

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, 2015

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families with Disabilities	84.181	34-6002296	\$ -	\$ 122,501
<i>Passed Through the Ohio Department of Education</i>				
Special Education-Preschool Grants	84.173	34-6002296	-	46,937
TOTAL U.S. DEPARTMENT OF EDUCATION			-	169,438
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Education</i>				
National School Lunch Program	10.555	34-6002296	-	41,594
Child and Adult Care Food Program	10.558	34-6002296	-	17,924
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	34-6002296	-	684,707
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	744,225
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii</i>				
	14.228	N/A	-	10,949
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-13-1CM-1	-	15,212
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1CM-1	-	152,950
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii - Revolving Loan Balance	14.228	N/A	-	25,472
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	193,634
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	204,583
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	85312	-	208,045
Highway Planning and Construction	20.205	92848	-	412,818
Highway Planning and Construction	20.205	92857	-	14,636
Highway Planning and Construction	20.205	96345	-	85,730
Total Highway Planning and Construction			-	721,229
<i>Passed Through the Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	34-6002296	-	16,044
National Priority Safety Programs	20.616	34-6002296	-	22,114
Total Highway Safety Cluster			-	38,158
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	759,387
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	34-6002296	-	137,676
<i>Passed Through the Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2009-JB-002-A110	-	9,611
<i>Passed Through the Ohio Department of Public Safety</i>				
ARRA-Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2012-JG-B01-6952-C001194	-	48,760
TOTAL U.S. DEPARTMENT OF JUSTICE			-	196,047
U.S. DEPARTMENT OF LABOR				
<i>Passed through the WIA Area 10 Board</i>				
<i>Workforce Investment Act (WIA) Cluster:</i>				
WIA Adult Program	17.258	G-1415-15-0303	-	256,780
WIA Adult Program-Administration	17.258	G-1415-15-0303	-	13,728
Total WIA Adult Program			-	270,508
WIA Dislocated Worker Formula Grants	17.278	G-1415-15-0303	-	295,040
WIA Dislocated Worker Formula Grants-Administration	17.278	G-1415-15-0303	-	2,803
Total WIA Dislocated Worker Formula Grants			-	297,843
Total Workforce Investment Act Cluster			-	568,351
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1415-15-0303	-	24,132
TOTAL U.S. DEPARTMENT OF LABOR			-	592,483
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6002296	-	91,018
Medical Assistance Program	93.778	34-6002296	-	494,449
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	05D911	-	88,723
Block Grants for Community Mental Health Services	93.958	05D911	-	86,808
Block Grants for Community Mental Health Services	93.958	BG-14/15-430-08	-	6,250
Total Block Grants for Community Mental Health Services			-	93,058
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-UMADAOP-P-15/16-9202	-	93,602
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	295,420
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-CFRO-T-14/15-1029	-	50,364
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	3,095
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-4158-Women-T-14/15-10184	-	38,689
Total Block Grants for Prevention and Treatment of Substance Abuse			-	481,170

RICHLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
Passed Through the Ohio Department of Homeland Security				
Medical Reserve Corps Small Grant Program	93.008	5MRCSG101005-04	-	3,779
Passed through the Ohio Department of Job and Family Services				
Promoting Safe and Stable Families	93.556	G-1415-11-5421/G-1617-11-5574	-	138,072
Temporary Assistance for Needy Families (TANF)	93.558	G-1415-11-5419	766,659	2,530,100
Temporary Assistance for Needy Families (TANF)	93.558	G-1415-11-5421/G-1617-11-5574	-	7,195
Total Temporary Assistance for Needy Families (TANF)			<u>766,659</u>	<u>2,537,295</u>
Child Support Enforcement	93.563	G-1415-11-5420	-	1,129,507
Child Care and Development Block Grant	93.575	G-1415-11-5419	-	207,296
State Court Improvement Program	93.586	G-1415-11-5419	-	9,984
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5421/G-1617-11-5574	-	2,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5421/G-1617-11-5574	-	74,638
Foster Care-Title IV-E	93.658	G-1415-11-5421/G-1617-11-5574	-	1,723,005
Adoption Assistance	93.659	G-1415-11-5421/G-1617-11-5574	-	1,071,487
Social Services Block Grant	93.667	G-1415-11-5419	675,889	1,078,966
Chafee Foster Care Independence Program	93.674	G-1415-11-5421/G-1617-11-5574	-	19,904
Medical Assistance Program	93.778	G-1415-11-5419	-	1,325,211
Medical Assistance Program	93.778	G-1415-11-5421/G-1617-11-5574	-	1,914,248
Total Medical Assistance Program			-	<u>3,239,459</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,442,548</u>	<u>12,483,810</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	-	98,834
Pre-Disaster Mitigation	97.047	EMC-2015-PC-0006	-	2,505
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	-	1,900
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	<u>103,239</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 1,442,548</u>	<u>\$ 15,253,212</u>

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, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County (the County) under programs of the federal government for the year ended December 31, 2015. 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 assets, 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 - 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 D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by assets of the business.

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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, 2015, 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 23, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. 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 communication 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 23, 2016



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's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Richland County, Ohio, complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2015, 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 23, 2016, wherein we noted the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were audited by other auditors. Our opinion also explained that the County adopted Governmental Accounting Standards Board (GASB) Statements No. 68 and 71. 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 23, 2016. 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 4, 2016, except for the Schedule of Expenditures of Federal Awards dated June 23, 2016

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #93.778 - Medical Assistance Program CFDA #20.205 – Highway Planning and Construction CFDA #93.659 – Adoption Assistance CFDA #10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA #93.563 – Child Support Enforcement
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2015

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

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Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



June 23, 2016

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, 2015. 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, 2015, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 121,707, 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 over 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.

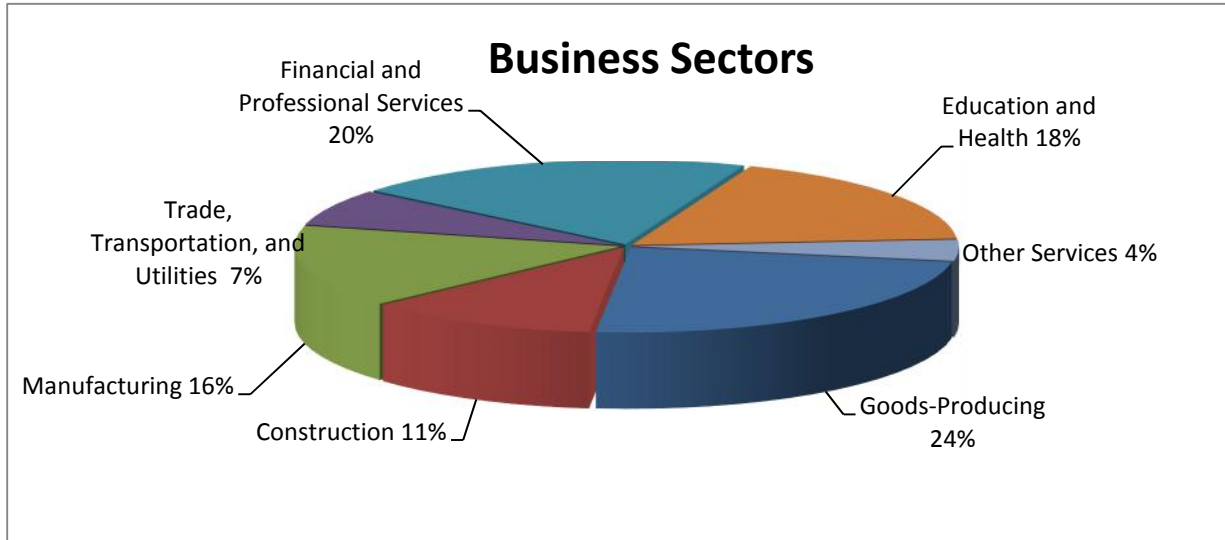
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to 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.

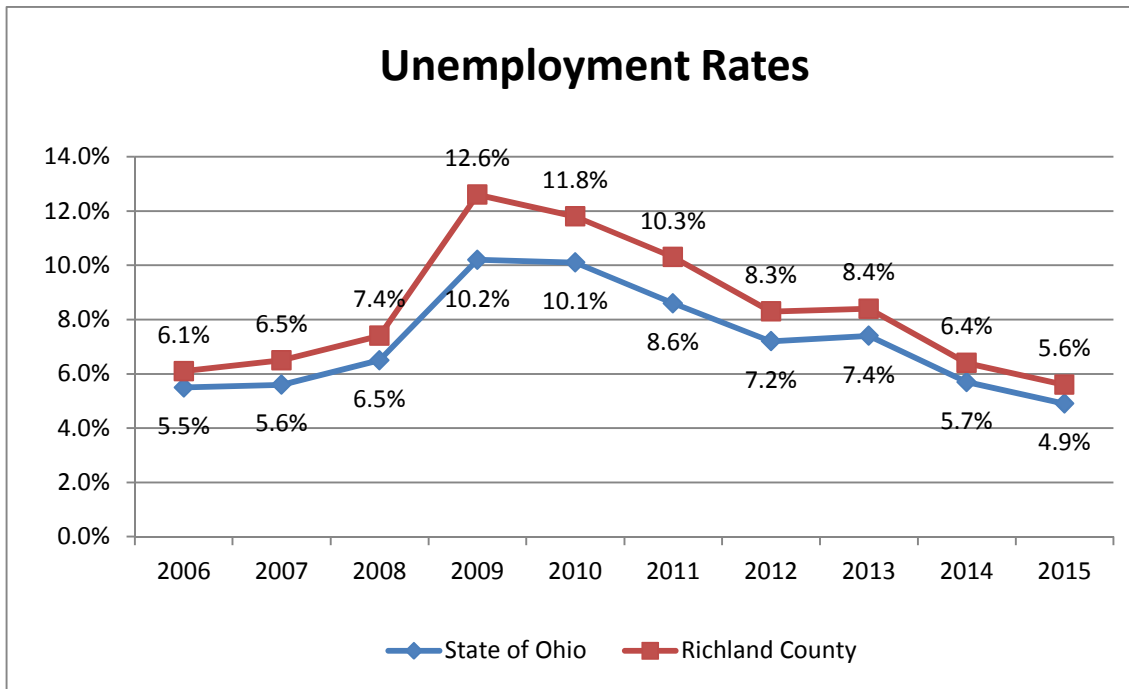
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial 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 MedCentral Health Systems, 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 5.6 percent, slightly higher than the State average of 4.9 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. For calendar year 2014 and 2015 budgets, the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 revenue, due to State budget cuts. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County. The County Commissioners enacted a .25 percent additional sales tax from June-December to provide additional revenues for General Fund operations.

Major Initiatives

During 2015, the County commissioner 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 continued 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 2015, 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. During 2015 the Corporation has transferred 102 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, 2014. 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-five consecutive years (1990 – 2014). 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, 2014. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last eighteen consecutive years (1997 - 2014).

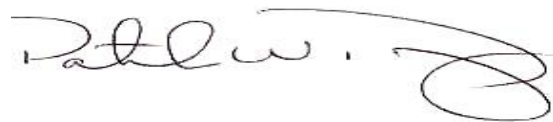
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

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. My appreciation also is extended to the Local Government Services Section of Auditor of State, Dave Yost's Office for their guidance and constructive assistance.

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

Sincerely,



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, 2014

Executive Director/CEO

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
Elected Officials

Board of Commissioners

Gary Utt
Marilyn John
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

Bambi Couch-Page

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

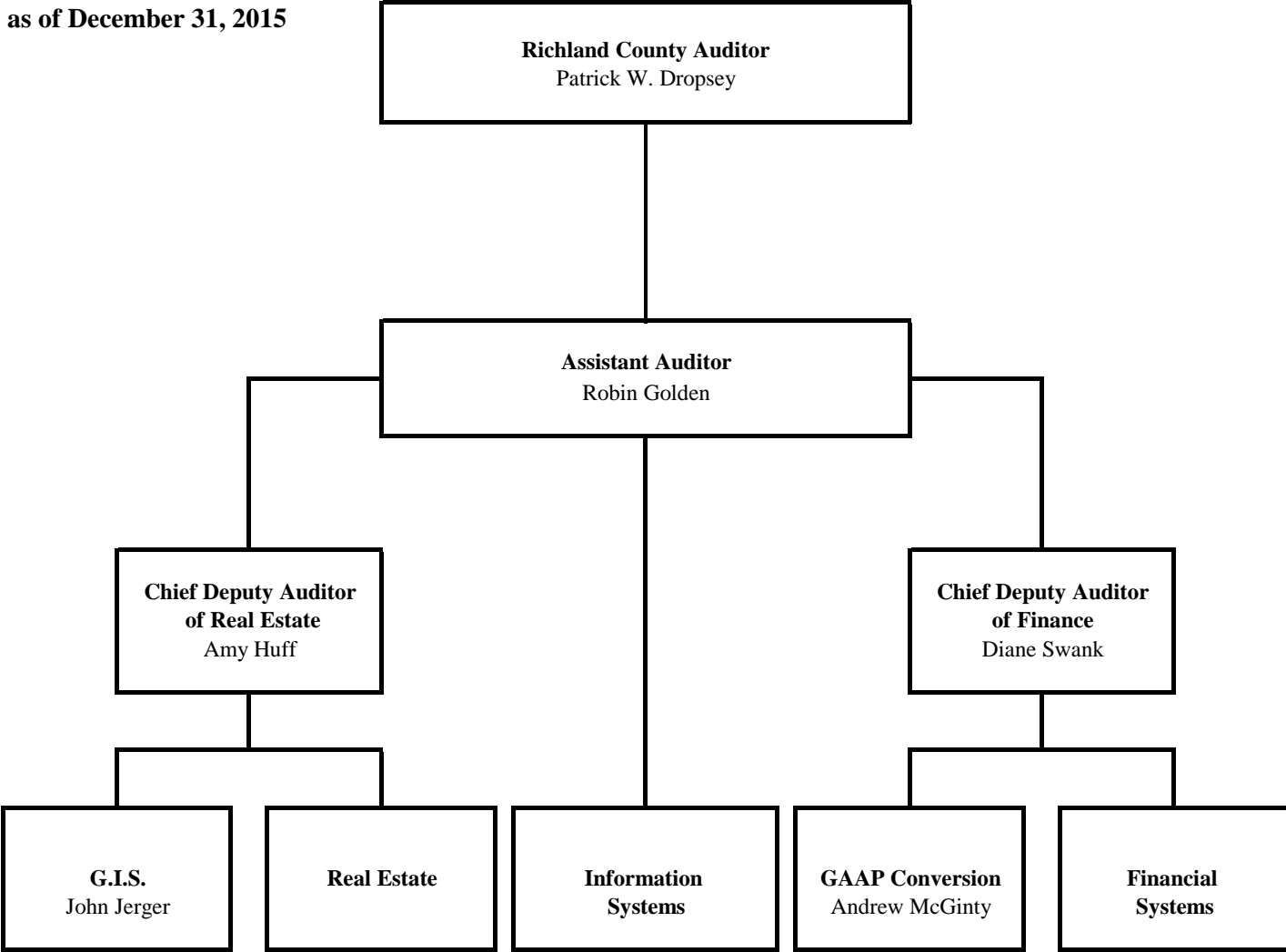
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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
Sanitary Engineer	Steve Risser
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	Anthony Delong
Child Support Enforcement Agency, Director	Janet Brock

**County Auditor
Organizational Chart
as of December 31, 2015**



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the County 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, 2015, 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 Newhope Industries, Inc., the County's discretely presented component unit, which represents 3.33 percent, 39.72 percent, and 8.22 percent, respectively, of the assets, net position, and revenues of the 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 amounts included for Newhope Industries, Inc., the County's discretely presented component unit, 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 Newhope Industries, Inc., the County's discretely presented component unit, 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.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199

www.auditor.state.oh.us

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, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension 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 in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2016, 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 23, 2016

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Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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 2015 are as follows:

In total, net position increased \$3,151,760. Net position of governmental activities increased \$5,011,922, which represents a 5.0 percent increase from 2014. Net position of business-type activities decreased \$1,860,162 or 8.9 percent from 2014.

For governmental activities, general revenues accounted for \$45,068,633 in revenue or 43.1 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$59,421,146 or 56.9 percent of total revenues of \$104,489,779.

Total assets of governmental activities increased by \$3,700,846.

The County had \$99,511,859 in expenses related to governmental activities; \$59,421,146 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 \$45,068,633 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$34,889,123 in revenues and \$31,550,741 in expenditures. The general fund's fund balance increased from \$2,317,615 to \$4,075,776. The majority of this change was due to increases in sales tax revenues.

Net position for the enterprise fund decreased \$1,860,162. The reason for this change was increases in overall expenses.

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, 2015
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 2015?" 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 Activities – 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, 2015
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 18-26 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* 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 self-insurance program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 27-30 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 31-32 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33-89 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 91-181 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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 2015 compared to 2014.

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and Other Assets	\$96,196,449	\$93,541,467	\$5,759,000	\$6,049,661	\$101,955,449	\$99,591,128
Capital Assets	103,924,839	102,878,975	21,767,619	22,193,466	125,692,458	125,072,441
Total Assets	<u>200,121,288</u>	<u>196,420,442</u>	<u>27,526,619</u>	<u>28,243,127</u>	<u>227,647,907</u>	<u>224,663,569</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding	\$2,089,773	\$1,523,717	\$35,505	\$0	\$2,125,278	\$1,523,717
Pension	7,550,417	5,080,591	0	0	7,550,417	5,080,591
Total Deferred Outflows of Resources	<u>9,640,190</u>	<u>6,604,308</u>	<u>35,505</u>	<u>0</u>	<u>9,675,695</u>	<u>6,604,308</u>
Liabilities						
Long-Term Liabilities	77,505,399	77,982,241	6,544,782	6,808,166	84,050,181	84,790,407
Other Liabilities	10,393,576	8,062,525	1,942,505	499,962	12,336,081	8,562,487
Total Liabilities	<u>87,898,975</u>	<u>86,044,766</u>	<u>8,487,287</u>	<u>7,308,128</u>	<u>96,386,262</u>	<u>93,352,894</u>
Deferred Inflows of Resources						
Property Taxes	15,328,569	16,276,885	0	0	15,328,569	16,276,885
Loans	135,584	0	0	0	135,584	0
Pension	814,489	131,160	0	0	814,489	131,160
Deferred Inflows of Resources	<u>16,278,642</u>	<u>16,408,045</u>	<u>0</u>	<u>0</u>	<u>16,278,642</u>	<u>16,408,045</u>
Net Position:						
Net Investment in Capital Assets	73,440,398	71,980,226	15,275,490	15,227,585	88,715,888	87,207,811
Restricted	57,420,252	57,098,256	0	0	57,420,252	57,098,256
Unrestricted (Deficit)	(25,276,789)	(28,506,543)	3,799,347	5,707,414	(21,477,442)	(22,799,129)
Total Net Position	<u>\$105,583,861</u>	<u>\$100,571,939</u>	<u>\$19,074,837</u>	<u>\$20,934,999</u>	<u>\$124,658,698</u>	<u>\$121,506,938</u>

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. 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

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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.

Under the new standards required by GASB 68, the net pension liability equals 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.

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As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$136,674,366 to \$100,571,939 for governmental activities.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$124,658,698 (\$105,583,861 in governmental activities and \$19,074,837 in business-type activity) at December 31, 2015.

A large portion of all of the County's net position (71.2 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.

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 2015.

(Table 2)
 Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services	\$14,498,117	\$14,953,429	\$2,421,417	\$2,469,035	\$16,919,534	\$17,422,464
Operating Grants and Contributions	40,433,897	40,833,893	0	0	40,433,897	40,833,893
Capital Grants and Contributions	4,489,132	2,572,625	0	0	4,489,132	2,572,625
Total Program Revenues	<u>59,421,146</u>	<u>58,359,947</u>	<u>2,421,417</u>	<u>2,469,035</u>	<u>61,842,563</u>	<u>60,828,982</u>
General Revenues and Transfers:						
Property Taxes	17,894,578	17,629,157	0	0	17,894,578	17,629,157
Permissive Sales Tax	21,748,300	18,430,739	0	0	21,748,300	18,430,739
Grants and Entitlements	3,991,308	3,514,225	0	0	3,991,308	3,514,225
Investment Earnings	478,939	302,079	0	0	478,939	302,079
Miscellaneous	955,508	706,610	5,350	5,683	960,858	712,293
Total General Revenues	<u>45,068,633</u>	<u>40,582,810</u>	<u>5,350</u>	<u>5,683</u>	<u>45,073,983</u>	<u>40,588,493</u>
Total Revenues	<u>\$104,489,779</u>	<u>\$98,942,757</u>	<u>\$2,426,767</u>	<u>\$2,474,718</u>	<u>\$106,916,546</u>	<u>\$101,417,475</u>

(Continued)

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Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Program Expenses						
General Government:						
Legislative and Executive - Primary Government	\$10,360,876	\$15,087,032	\$0	\$0	\$10,360,876	\$15,087,032
Legislative and Executive - External	763,041	1,034,845			763,041	1,034,845
Judicial System	11,281,244	9,539,684	0	0	11,281,244	9,539,684
Public Safety	15,364,256	13,296,248	0	0	15,364,256	13,296,248
Public Works	8,492,441	8,117,495	0	0	8,492,441	8,117,495
Health - Primary Government	28,336,226	28,739,028	0	0	28,336,226	28,739,028
Health - External	189,415	197,318	0	0	189,415	197,318
Human Services - Primary Government	22,442,112	22,417,600	0	0	22,442,112	22,417,600
Human Services - External	579,631	317,523	0	0	579,631	317,523
Conservation and Recreation	280,690	187,499	0	0	280,690	187,499
Economic Development	177,690	218,037	0	0	177,690	218,037
Interest and Fiscal Charges	1,244,237	1,563,437	0	0	1,244,237	1,563,437
Sewer	0	0	4,252,927	2,832,776	4,252,927	2,832,776
Total Expenses	99,511,859	100,715,746	4,252,927	2,832,776	103,764,786	103,548,522
Excess (Deficiency) before Transfers	4,977,920	(1,772,989)	(1,826,160)	(358,058)	3,151,760	(2,131,047)
Transfers	34,002	48,981	(34,002)	(48,981)	0	0
Increase (Decrease) in Net Position	5,011,922	(1,724,008)	(1,860,162)	(407,039)	3,151,760	(2,131,047)
Net Position Beginning of Year	100,571,939	N/A	20,934,999	21,342,038	121,506,938	N/A
Net Position End of Year	\$105,583,861	\$100,571,939	\$19,074,837	\$20,934,999	\$124,658,698	\$121,506,938

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$5,080,591 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$4,641,794. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities
Total 2015 program expenses under GASB 68	\$99,511,859
Pension expenses under GASB 68	(4,641,794)
2015 contractually required contribution	4,962,395
Adjusted 2015 program expenses	99,832,460
Total 2014 program expenses under GASB 27	100,715,746
Decrease in program expenses not related to pension	(\$883,286)

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Health and Human Services from the primary government account for \$50,778,338 of expenses out of \$99,511,859 of total expenses for governmental activities, or 51.0 percent of that total. Of that \$99,511,859 in governmental activities expenses, \$14,498,117 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 \$40,433,897 for operations, \$4,489,132 for capital improvements or acquisitions and \$3,991,308 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 \$1,758,161 and carries forward an ending fund balance of \$4,075,776. The majority of this change is due to an increase in sales tax and intergovernmental revenues.

The mental health board fund balance decreased by \$139,910 from 2014 to 2015. This change is due to increases in intergovernmental revenues primarily grant monies being outpaced by increases in contractual services expenditures.

The developmental disabilities board fund balance decreased by \$1,320,884 from 2014 to 2015. 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 increased by \$574,380 from 2014. This increase is due to increases in revenues from State funding exceeding increases in contractual services expenditures.

The children's services fund had an increase in fund balance of \$637,136 from 2014. This increase is primarily due to increases in property tax revenues.

The road and bridge fund had a decrease in fund balance of \$1,554,253 from 2014. This change is due to increases in capital outlay related to various projects within the County.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had operating revenues of \$2,426,767, which were exceeded by operating expenses of \$4,051,805 by \$1,625,038. The majority of this change was in contractual services due to a contract for treatment being settled and a lump sum payment being made.

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Budgeting Highlights

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

The most significant changes between the general fund original budget and final budget were in the area of revenues which increased from \$27,231,406 to \$33,683,048. The majority of this change was due to the original budgeted amounts estimated lower for permissive sales tax and charges for services. Actual revenues of \$33,926,755 were slightly higher than the final budgeted number, primarily due to property tax and interest revenues exceeding the budgeted amounts. Actual expenditures of \$31,635,488 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. The County commissioners only approve partial budgets for the beginning of the year which accounts for original budgeted expenditures being significantly lower than final budgeted expenditures.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2015, amounts to \$73,440,398 (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 2015 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced eight bridges for a total of \$3,891,313. The Board of Developmental Disabilities purchased new equipment and machinery, and replaced completed various improvements to their buildings for a total of \$157,391. Additional information on the County's capital assets can be found in Note 17 of this report.

Long-term Debt. At the end of the 2015 year, the County had total bonded debt outstanding of \$29,574,998 net of the unamortized premium and discount. Of this amount, \$26,683,242 comprises debt backed by the full faith and credit of the County, \$275,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,616,756 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$2,059,514 (5.9 percent) during the 2015 year. 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 \$48,729,613 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in Note 18 of this report. Notes 19 and 20 discuss the bond anticipation notes and capital leases. Interest and fiscal charges amounted to 1.25 percent of the total expenses for governmental activities.

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Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 5.6 percent, which decreased from a rate of 6.4 percent a year ago. This rate exceeds the State's average unemployment rate of 4.9 percent and the national average of 5.3 percent. However, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2016 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, 2015
 Component Unit as of August 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,425,567	\$4,615,455	\$56,041,022	\$2,847,675
Cash and Cash Equivalents in Segregated Accounts	291,810	0	291,810	0
Cash and Cash Equivalents with Fiscal Agents	3,885,506	0	3,885,506	0
Cash and Cash Equivalents with Trustee	0	0	0	651,298
Investments in Segregated Accounts	263,919	0	263,919	0
Deposits	0	0	0	1,173
Materials and Supplies Inventory	984,378	14,888	999,266	675,908
Accrued Interest Receivable	9,247	0	9,247	352
Accounts Receivable	653,305	1,128,657	1,781,962	363,031
Intergovernmental Receivable	13,360,915	0	13,360,915	0
Prepaid Items	257,392	0	257,392	59,950
Permissive Sales Taxes Receivable	6,246,443	0	6,246,443	0
Property Taxes Receivable	16,877,873	0	16,877,873	0
Special Assessments Receivable	1,784,053	0	1,784,053	0
Loans Receivable	156,041	0	156,041	0
Land and Construction in Progress	4,402,468	1,315,258	5,717,726	172,364
Depreciable Capital Assets, Net	99,522,371	20,452,361	119,974,732	594,511
<i>Total Assets</i>	<u>200,121,288</u>	<u>27,526,619</u>	<u>227,647,907</u>	<u>5,366,262</u>
Deferred Outflows of Resources				
Deferred Amount on Refunding	2,089,773	35,505	2,125,278	0
Pension	7,550,417	0	7,550,417	0
Total deferred outflows of resources	<u>9,640,190</u>	<u>35,505</u>	<u>9,675,695</u>	<u>0</u>
Liabilities				
Accounts Payable	1,770,537	42,613	1,813,150	36,847
Contracts Payable	1,973,049	290,196	2,263,245	0
Accrued Wages	1,788,598	17,248	1,805,846	34,226
Intergovernmental Payable	1,318,425	1,372,972	2,691,397	10,515
Matured Compensated Absences Payable	19,596	0	19,596	0
Accrued Vacation Payable	0	0	0	18,288
Accrued Interest Payable	80,672	46,943	127,615	0
Notes Payable	2,476,984	0	2,476,984	0
Claims Payable	965,715	0	965,715	0
Long-Term Liabilities:				
Due Within One Year	3,432,006	172,533	3,604,539	0
Due In More Than One Year:				
Net Pension Liability	42,517,754	0	42,517,754	0
Other Amounts Due In More Than One Year	31,555,639	6,544,782	38,100,421	0
<i>Total Liabilities</i>	<u>87,898,975</u>	<u>8,487,287</u>	<u>96,386,262</u>	<u>99,876</u>
Deferred Inflows of Resources				
Property Taxes	15,328,569	0	15,328,569	0
Loans	135,584	0	135,584	0
Pension	814,489	0	814,489	0
Total Deferred Inflows of Resources	<u>16,278,642</u>	<u>0</u>	<u>16,278,642</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	73,440,398	15,275,490	88,715,888	766,875
Restricted for:				
Capital Projects	2,127,125	0	2,127,125	0
Debt Service	1,593,059	0	1,593,059	0
Mental Health	6,123,139	0	6,123,139	0
Developmental Disabilities Board	29,102,790	0	29,102,790	0
Public Assistance	1,494,847	0	1,494,847	0
Children's Services	7,566,692	0	7,566,692	0
Street Repair and Maintenance	2,776,454	0	2,776,454	0
Court Operations	1,839,198	0	1,839,198	0
Dayspring	704,940	0	704,940	0
Federal Grants	453,655	0	453,655	0
State Grants	907,711	0	907,711	0
Unclaimed Monies	317,352	0	317,352	0
Developmental Disability Gifts:				
Nonexpendable	138,203	0	138,203	0
Other Purposes	2,275,087	0	2,275,087	0
Unrestricted (Deficit)	<u>(25,276,789)</u>	<u>3,799,347</u>	<u>(21,477,442)</u>	<u>4,499,511</u>
<i>Total Net Position</i>	<u>\$105,583,861</u>	<u>\$19,074,837</u>	<u>\$124,658,698</u>	<u>\$5,266,386</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2015
Component Unit August 31, 2015

	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	\$10,360,876	\$5,509,652	\$547,264	\$119,552
Legislative and Executive - External	763,041	0	0	0
Judicial System	11,281,244	2,122,824	2,362,921	0
Public Safety	15,364,256	3,087,041	486,813	0
Public Works	8,492,441	622,427	4,549,913	4,369,580
Health - Primary Government	28,336,226	1,995,009	15,077,378	0
Health - External	189,415	0	0	0
Human Services - Primary Government	22,442,112	1,161,164	17,232,298	0
Human Services - External	579,631	0	0	0
Conservation and Recreation	280,690	0	0	0
Economic Development	177,690	0	177,310	0
Interest and Fiscal Charges	1,244,237	0	0	0
<i>Total Governmental Activities</i>	99,511,859	14,498,117	40,433,897	4,489,132
Business-Type Activity				
Sewer	4,252,927	2,421,417	0	0
<i>Total Primary Government</i>	<u>\$103,764,786</u>	<u>\$16,919,534</u>	<u>\$40,433,897</u>	<u>\$4,489,132</u>
Component Unit				
Richland Newhope Industries, Inc.	<u>\$3,723,860</u>	<u>\$3,741,194</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

Transfers

Total General Revenues and Transfers

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$4,184,408)	\$0	(\$4,184,408)	\$0
(763,041)	0	(763,041)	0
(6,795,499)	0	(6,795,499)	0
(11,790,402)	0	(11,790,402)	0
1,049,479	0	1,049,479	0
(11,263,839)	0	(11,263,839)	0
(189,415)	0	(189,415)	0
(4,048,650)	0	(4,048,650)	0
(579,631)	0	(579,631)	0
(280,690)	0	(280,690)	0
(380)	0	(380)	0
(1,244,237)	0	(1,244,237)	0
(40,090,713)	0	(40,090,713)	0
0	(1,831,510)	(1,831,510)	0
(40,090,713)	(1,831,510)	(41,922,223)	0
0	0	0	17,334
3,784,563	0	3,784,563	0
1,818,969	0	1,818,969	0
7,618,772	0	7,618,772	0
3,379,307	0	3,379,307	0
1,292,967	0	1,292,967	0
21,748,300	0	21,748,300	0
3,991,308	0	3,991,308	0
478,939	0	478,939	0
955,508	5,350	960,858	0
45,068,633	5,350	45,073,983	0
34,002	(34,002)	0	0
45,102,635	(28,652)	45,073,983	0
5,011,922	(1,860,162)	3,151,760	17,334
100,571,939	20,934,999	121,506,938	5,249,052
<u>\$105,583,861</u>	<u>\$19,074,837</u>	<u>\$124,658,698</u>	<u>\$5,266,386</u>

Richland County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,247,901	\$5,014,367	\$25,444,398	\$994,870	\$6,416,166	\$770,821
Cash and Cash Equivalents						
In Segregated Accounts	228,980	0	3,616	0	2,342	0
With Fiscal Agents	0	0	3,885,506	0	0	0
Investments in Segregated Accounts	0	0	125,716	0	0	0
Materials and Supplies Inventory	154,449	938	153,923	12,596	7,280	0
Accrued Interest Receivable	9,247	0	0	0	0	0
Accounts Receivable	183,875	0	43,365	0	0	0
Interfund Receivable	887,447	0	0	0	0	0
Intergovernmental Receivable	1,872,061	1,555,110	561,648	1,466,641	1,937,102	2,711,537
Prepaid Items	237,303	0	20,089	0	0	0
Permissive Sales Taxes Receivable	6,246,443	0	0	0	0	0
Property Taxes Receivable	3,546,772	1,917,089	6,947,596	0	3,090,864	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	135,584	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	317,352	0	0	0	0	0
Total Assets	\$15,067,414	\$8,487,504	\$37,185,857	\$2,474,107	\$11,453,754	\$3,482,358
Liabilities						
Accounts Payable	\$270,197	\$540,710	\$232,017	\$208,774	\$189,153	\$50,165
Contracts Payable	10,400	0	0	0	0	1,932,097
Accrued Wages	694,496	16,403	498,814	149,947	198,323	0
Interfund Payable	0	0	0	0	0	0
Intergovernmental Payable	488,882	7,785	371,168	67,342	103,013	0
Matured Compensated Absences Payable	635	0	13,868	5,093	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Total Liabilities	1,464,610	564,898	1,115,867	431,156	490,489	1,982,262
Deferred Inflows of Resources						
Property Taxes	3,221,196	1,741,110	6,309,842	0	2,807,138	0
Loans	135,584	0	0	0	0	0
Unavailable Revenue	6,170,248	1,499,472	1,204,648	0	2,000,200	2,542,869
Total Deferred Inflows of Resources	9,527,028	3,240,582	7,514,490	0	4,807,338	2,542,869
Fund Balances						
Nonspendable	709,104	938	174,012	12,596	7,280	0
Restricted	0	4,681,086	28,381,488	2,030,355	6,148,647	0
Committed	130,549	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	3,236,123	0	0	0	0	(1,042,773)
Total Fund Balances (Deficit)	4,075,776	4,682,024	28,555,500	2,042,951	6,155,927	(1,042,773)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$15,067,414	\$8,487,504	\$37,185,857	\$2,474,107	\$11,453,754	\$3,482,358

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, 2015*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$52,249,263
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$10,419,697	\$50,308,220	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	103,924,839
56,872	291,810		
0	3,885,506	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable in the funds:	
138,203	263,919	Special Assessments	1,784,053
655,192	984,378	Intergovernmental Revenues	10,243,016
0	9,247	Delinquent Property Taxes	1,549,304
60,476	287,716	Sales Taxes	4,388,547
20,866	908,313		
3,256,816	13,360,915	Total	17,964,920
0	257,392		
0	6,246,443	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.	170,675
1,375,552	16,877,873		
1,784,053	1,784,053	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
20,457	156,041	General Obligation Bonds	(27,287,488)
0	317,352	Special Assessment Bonds	(275,000)
\$17,788,184	\$95,939,178	Long-term Notes Payable	(265,000)
		Capital Leases Payable	(1,658,174)
\$251,753	\$1,742,769	OPWC Loans Payable	(767,927)
30,552	1,973,049	OWDA Loan Payable	(152,530)
230,615	1,788,598	Compensated Absences	(4,581,526)
908,313	908,313		
278,809	1,316,999	Total	(34,987,645)
0	19,596		
34,534	34,534	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	2,089,773
2,476,984	2,476,984		
4,211,560	10,260,842	Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(46,138)
		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:	
1,249,283	15,328,569	Deferred Outflows - Pension	7,550,417
0	135,584	Deferred Inflows - Pension	(814,489)
4,547,483	17,964,920	Net Pension Liability	(42,517,754)
5,796,766	33,429,073		
793,395	1,697,325	Total	(35,781,826)
8,368,268	49,609,844		
298,940	429,489	<i>Net Position of Governmental Activities</i>	\$105,583,861
69,262	69,262		
(1,750,007)	443,343		
7,779,858	52,249,263		
\$17,788,184	\$95,939,178		

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
Revenues						
Property Taxes	\$2,435,065	\$1,826,315	\$7,742,689	\$0	\$3,423,828	\$0
Sales Taxes	20,869,242	0	0	0	0	0
Charges for Services	5,554,667	88,723	1,511,353	0	9,179	2,000
Licenses and Permits	520,436	0	0	0	0	0
Fines and Forfeitures	286,056	0	0	0	0	0
Intergovernmental	4,268,005	2,750,918	12,174,668	9,132,004	6,567,891	1,539,592
Special Assessments	0	0	0	0	0	0
Interest	471,158	0	3,809	0	0	0
Rentals	91,410	0	0	0	0	0
Contributions and Donations	50,000	0	6,863	0	0	0
Other	343,084	148,782	19,664	0	198,751	0
<i>Total Revenues</i>	<u>34,889,123</u>	<u>4,814,738</u>	<u>21,459,046</u>	<u>9,132,004</u>	<u>10,199,649</u>	<u>1,541,592</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	7,459,925	0	0	0	0	0
Judicial System	6,743,028	0	0	0	0	0
Public Safety	14,006,539	0	0	0	0	0
Public Works	566,749	0	0	0	0	0
Health	112,520	4,954,806	22,004,930	0	0	0
Human Services	759,668	0	0	8,557,631	9,567,031	0
Conservation and Recreation	300,556	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	69,669	0	0	0	0	3,020,845
Intergovernmental	1,532,087	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	843	0	0	0
Interest and Fiscal Charges	0	0	174,157	0	0	0
Issuance Cost	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>31,550,741</u>	<u>4,954,806</u>	<u>22,179,930</u>	<u>8,557,631</u>	<u>9,567,031</u>	<u>3,020,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,338,382</u>	<u>(140,068)</u>	<u>(720,884)</u>	<u>574,373</u>	<u>632,618</u>	<u>(1,479,253)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	6,138	158	0	7	4,518	0
General Obligation Bonds Issued	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Transfers In	15,318	0	0	0	0	0
Transfers Out	(1,601,677)	0	(600,000)	0	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,580,221)</u>	<u>158</u>	<u>(600,000)</u>	<u>7</u>	<u>4,518</u>	<u>(75,000)</u>
<i>Net Change in Fund Balances</i>	<u>1,758,161</u>	<u>(139,910)</u>	<u>(1,320,884)</u>	<u>574,380</u>	<u>637,136</u>	<u>(1,554,253)</u>
<i>Fund Balances</i>						
<i>Beginning of Year</i>	<u>2,317,615</u>	<u>4,821,934</u>	<u>29,876,384</u>	<u>1,468,571</u>	<u>5,518,791</u>	<u>511,480</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,075,776</u>	<u>\$4,682,024</u>	<u>\$28,555,500</u>	<u>\$2,042,951</u>	<u>\$6,155,927</u>	<u>(\$1,042,773)</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, 2015*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$807,206
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
\$2,665,840	\$18,093,737	Capital Asset Additions	6,962,491
0	20,869,242	Current Year Depreciation	(5,854,693)
5,808,381	12,974,303		
417,943	938,379		
111,489	397,545		
10,961,431	47,394,509		
886,475	886,475		
3,972	478,939		
321,599	413,009		
64,167	121,030		
245,227	955,508		
21,486,524	103,522,676		
		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.	(61,934)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
		Delinquent Property Taxes	(199,159)
2,616,981	10,076,906	Sales Taxes	879,058
4,307,492	11,050,520	Grants	1,398,798
1,303,094	15,309,633	Charges for Services	(225,314)
4,576,359	5,143,108	Special Assessments	(886,280)
345,131	27,417,387		
4,274,861	23,159,191		
0	300,556		
177,690	177,690		
4,637	4,637		
1,839,699	4,930,213		
0	1,532,087		
2,729,946	2,730,789		
1,022,472	1,196,629		
144,161	144,161		
23,342,523	103,173,507		
(1,855,999)	349,169		
		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.	9,244,048
		In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.	
		Amortization of Bond Premium	88,389
		Amortization of Bond Discount	(23,682)
		Amortization of Deferred Charges	(91,530)
		Accrued Interest on Debt	(20,785)
		Total	(47,608)
		Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.	
4,053	14,874	Bond Anticipation Notes Issued	(265,000)
6,330,000	6,330,000	General Obligation Bonds Issued	(6,330,000)
327,420	327,420	Premium on Bonds Issued	(327,420)
(6,513,259)	(6,513,259)		
265,000	265,000		
2,534,462	2,549,780		
(239,101)	(2,515,778)		
2,708,575	458,037		
852,576	807,206	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	4,962,395
6,927,282	51,442,057	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(4,641,794)
\$7,779,858	\$52,249,263	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.	249,662
		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.	(652,534)
		<i>Change in Net Position of Governmental Activities</i>	\$5,011,922

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,216,000	\$2,211,580	\$2,435,065	\$223,485
Sales Taxes	16,450,000	20,553,040	20,456,997	(96,043)
Charges for Services	4,050,358	5,822,733	5,507,546	(315,187)
Licenses and Permits	385,000	385,000	494,489	109,489
Fines and Forfeitures	100,500	100,500	265,299	164,799
Intergovernmental	3,541,814	3,986,148	3,897,964	(88,184)
Interest	251,400	251,400	492,659	241,259
Rentals	105,034	101,331	91,410	(9,921)
Contributions and Donations	0	0	50,000	50,000
Other	131,300	271,336	235,326	(36,010)
<i>Total Revenues</i>	<u>27,231,406</u>	<u>33,683,068</u>	<u>33,926,755</u>	<u>243,687</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,958,293	11,803,409	11,732,610	70,799
Judicial System	1,738,030	5,318,044	5,251,910	66,134
Public Safety	3,021,305	11,773,650	11,709,575	64,075
Public Works	105,931	419,308	410,998	8,310
Health	36,991	130,854	125,580	5,274
Human Services	188,710	621,083	621,082	1
Conservation and Recreation	41,444	251,805	251,646	159
Intergovernmental	650,920	1,539,988	1,532,087	7,901
<i>Total Expenditures</i>	<u>8,741,624</u>	<u>31,858,141</u>	<u>31,635,488</u>	<u>222,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,489,782</u>	<u>1,824,927</u>	<u>2,291,267</u>	<u>466,340</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	2,000	2,000	6,138	4,138
Transfers In	0	278,142	15,318	(262,824)
Transfers Out	0	(2,862,766)	(1,601,677)	1,261,089
<i>Total Other Financing Sources (Uses)</i>	<u>2,000</u>	<u>(2,582,624)</u>	<u>(1,580,221)</u>	<u>1,002,403</u>
<i>Net Change in Fund Balance</i>	18,491,782	(757,697)	711,046	1,468,743
<i>Fund Balance Beginning of Year</i>	1,108,562	1,108,562	1,108,562	0
Prior Year Encumbrances Appropriated	465,298	465,298	465,298	0
<i>Fund Balance End of Year</i>	<u>\$20,065,642</u>	<u>\$816,163</u>	<u>\$2,284,906</u>	<u>\$1,468,743</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,973,740	\$1,973,740	\$1,826,315	(\$147,425)
Charges for Services	90,000	90,000	88,723	(1,277)
Intergovernmental	3,750,000	3,750,000	3,002,122	(747,878)
Other	180,000	180,000	148,782	(31,218)
<i>Total Revenues</i>	5,993,740	5,993,740	5,065,942	(927,798)
Expenditures				
Current:				
Health	5,884,863	5,961,416	4,777,458	1,183,958
<i>Excess of Revenues Over (Under) Expenditures</i>	108,877	32,324	288,484	256,160
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	158	158
<i>Net Change in Fund Balance</i>	108,877	32,324	288,642	256,318
<i>Fund Balance Beginning of Year</i>	4,725,478	4,725,478	4,725,478	0
Prior Year Encumbrances Appropriated	247	247	247	0
<i>Fund Balance End of Year</i>	<u>\$4,834,602</u>	<u>\$4,758,049</u>	<u>\$5,014,367</u>	<u>\$256,318</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$7,666,462	\$7,666,462	\$7,742,689	\$76,227
Charges for Services	1,304,740	1,306,096	1,545,507	239,411
Intergovernmental	13,044,751	13,142,395	12,192,744	(949,651)
Interest	1,500	1,500	1,144	(356)
Contributions and Donations	10,800	10,800	6,863	(3,937)
<i>Total Revenues</i>	<u>22,028,253</u>	<u>22,127,253</u>	<u>21,488,947</u>	<u>(638,306)</u>
Expenditures				
Current:				
Health	<u>25,265,366</u>	<u>25,893,215</u>	<u>23,259,828</u>	<u>2,633,387</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,237,113)</u>	<u>(3,765,962)</u>	<u>(1,770,881)</u>	<u>1,995,081</u>
Other Financing Sources (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>(3,837,113)</u>	<u>(4,365,962)</u>	<u>(2,370,881)</u>	<u>1,995,081</u>
<i>Fund Balance Beginning of Year</i>	26,747,121	26,747,121	26,747,121	0
Prior Year Encumbrances Appropriated	<u>528,849</u>	<u>528,849</u>	<u>528,849</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,438,857</u></u>	<u><u>\$22,910,008</u></u>	<u><u>\$24,905,089</u></u>	<u><u>\$1,995,081</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,169,767	\$9,613,767	\$8,450,920	(\$1,162,847)
Expenditures				
Current:				
Human Services	<u>9,170,267</u>	<u>9,569,301</u>	<u>8,487,172</u>	<u>1,082,129</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(500)</u>	<u>44,466</u>	<u>(36,252)</u>	<u>(80,718)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	500	500	7	(493)
Transfers Out	<u>0</u>	<u>(44,966)</u>	<u>0</u>	<u>44,966</u>
<i>Total Other Financing Sources (Uses)</i>	<u>500</u>	<u>(44,466)</u>	<u>7</u>	<u>44,473</u>
<i>Net Change in Fund Balance</i>	0	0	(36,245)	(36,245)
<i>Fund Balance Beginning of Year</i>	<u>1,009,624</u>	<u>1,009,624</u>	<u>1,009,624</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,009,624</u></u>	<u><u>\$1,009,624</u></u>	<u><u>\$973,379</u></u>	<u><u>(\$36,245)</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children's Services Fund
 For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,371,000	\$3,371,000	\$3,423,828	\$52,828
Intergovernmental	6,416,753	6,416,753	6,586,369	169,616
Other	40,000	40,000	198,751	158,751
<i>Total Revenues</i>	<u>9,827,753</u>	<u>9,827,753</u>	<u>10,208,948</u>	<u>381,195</u>
Expenditures				
Current:				
Human Services	<u>10,180,906</u>	<u>10,649,906</u>	<u>9,484,495</u>	<u>1,165,411</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(353,153)	(822,153)	724,453	1,546,606
Other Financing Sources (Uses)				
Sale of Capital Assets	<u>5,000</u>	<u>5,000</u>	<u>4,518</u>	<u>(482)</u>
<i>Net Change in Fund Balance</i>	(348,153)	(817,153)	728,971	1,546,124
<i>Fund Balance Beginning of Year</i>	<u>5,687,195</u>	<u>5,687,195</u>	<u>5,687,195</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,339,042</u>	<u>\$4,870,042</u>	<u>\$6,416,166</u>	<u>\$1,546,124</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$4,615,455	\$799,995
Materials and Supplies Inventory	14,888	0
Accounts Receivable	1,128,657	365,589
<i>Total Current Assets</i>	<u>5,759,000</u>	<u>1,165,584</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	1,315,258	0
Depreciable Capital Assets, Net	20,452,361	0
<i>Total Noncurrent Assets</i>	<u>21,767,619</u>	<u>0</u>
<i>Total Assets</i>	<u>27,526,619</u>	<u>1,165,584</u>
Deferred Outflows of Resources	35,505	0
Liabilities		
Current Liabilities:		
Accounts Payable	42,613	27,768
Contracts Payable	290,196	0
Accrued Wages	17,248	0
Intergovernmental Payable	1,372,972	1,426
Accrued Interest Payable	46,943	0
Compensated Absences Payable	15,893	0
Sanitary Sewer Bonds Payable	132,100	0
OPWC Loan Payable	24,540	0
Claims Payable	0	965,715
<i>Total Current Liabilities</i>	<u>1,942,505</u>	<u>994,909</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	41,822	0
Notes Payable	3,432,000	0
Sanitary Sewer Bonds Payable	2,616,622	0
OPWC Loan Payable	454,338	0
<i>Total Long-Term Liabilities</i>	<u>6,544,782</u>	<u>0</u>
<i>Total Liabilities</i>	<u>8,487,287</u>	<u>994,909</u>
Net Position		
Net Investment in Capital Assets	15,275,490	0
Unrestricted	3,799,347	170,675
<i>Total Net Position</i>	<u>\$19,074,837</u>	<u>\$170,675</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, 2015*

	Business-Type Activity Sewer <u>Enterprise Fund</u>	Governmental Activities- Internal Service Funds <u>Service Funds</u>
Operating Revenues		
Charges for Services	\$2,421,417	\$10,405,731
Other	5,350	0
<i>Total Operating Revenues</i>	<u>2,426,767</u>	<u>10,405,731</u>
Operating Expenses		
Personal Services	586,010	52,969
Materials and Supplies	17,842	0
Contractual Services	2,031,723	733,359
Claims	0	10,270,511
Depreciation	1,415,272	0
Other	958	1,426
<i>Total Operating Expenses</i>	<u>4,051,805</u>	<u>11,058,265</u>
<i>Operating Income (Loss)</i>	<u>(1,625,038)</u>	<u>(652,534)</u>
Non-Operating Expenses		
Interest and Fiscal Charges	(68,587)	0
Issuance Costs	(132,535)	0
<i>Total Non-Operating Expenses</i>	<u>(201,122)</u>	<u>0</u>
<i>Income (Loss) Before Transfers</i>	(1,826,160)	(652,534)
Transfers Out	(34,002)	0
<i>Change in Net Position</i>	(1,860,162)	(652,534)
<i>Net Position Beginning of Year</i>	<u>20,934,999</u>	<u>823,209</u>
<i>Net Position End of Year</i>	<u><u>\$19,074,837</u></u>	<u><u>\$170,675</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, 2015

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,488,467	\$0
Cash Received from Interfund Services Provided	0	10,448,852
Other Cash Receipts	5,350	0
Cash Payments to Suppliers	(544,353)	(715,180)
Cash Payments to Employees	(584,618)	(52,969)
Cash Payments for Claims	0	(10,142,502)
Other Cash Payments	(958)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,363,888</u>	<u>(461,799)</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	<u>(34,002)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
Aquisition of Capital Assets	(989,425)	0
General Obligation Bonds Issued	2,425,000	0
Bond Anticipation Notes Issued	3,432,000	0
Principal Payments	(6,295,247)	0
Interest Payments	(132,283)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,559,955)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(230,069)	(461,799)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,845,524</u>	<u>1,261,794</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,615,455</u></u>	<u><u>\$799,995</u></u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

	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)	(\$1,625,038)	(\$652,534)
Adjustments:		
Depreciation Expense	1,415,272	0
(Increase) Decrease in Assets:		
Accounts Receivable	67,050	43,121
Materials and Supplies Inventory	(6,458)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	8,763	25,167
Contracts Payable	145,622	0
Accrued Wages	5,114	0
Compensated Absences Payable	(4,339)	0
Intergovernmental Payable	1,357,902	(5,562)
Claims Payable	0	128,009
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$1,363,888</u>	<u>(\$461,799)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust Funds	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,030,217
Cash and Cash Equivalents in Segregated Accounts	40,864	643,741
Intergovernmental Receivable	0	4,451,330
Permissive Sales Taxes Receivable	0	6,805,069
Property Taxes Receivable	0	112,120,417
Special Assessments Receivable	0	1,784,694
<i>Total Assets</i>	40,864	\$136,835,468
Liabilities		
Intergovernmental Payable	0	\$60,383
Undistributed Assets	0	136,596,850
Deposits Held and Due to Others	0	178,235
<i>Total Liabilities</i>	0	\$136,835,468
Net Position		
Held in Trust for County Home	40,864	
<i>Total Net Position</i>	\$40,864	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2015

	Private Purpose Trust Funds
Additions	
Contributions:	
Private Donations	\$399,474
Investment Earnings	13
<i>Total Additions</i>	399,487
 Deductions	
Benefits	406,214
 <i>Change in Net Position</i>	(6,727)
 <i>Net Position Beginning of Year</i>	47,591
 <i>Net Position End of Year</i>	\$40,864

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. The Richland County Board of DD provides the Organization with some expenses and personnel for operation of the Organization including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting services, and other funds as necessary for the operation of the Organization. Based on the significant services and resources provided by the County to the Organization and 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, 2015

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 Public Entity Risk Pool, 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 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.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The statement of net position presents the financial condition of the governmental and business-type activities 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.

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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 benefit self-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 funds are established to account for monies held in trust for the residents of the County Home (Dayspring) and for children held in the custody of the County. 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Measurement Focus

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources included the deferred charges on refunding's reported in the government-wide statement of net position. 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. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 14.

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 and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance fiscal year 2016 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 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14)

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, Engineer capital projects fund and AG Cuning Trust permanent fund. Budgetary information for The Children's Services Trust private purpose trust fund and 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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Commissioners. The legal level of control is at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

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

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

Cash, Cash Equivalents, and Investments

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

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

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

During 2015, 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 STAROhio.

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's net asset value per share, which is the price the investment could be sold for on December 31, 2015.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 amounted to \$471,158 which includes \$456,897 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, 2015, 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 proprietary fund are reported both in the business-type activities column of the government-wide statement of net position and in the respective 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 fair market 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, 2015

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 balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, 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 government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in an account “matured compensated absences payable” in the fund(s) from which the employees who have resigned or retired will be paid.

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, 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, 2015

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, 2015

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, and self-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 activities 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.

Deferred Charge on Refunding

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

Estimates

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 – Change in Accounting Principle and Restatement of Net Position

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities
Net position December 31, 2014	\$136,674,366
Adjustments:	
Net Pension Liability	(41,051,858)
Deferred Outflow - Payments Subsequent to Measurement Date	5,080,591
Deferred Inflow	(131,160)
Restated Net Position December 31, 2014	\$100,571,939

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Note 4 – Compliance and Accountability

Legal Compliance

Contrary to ORC section 5705.10, the State Fee Assessment fund had a negative fund balance of \$49 at December 31, 2015, indicating that revenue from other sources were used to pay obligations in this fund.

Contrary to Ohio Revised Code (ORC) section 5705.39, the Special Projects fund had final appropriations in excess of final estimated revenue plus beginning balances in the amount of \$1,338,888.

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Accountability

The following funds had a deficit fund balance as of December 31, 2015:

Debt Service Fund:	
General Obligation Debt Retirement	\$1,293,645
Capital Project Funds:	
Road and Bridge	1,042,773
Special Projects	31,165
Munis System	1,753
Engineer	423,444

The deficit in the general obligation debt retirement fund, road and bridge fund and munis system fund were caused by the application of generally accepted accounting principles to these funds. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The special projects and engineer capital projects fund deficits are the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or bonds are issued, these deficits will be eliminated.

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. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures on the budget basis.
4. Investments are reported at cost (budget) rather than fair value (GAAP).
5. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (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:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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	\$1,758,161	(\$139,910)	(\$1,320,884)	\$574,380	\$637,136
Net Adjustment for					
Revenue Accruals	(979,484)	251,204	29,644	(681,084)	9,299
Unreported Cash	(50,747)	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	3,873	0	108	0	0
Ending Fair Value					
Adjustment for Investments	63,990	0	149	0	0
Net Adjustment for					
Expenditure Accruals	69,843	177,348	(540,440)	91,950	82,536
Encumbrances	(154,590)	0	(539,458)	(21,491)	0
Budget Basis	<u>\$711,046</u>	<u>\$288,642</u>	<u>(\$2,370,881)</u>	<u>(\$36,245)</u>	<u>\$728,971</u>

Note 6 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$12.80 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2015 property tax receipts were based are as follows.

Real Estate	
Residential/Agricultural	\$1,552,175,740
Other Real Estate	335,574,870
Tangible Personal Property	
Public Utility	114,590,870
Total	<u>\$2,002,341,480</u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 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 for January through June and 1.50 for July through December. 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.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2015. 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, 2015, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$1,359,745. The County has \$900,214 in delinquent special assessments at December 31, 2015.

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 \$11,399.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Governmental Activities	
Motor Vehicle Distribution	\$2,226,152
Children's Services Grants and Subsidies	1,791,397
Road and Bridge Grants and Subsidies	1,783,776
Public Assistance Grants and Subsidies	1,466,641
Mental Health Grants and Subsidies	1,425,569
Gasoline and Excise Tax	1,178,358
Homestead and Rollback	1,080,301
Local Government and Local Government Revenue Assistance	714,720
Casino Tax	714,103
Court Grants and Subsidies	629,827
Miscellaneous	214,310
DD Grants and Subsidies	135,761
Total	<u><u>\$13,360,915</u></u>

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

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	\$154,590
Board of Developmental Disabilities	539,458
Public Assistance	21,491
Other Governmental Funds	19,955
Total Governmental	<u><u>\$735,494</u></u>
 Proprietary Fund:	
Self Insurance	\$8,291

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015, 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	241,261,715
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	2,000,000
Sewer Line Coverage	31,258,679
Electric Data Processing	100,000
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

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.

The County has established an employee health insurance fund (an internal service fund) to account for and finance employee health benefits. Under this program, the employee health insurance fund provides coverage for up to a maximum of \$100,000 for each individual claim. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$965,715 at December 31, 2015 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2015 and 2014 were:

	Balance <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
2014	\$966,052	\$9,020,240	\$9,148,586	\$837,706
2015	837,706	10,270,511	10,142,502	965,715

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 11 – Fund Balances

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u>Nonspendable:</u>				
Inventory	\$154,449	\$938	\$153,923	\$12,596
Prepays	237,303	0	20,089	0
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	317,352	0	0	0
<i>Total Nonspendable</i>	<u>709,104</u>	<u>938</u>	<u>174,012</u>	<u>12,596</u>
<u>Restricted for:</u>				
Mental Health Board	0	4,681,086	0	0
Developmental Disabilities Board	0	0	28,381,488	0
Public Assistance	0	0	0	2,030,355
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 Recievable	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>4,681,086</u>	<u>28,381,488</u>	<u>2,030,355</u>
<u>Committed to:</u>				
General Operations	130,549	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>130,549</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
Capital Improvements	0	0	0	0
Unassigned (Deficits):	3,236,123	0	0	0
Total Fund Balances	<u><u>\$4,075,776</u></u>	<u><u>\$4,682,024</u></u>	<u><u>\$28,555,500</u></u>	<u><u>\$2,042,951</u></u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Children's Services	Road and Bridge	Other Governmental	Total
\$7,280	\$0	\$655,192	\$984,378
0	0	0	257,392
0	0	138,203	138,203
0	0	0	317,352
<u>7,280</u>	<u>0</u>	<u>793,395</u>	<u>1,697,325</u>
0	0	0	4,681,086
0	0	0	28,381,488
0	0	0	2,030,355
6,148,647	0	0	6,148,647
0	0	156,169	156,169
0	0	644,090	644,090
0	0	2,360,182	2,360,182
0	0	621,327	621,327
0	0	491,001	491,001
0	0	221,944	221,944
0	0	403,374	403,374
0	0	11,399	11,399
0	0	1,331,657	1,331,657
0	0	2,127,125	2,127,125
<u>6,148,647</u>	<u>0</u>	<u>8,368,268</u>	<u>49,609,844</u>
0	0	0	130,549
0	0	8,888	8,888
0	0	43,876	43,876
0	0	186,243	186,243
0	0	59,933	59,933
<u>0</u>	<u>0</u>	<u>298,940</u>	<u>429,489</u>
0	0	69,262	69,262
0	(1,042,773)	(1,750,007)	443,343
<u>\$6,155,927</u>	<u>(\$1,042,773)</u>	<u>\$7,779,858</u>	<u>\$52,249,263</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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

General Fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2015, is \$200,000.

Note 12 - Deposits and Investments

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, 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 securities listed above provided that 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 that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five 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. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that 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. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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. Other than corporate notes, commercial paper, and bankers acceptances, an investment 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. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Farm Credit Bank Bonds	\$13,199,385	\$0	\$5,636,817	\$4,826,048	\$2,736,520
Federal Home Loan Bank Bonds	11,943,127	498,905	1,751,343	8,111,948	1,580,931
Federal Home Loan Mortgage Corporation Notes	10,236,487	1,000,030	4,988,645	3,228,600	1,019,212
Federal National Mortgage Association Notes	13,240,660	499,395	2,593,579	8,788,202	1,359,484
U.S. Treasury Notes	542,933	0	0	542,933	0
Mutual Fund	21,042	21,042	0	0	0
STAROhio	37,423	37,423	0	0	0
Total Investments	\$49,221,057	\$2,056,795	\$14,970,384	\$25,497,731	\$6,696,147

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.

Credit Risk The Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and U.S. Treasury Notes carry a rating between AAA and Aaa by Moody's. The mutual fund and STAROhio carries a rating of AAAM by Standard and Poor's. The County's investment policy requires that they follow the investment guidelines in State statute. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

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.

The County's major investment holdings at year end are as follows:

	Percentage of County Investments
Federal National Mortgage Association Notes	26.90 %
Federal Farm Credit Bank Bonds	26.82
Federal Home Loan Bank Bonds	24.26
Federal Home Loan Mortgage Corporation Notes	20.80

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Note 13 - Compensated Absences

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

Note 14 - Defined Benefit 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.

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-

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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):

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
Law Enforcement 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	Law Enforcement 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	Law Enforcement Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

When a 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

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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
2015 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 2015 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	12.0 %

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,898,727 for 2015. Of this amount, \$469,024 is reported as an intergovernmental payable.

State Teachers Retirement System

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.

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 is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

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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, 11 percent of the 12 percent member rate goes to the DC Plan and 1 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 at age 50.

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, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$26,268 for 2015. Of this amount \$3,083 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. 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:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability Prior Measurement Date	0.38024090%	0.00291470%	
Proportion of the Net Pension Liability Current Measurement Date	<u>0.38024090%</u>	<u>0.00449607%</u>	
Change in Proportionate Share	<u>0.00000000%</u>	<u>0.00158137%</u>	
Proportionate Share of the Net Pension Liability	\$41,275,171	\$1,242,583	\$42,517,754
Pension Expense	\$4,494,869	\$146,925	\$4,641,794

At December 31, 2015, 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	\$2,202,318	\$56,646	\$2,258,964
Change in Proportionate Share	0	361,681	361,681
County contributions subsequent to the measurement date	<u>4,898,727</u>	<u>31,045</u>	<u>4,929,772</u>
Total Deferred Outflows of Resources	<u>\$7,101,045</u>	<u>\$449,372</u>	<u>\$7,550,417</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	<u>\$725,124</u>	<u>\$89,365</u>	<u>\$814,489</u>

\$4,929,772 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, 2016. 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:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2016	\$216,005	(\$20,167)	\$195,838
2017	216,005	(20,167)	195,838
2018	494,605	(20,167)	474,438
2019	<u>550,579</u>	<u>27,782</u>	<u>578,361</u>
Total	<u>\$1,477,194</u>	<u>(\$32,719)</u>	<u>\$1,444,475</u>

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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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, 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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 2014 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 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate The discount rate used to measure the total pension liability 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 statutorily required rates. 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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$84,371,653	\$41,275,171	\$13,426,306

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	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.

Richland County, Ohio
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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 June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

Asset Class	Target Allocation	10 Year Expected Nominal Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes 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. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,565,607	\$1,242,583	\$694,440

Note 15 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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 two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

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 2015, 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.

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OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions 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 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 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, 2015, 2014, and 2013 was \$1,783,852, \$1,772,439, and \$1,810,318, respectively. For 2015, 89.4 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. 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 Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$3,926 and \$3,289, respectively. The full amount has been contributed for 2015, 2014 and 2013.

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Note 16 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2015, consist of the following individual fund receivables and payables:

	Interfund Receivable		
Interfund Payable	General	Other Governmental Funds	Total
Other Governmental Funds	\$887,447	\$20,866	\$908,313

The Child Support Enforcement Agency fund owed a total of \$14,569 to the general fund for services provided by the Sheriff's department. The delinquent real estate collection fund owed a total \$11,878 to the general fund for services provided by the Clerk of Courts office. Other governmental funds had \$20,866 of interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

On August 14, 2014, the general obligation debt service fund issued \$1,062,000 of manuscript bonds which were purchased by the general fund as an investment. 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, 2015, the bonds had a balance of \$861,000, 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, 2015, are as follows:

Sheriff Department Equipment Bonds		
	Principal	Interest
2016	\$206,000	\$24,108
2017	213,000	18,340
2018	218,000	12,376
2019	224,000	6,272
Total	\$861,000	\$61,096

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Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfer to	Transfer From					Total
	General	Developmental Disabilities Board	Road and Bridge	Other Governmental Funds	Sewer	
Major Funds:						
General	\$0	\$0	\$0	\$15,318	\$0	\$15,318
Other Governmental						
Funds	<u>1,601,677</u>	<u>600,000</u>	<u>75,000</u>	<u>223,783</u>	<u>34,002</u>	<u>2,534,462</u>
Total	<u>\$1,601,677</u>	<u>\$600,000</u>	<u>\$75,000</u>	<u>\$239,101</u>	<u>\$34,002</u>	<u>\$2,549,780</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. Transfers between special assessment bond retirement fund and the sewer fund were to reclass payments of bonds and other debt service transactions related to sewer projects. The majority of transfers between other governmental funds are between general obligation debt retirement fund to account for portions of debt service payments owed by other governmental special revenue and capital projects funds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 17 - Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 1/1/2015	Additions	Reductions	Balance 12/31/2015
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Construction in progress	772,360	841,456	0	1,613,816
Total capital assets not being depreciated	<u>3,561,012</u>	<u>841,456</u>	<u>0</u>	<u>4,402,468</u>
Capital assets being depreciated:				
Land improvements	361,598	18,600	0	380,198
Buildings	62,964,324	860,503	0	63,824,827
Machinery and equipment	19,827,431	965,026	(186,633)	20,605,824
Infrastructure	122,849,729	4,276,906	(1,559,767)	125,566,868
Total capital assets being depreciated	<u>206,003,082</u>	<u>6,121,035</u>	<u>(1,746,400)</u>	<u>210,377,717</u>
Accumulated Depreciation:				
Land improvements	(167,345)	(18,312)		(185,657)
Buildings	(27,017,703)	(1,624,264)	0	(28,641,967)
Machinery and equipment	(16,173,174)	(995,661)	186,633	(16,982,202)
Infrastructure	(63,326,897)	(3,216,456)	1,497,833	(65,045,520)
Total accumulated depreciation	<u>(106,685,119)</u>	<u>(5,854,693) *</u>	<u>1,684,466</u>	<u>(110,855,346)</u>
Capital assets being depreciated, net	<u>99,317,963</u>	<u>266,342</u>	<u>(61,934)</u>	<u>99,522,371</u>
Governmental activities capital assets, net	<u><u>\$102,878,975</u></u>	<u><u>\$1,107,798</u></u>	<u><u>(\$61,934)</u></u>	<u><u>\$103,924,839</u></u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$365,919
Judicial System	181,243
Public Safety	656,406
Public Works	3,459,432
Health	682,171
Human Services	487,969
Conservation and Recreation	21,553
Total Depreciation Expense	<u><u>\$5,854,693</u></u>

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance 1/1/2015	Additions	Reductions	Balance 12/31/2015
Business-type activity:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	234,505	989,425	0	1,223,930
Total capital assets not being depreciated	<u>325,833</u>	<u>989,425</u>	<u>0</u>	<u>1,315,258</u>
Capital assets being depreciated:				
Buildings	6,539,587	0		6,539,587
Machinery and equipment	725,416	0	0	725,416
Infrastructure	42,258,106	0	0	42,258,106
Total capital assets being depreciated	<u>49,523,109</u>	<u>0</u>	<u>0</u>	<u>49,523,109</u>
Accumulated Depreciation:				
Buildings	(4,030,384)	(145,324)	0	(4,175,708)
Machinery and equipment	(505,687)	(45,544)	0	(551,231)
Infrastructure	(23,119,405)	(1,224,404)	0	(24,343,809)
Total accumulated depreciation	<u>(27,655,476)</u>	<u>(1,415,272)</u>	<u>0</u>	<u>(29,070,748)</u>
Capital assets being depreciated, net	<u>21,867,633</u>	<u>(1,415,272)</u>	<u>0</u>	<u>20,452,361</u>
Business-type activity capital assets, net	<u>\$22,193,466</u>	<u>(\$425,847)</u>	<u>\$0</u>	<u>\$21,767,619</u>

Note 18 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities			
General Obligation Bonds			
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
Special Assessment Bonds			
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
Long-Term Note Payable			
Various Purpose Note	2014	1.60	195,000
Various Purpose Note	2015	1.25	265,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities			
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 Activities			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements Bonds	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
Various Purpose Refunding	2015	1.0-4.5	2,425,000
Various Purpose Note	2014	1.6	3,432,000
Various Purpose Note	2015	1.3	3,432,000
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

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

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Juvenile Attention Center					
Improvements Serial Bonds	\$602,693	\$0	\$136,807	\$465,886	\$147,900
Unamortized Premium	17,685	0	2,948	14,737	0
Various Purposes Improvement and Refunding 2007					
Serial Bonds	1,150,000	0	375,000	775,000	375,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	29,517	0	2,271	27,246	0
Correctional Facilities Improvement 2007					
Serial Bonds	300,000	0	100,000	200,000	100,000
Term Bonds	2,190,000	0	2,190,000	0	0
Unamortized Premium	64,499	0	57,331	7,168	0
Correctional Facilities Improvement 2008					
Serial Bonds	1,380,000	0	320,000	1,060,000	335,000
Unamortized Discount	(19,280)	0	(4,820)	(14,460)	0
Correctional Facilities Improvement 2011					
Serial Bonds	100,000	0	100,000	0	0
Term Bonds	3,795,000	0	3,615,000	180,000	90,000
Unamortized Discount	(20,433)	0	(18,862)	(1,571)	0

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015	Amounts Due in One Year
Various Purposes Improvement and Refunding 2011					
Serial Bonds	\$1,347,356	\$0	\$155,000	\$1,192,356	\$160,000
Term Bonds	3,690,000	0	0	3,690,000	0
Various Purposes Improvement 2013					
Serial Bonds	530,000	0	130,000	400,000	130,000
Term Bonds	2,310,000	0	0	2,310,000	0
Correctional Facilities Refunding 2014					
Serial Bonds	6,560,000	0	160,000	6,400,000	140,000
Term Bonds	2,795,000	0	0	2,795,000	0
Unamortized Premium	269,545	0	11,231	258,314	0
Various Purpose Refunding 2015					
Serial Bonds	0	3,550,000	100,000	3,450,000	50,000
Term Bonds	0	2,780,000	0	2,780,000	0
Unamortized Premium	0	327,420	14,608	312,812	0
Total General Obligation Bonds	28,076,582	6,657,420	7,446,514	27,287,488	1,527,900
Special Assessment Debt with Governmental Commitment:					
Madison Sewer Improvement	775,000	0	775,000	0	0
Marlow Heights Sewer	320,000	0	45,000	275,000	45,000
Total Special Assessment Bonds	1,095,000	0	820,000	275,000	45,000
Long-term Notes:					
Various Purpose Note - 2014	195,000	0	195,000	0	0
Various Purpose Note - 2015	0	265,000	0	265,000	0
Total Long-Term Notes	195,000	265,000	195,000	265,000	0
OPWC Loans:					
OPWC Bridge Replacement Loan	124,926	0	49,972	74,954	49,972
OPWC Moffet Terman Road Bridge Loan	70,236	0	15,608	54,628	15,608
OPWC Possum Run Road Engineering Loan	275,860	0	32,454	243,406	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	187,132	0	10,693	176,439	10,693
OPWC Bridge Replacement Loan - 2013	230,000	0	11,500	218,500	11,500
Total OPWC Loans	888,154	0	120,227	767,927	120,227
Other General Long-Term Obligations					
Capital Leases	1,659,017	0	843	1,658,174	936
OWDA Storm Sewer Improvement Loan	185,442	0	32,912	152,530	35,150
Compensated Absences	4,831,188	1,562,186	1,811,848	4,581,526	1,702,793
Total Other General Long-Term Obligations	6,675,647	1,562,186	1,845,603	6,392,230	1,738,879
Net Pension Liability:					
STRS	708,955	533,628	0	1,242,583	0
OPERS	40,342,903	932,268	0	41,275,171	0
Total Net Pension Liability	41,051,858	1,465,896	0	42,517,754	0
Total Governmental Activities	\$77,982,241	\$9,950,502	\$10,427,344	\$77,505,399	\$3,432,006

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015	Amounts Due in One Year
Business-Type Activity:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,464,514	\$0	\$2,464,514	\$0	\$0
Sanitary Sewer District Improvements	212,305	0	48,193	164,112	52,100
Unamortized Premium	6,231	0	1,038	5,193	0
Sanitary Sewer District Improvements Refunding	127,644	0	0	127,644	0
Various Purpose Refunding 2015					
Serial Bonds	0	1,380,000	100,000	1,280,000	80,000
Term Bonds	0	1,045,000	0	1,045,000	0
Unamortized Premium	0	132,535	5,762	126,773	0
Total General Obligation Bonds	2,810,694	2,557,535	2,619,507	2,748,722	132,100
Various Purpose Note - 2014	3,432,000	0	3,432,000	0	0
Various Purpose Note - 2015	0	3,432,000	0	3,432,000	0
Total Long-Term Notes	3,432,000	3,432,000	3,432,000	3,432,000	0
OPWC Sewer Improvement Loan	230,913	0	9,834	221,079	9,834
OPWC Harprest Heights Sewer Loan	124,081	0	6,894	117,187	6,894
OPWC Country Meadows Sewer Loan	148,424	0	7,812	140,612	7,812
Total OPWC Loans	503,418	0	24,540	478,878	24,540
Compensated Absences	62,054	14,978	19,317	57,715	15,893
Total Business-Type Activity	\$6,808,166	\$6,004,513	\$6,095,364	\$6,717,315	\$172,533

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 (\$2,225,886) 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 future 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 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$478,878. Principal paid for the current year and total net revenues were \$24,540 and (\$209,766) 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 below:

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

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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, 2015, \$560,000 of the defeased debt remained 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 Various Purpose Improvement and Refunding 2007 term bonds maturing on December 1, 2020, 2024 and 2027 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		
	\$360,000	\$335,000	\$290,000
2018	\$115,000	\$0	\$0
2019	120,000	0	0
2021	0	80,000	0
2022	0	80,000	0
2023	0	85,000	0
2025	0	0	95,000
2026	0	0	95,000
Total	\$235,000	\$245,000	\$190,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$125,000, \$90,000, and \$100,000) will mature at the stated maturity.

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.

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, 2015, \$5,820,000 of the defeased debt remained outstanding.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County decreased its total debt service payments by \$1,514,871 as a result of the refunding. The County also realized an economic gain (difference between the present values of the old and new debt service payments) of \$271,074, but also incurred an accounting loss of \$657,586 (difference between amount paid to bond escrow agent and the refunding amount). An analysis of the refunding follows:

	Governmental Activities		Business Type Activites
	2007 Correctional	2011 Correctional	USDA Sewer
Outstanding Principal at December 31, 2014	\$2,490,000	\$3,895,000	\$2,464,514
Amount Refunded	(2,190,000)	(3,630,000)	(2,464,514)
Principal Payment	(100,000)	(85,000)	0
Outstanding Principal at December 31, 2015	<u>\$200,000</u>	<u>\$180,000</u>	<u>\$0</u>

	Governmental Activities		Business Type Activites
	2007 Correctional	2011 Correctional	USDA Sewer
Serial Bonds	\$300,000	\$100,000	\$2,464,514
Term Bonds	2,190,000	3,795,000	0
Premium on Bonds	64,499	(20,433)	0
Total Bonds	2,554,499	3,874,567	2,464,514
Non-refunded Portion of Bonds	(300,000)	(265,000)	0
Non-refunded Portion of Premium	(10,751)	0	0
Non-refunded Portion of Discount	0	2,358	0
Payment to Refunded Bond Escrow			
Agent - Other Financing Use	(2,404,691)	(4,108,568)	0
Current Refunding	0	0	(2,464,514)
Accounting Loss	<u>(\$160,943)</u>	<u>(\$496,643)</u>	<u>\$0</u>

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:

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

On December 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, 2015, \$7,995,000 of the defeased debt remained outstanding.

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.

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:

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

Year	Issue		
	\$715,000	\$810,000	\$595,000
2029	\$225,000	\$0	\$0
2030	240,000	0	0
2032	0	260,000	0
2033	0	270,000	0
2035	0	0	290,000
Total	\$465,000	\$530,000	\$290,000
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2034</i>	<i>12/1/2036</i>

The remaining principal amount of the term bonds (\$180,000, \$200,000, \$220,000, \$250,000, \$280,000, and \$305,000) will mature at the stated maturity.

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

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

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

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

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

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

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

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

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

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

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

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the government wide statements as long-term liabilities. The notes are backed by the full faith and credit of the County.

The \$195,000 Various Purpose Note, issued January 7, 2014 at an interest rate of 1.60 percent matured on January 7, 2015. The \$265,000 Various Purpose Note, issued January 6, 2015 at an interest rate of 1.25 percent will mature on January 6, 2016. The notes will be paid out of the general obligation debt retirement fund.

Richland County, Ohio
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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 motor vehicle license and gas tax fund.

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

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, 2015, the County has an outstanding balance of \$152,530.

USDA sanitary sewer improvement bonds will be paid from proceeds of administration costs charged to benefited property owners from the sewer fund. The USDA sanitary sewer improvement bonds are backed by the full faith and credit of the County.

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

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

The \$3,432,000 Various Purpose Note, issued January 7, 2014 at an interest rate of 1.60 percent matured on January 7, 2015. The \$3,432,000 Various Purpose Note, issued January 6, 2015 at an interest rate of 1.25 percent will mature on January 6, 2016. The notes will be paid out of the sewer fund.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include 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, and sewer fund. The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 14 for additional information related to the net pension liability.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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
2016	\$1,437,900	\$1,492,486	\$90,000	\$179,492	\$45,000	\$15,813
2017	1,490,295	1,438,707	90,000	176,972	50,000	13,225
2018	1,231,388	1,240,159	115,000	40,544	55,000	10,350
2019	1,137,480	632,828	260,000	104,268	60,000	7,187
2020	1,171,179	609,208	265,000	94,388	65,000	3,738
2021-2025	4,285,000	1,781,374	2,125,000	1,002,964	0	0
2026-2030	3,190,000	572,087	2,985,000	962,807	0	0
2031-2035	0	0	4,400,000	974,513	0	0
2036-2040	0	0	2,410,000	222,850	0	0
Total	\$13,943,242	\$7,766,849	\$12,740,000	\$3,758,798	\$275,000	\$50,313

Year	Governmental Activities		
	OPWC Loans	OWDA Loan	
	Principal	Principal	Interest
2016	\$120,227	\$35,150	\$8,478
2017	95,241	41,306	6,393
2018	70,256	42,014	4,184
2019	62,452	34,060	1,843
2020	54,648	0	0
2021-2025	192,105	0	0
2026-2030	110,970	0	0
2031-2035	62,028	0	0
Total	\$767,927	\$152,530	\$20,898

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Year	Business-Type Activities				
	General Obligation				
	Serial Bonds		Term Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	Principal
2016	\$132,100	\$97,362	\$0	\$0	\$24,540
2017	134,705	93,140	0	0	24,540
2018	138,609	88,367	0	0	24,540
2019	147,520	76,997	0	0	24,540
2020	148,822	73,891	0	0	24,540
2021-2025	455,000	335,200	0	0	122,700
2026-2030	415,000	221,400	110,000	45,550	122,700
2031-2035	0	0	640,000	148,325	86,394
2036-2040	0	0	295,000	17,800	24,384
Total	<u>\$1,571,756</u>	<u>\$986,357</u>	<u>\$1,045,000</u>	<u>\$211,675</u>	<u>\$478,878</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2015, are an overall debt margin of \$44,492,163 and an unvoted debt margin of \$15,854,395.

Note 19 - Notes Payable

A summary of the note transactions for the year ended December 31, 2015, follows:

	Outstanding 1/1/2015	Issued	Retired	Outstanding 12/31/2015
Governmental Type Funds:				
1.6% Various Purpose - 2014	\$15,000	\$0	\$15,000	\$0
1.25% Various Purpose - 2015	0	1,180,000	0	1,180,000
Unamortized Premium	0	6,321	0	6,321
1.75% Various Improvements - 2014	487,000	0	487,000	0
1.80% Various Improvements - 2015	0	420,000	0	420,000
Unamortized Premium	0	2,250	0	2,250
1.75% Various Improvements - 2014	1,268,000	0	1,268,000	0
1.80% Various Improvements - 2015	0	865,000	0	865,000
Unamortized Premium	0	3,413	0	3,413
Business Type Funds:				
1.6% Various Purpose - 2014	226,000	0	226,000	0
Total Notes Payable	<u>\$1,996,000</u>	<u>\$2,476,984</u>	<u>\$1,996,000</u>	<u>\$2,476,984</u>

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

In 2015, the County issued \$1,180,000 in Various Purpose Notes to finance building improvements at the People's Community Center and Dayspring County Home. This project has been completed by December 31, 2015. This note matures January 6, 2016.

In 2015, the County issued \$1,285,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$420,000 portion was used to finance the costs of replacing bridges on McElroy, Armstrong, Home, Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. The remaining \$865,000 was used to finance the acquisition of six sheriff cruisers, two dump trucks for engineer, a chiller system for the County Courthouse and upgrades to the County's phone system. These projects were completed by December 31, 2015. This note matures July 22, 2016.

Note 20 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. 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 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 2015 totaled \$843.

The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Less: Accumulated depreciation	(1,161,701)
Total	<u>\$519,213</u>

Future minimum lease payments are as follows:

Richland County, Ohio
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Year	Amount
2016	\$175,000
2017	175,000
2018	175,000
2019	175,000
2020	175,000
2021-2025	875,000
2026-2030	875,000
2031-2035	875,000
2036-2040	875,000
2041-2045	875,000
2046-2050	875,000
2051-2055	875,000
2056-2060	875,000
2061-2065	875,000
2066	87,500
Total	8,837,500
Less: Amount Representing Interest	(7,179,326)
Present Value of Net Minimum Lease Payments	\$1,658,174

Note 21 - Public Entity Risk Pool

County Risk Sharing Authority, Inc. (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 2015 was \$450,183. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015. 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 2015.

Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2015.

Richland County, Ohio
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For the Year Ended December 31, 2015

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 2015.

North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$2,163,500 to NEON during 2015.

Note 24 - Related Organizations

Richland County Transit Board

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

Mansfield/Richland County Public Library

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

Richland County Land Reutilization Corporation

The Richland County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on December 23, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The County has designated the Land Bank as the County's agency for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed

Richland County, Ohio
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For the Year Ended December 31, 2015

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.

As of December 31, 2015, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$31,885,000.

Note 27 - Related Party Transactions

During 2015, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County, reported minimal contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Organization. Additional habilitative services provided directly to Organization clients by the County amounted to \$4,907,704.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 28 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2015, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

Note 29 - Subsequent Events

On January 6, 2016, the County issued \$3,697,000 of notes in anticipation of the issuance of bonds to retire the \$4,877,000 various purpose notes outstanding at December 31, 2015 and to provide resources for additional renovations at the County home. The original purpose of the notes were to pay costs of renovating the County home, decommissioning Lust, Harp and Country Meadows subdivisions of wastewater treatment plant and upgrading the force main sewers and sanitary lift stations. The notes mature on January 5, 2017 and have an interest rate of 1.50 percent.

Note 30 - Component Unit

Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Organization) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of Developmental Disabilities as disclosed in Note 27. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (60 percent), Community Services (24 percent), Manufacturing (11 percent), Document Imaging (2 percent), Art Gallery (1 percent), and Food Service (2 percent).

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 franchise, personal property, 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. As of August 31, 2015, all of the Organization's contributions were unrestricted.

Richland County, Ohio
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Inventories - Inventories are valued at the lower of cost or market using the first-in, first-out (FIFO) method and are summarized as follows:

Manufacturing Materials	\$36,576
Manufacturing Work In Process and Finished Goods	22,709
Subcontract Materials, Supplies and Work In Process	610,778
Document Management Supplies and Work In Process	1,103
Community Services Supplies	1,329
Food Service Supplies	<u>3,413</u>
Total	<u>\$675,908</u>

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, 2015, all of the assets of the Organization are unrestricted or invested in capital assets.

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 collectibility. 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, 2015, there were \$243 of receivables in excess of 90 days.

Fair Value of Financial Instruments - The Organization has determined the fair value of certain assets and liabilities through the application of FASB ASC820-10, *Fair Value Measurements*. Recorded at fair value at August 31, 2014 are beneficial interests in assets held by Foundation with a value of \$678,812.

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 operating cost and expenses as incurred. Property and equipment additions and expenses which materially increase values or extend useful lives are capitalized.

Richland County, Ohio
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For the Year Ended December 31, 2015

During the year ended August 31, 2015, depreciation expense was \$96,542. A summary of the component unit's capital assets at August 31, 2015, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Capital assets being depreciated:	
Buildings and Improvements	793,361
Vehicles	206,165
Furniture and Office Equipment	65,290
Shop Equipment	1,131,892
Subtotal	2,369,072
Less: Accumulated Depreciation	(1,602,197)
Total	\$766,875

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 \$31,159 for the year ended August 31, 2015.

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, 2015 were \$6,081.

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, Inc. 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 Financial Accounting Standards Board Codification 325-40, the fund is included in the Organization's assets as a beneficial interest in assets held by the Foundation at fair value and any earnings on the fund will be included in investment income on the statement of activities.

The fund balance included on the financial statements at August 31, 2015 was \$651,298 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2015 is \$16,508 of net loss for the fund, which includes investment fees of \$2,123. The Organization received grants from the fund at the Foundation totaling \$13,600 during the year and returned \$2,594 of grant monies not expended.

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For the Year Ended December 31, 2015

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 financial statements.

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. The estimated unpaid vacation pay at August 31, 2015 is \$18,288.

In-Kind Contributions

During the year ended August 31, 2015, the Richland County Board of Developmental Disabilities provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. The total support received was minimal and not reported on the Organization's financial statements.

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,907,704 for the year ended August 31, 2015.

Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

Petty Cash	\$300
Cash in Bank - Checking	429,194
Cash in Bank - Savings	985,550
Certificates of Deposit	<u>1,432,631</u>
Total	<u><u>\$2,847,675</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

During the year ended August 31, 1999, the Organization entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2015. Included in other revenue on the statement of activities for the year ended August 31, 2015 is rental income of \$6,931.

Major Customers

During the year ended August 31, 2015, the Organization had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$2,176,797. The accounts receivable from this customer at August 31, 2015 were \$148,092. The total revenue from the second customer was \$576,972. The accounts receivable from this customer at August 31, 2015 were \$60,545.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Related Party Transactions

In addition to the items mentioned above, the Organization provides services to the Richland County Board of Developmental Disabilities. During the year ended August 31, 2015, the Organization received total revenues from the Board of \$334,135 and had a receivable of \$68,000 at August 31, 2015.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$275,651 for services during the year ended August 31, 2015. There was \$10,396 in accounts payable to the Board at August 31, 2015.

Income Taxes

The Organization's evaluation on August 31, 2015 revealed no tax positions that would have a material impact on the financial statements. The 2011 through 2014 tax years remain subject to examination by the IRS.

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 2015.

Contingencies

The Organization maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances 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. Once grants are approved, there is no time limit for the funds to be requested. Grants are funded utilizing the earnings from the beneficial interest in assets held at the Foundation. At August 31, 2015, there was \$13,841 in mini grants that have been approved but not yet paid.

Subsequent Events

Due to changes in the law, the Organization is in the process of privatizing. As a result, the Organization is working to become certified as a Medicaid provider in order to bill for services to the individuals served by the Organization. This billing is currently being done by the Richland County Board of Developmental Disabilities (Board). The Organization will also be incurring expenses currently paid by the Board as noted in the section on in-kind contributions. These expenses include personnel costs and costs related to the real property used by the Organization and currently maintained by the Board. In addition, the Organization is planning on providing transportation services to individuals as a new service. The financial impact of the privatization is uncertain at this time.

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 Two Years (1)

	2014	2013
County's Proportion of the Net Pension Liability	0.38024090%	0.38024090%
County's Proportionate Share of the Net Pension Liability	\$41,275,171	\$40,342,903
County's Covered-Employee Payroll	\$45,904,305	\$45,752,777
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	89.92%	88.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal 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 Three Fiscal Years (1)

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00449607%	0.00291470%	0.00291470%
County's Proportionate Share of the Net Pension Liability	\$1,242,583	\$708,955	\$844,504
County's Covered-Employee Payroll	\$208,523	\$373,912	\$328,946
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	595.90%	189.60%	256.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th

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

	2015	2014	2013
Contractually Required Contribution	\$4,898,727	\$5,599,773	\$6,032,209
Contributions in Relation to the Contractually Required Contribution	<u>(4,898,727)</u>	<u>(5,599,773)</u>	<u>(6,032,209)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$40,061,728	\$45,904,305	\$45,752,777
Contributions as a Percentage of Covered-Employee Payroll	12.23%	12.20%	13.18%

(1) Information prior to 2013 is not available.

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

	2015	2014	2013	2012
Contractually Required Contribution	\$26,268	\$51,035	\$42,763	\$41,015
Contributions in Relation to the Contractually Required Contribution	(26,268)	(51,035)	(42,763)	(41,015)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$187,628	\$373,912	\$328,946	\$315,500
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.65%	13.00%	13.00%

2011	2010	2009	2008	2007	2006
\$41,015	\$47,602	\$47,162	\$49,260	\$48,179	\$51,024
(41,015)	(47,602)	(47,162)	(49,260)	(48,179)	(51,024)
\$0	\$0	\$0	\$0	\$0	\$0
\$315,500	\$366,169	\$362,785	\$378,923	\$370,608	\$392,492
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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 2015, 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.

Dog and Kennel Donation Fund - This fund accounts for revenues from donations. Expenditures are restricted for the dog warden and dog and kennel operations.

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.

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 2015, 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 2015, 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.

Munis System Fund - This fund accounts for and reports note proceeds restricted for the acquisition and installation of a computer accounting system for the County. This fund did not have any budgetary activity in 2015, therefore, budgetary information is not provided.

Engineer Fund - This fund accounts for and reports note proceeds restricted for construction projects of the County engineers' office. This fund did not have any budgetary activity in 2015, therefore, budgetary information is not provided.

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 2015, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	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	\$6,394,984	\$609,605	\$3,415,108	\$0	\$10,419,697
Cash and Cash Equivalents					
In Segregated Accounts	56,872	0	0	0	56,872
Investments In Segregated Accounts	0	0	0	138,203	138,203
Materials and Supplies Inventory	655,192	0	0	0	655,192
Accounts Receivable	60,476	0	0	0	60,476
Interfund Receivable	20,866	0	0	0	20,866
Intergovernmental Receivable	3,256,816	0	0	0	3,256,816
Property Taxes Receivable	1,375,552	0	0	0	1,375,552
Special Assessments Receivable	4,120	1,779,933	0	0	1,784,053
Loans Receivable	20,457	0	0	0	20,457
<i>Total Assets</i>	<u>\$11,845,335</u>	<u>\$2,389,538</u>	<u>\$3,415,108</u>	<u>\$138,203</u>	<u>\$17,788,184</u>
Liabilities					
Accounts Payable	\$237,610	\$1,328	\$12,815	\$0	\$251,753
Contracts Payable	24,316	0	6,236	0	30,552
Accrued Wages	230,615	0	0	0	230,615
Interfund Payable	47,313	861,000	0	0	908,313
Intergovernmental Payable	262,745	0	16,064	0	278,809
Accrued Interest Payable	0	16,340	18,194	0	34,534
Notes Payable	0	868,413	1,608,571	0	2,476,984
<i>Total Liabilities</i>	<u>802,599</u>	<u>1,747,081</u>	<u>1,661,880</u>	<u>0</u>	<u>4,211,560</u>
Deferred Inflows of Resources					
Property Taxes	1,249,283	0	0	0	1,249,283
Unavailable Revenue	2,767,550	1,779,933	0	0	4,547,483
<i>Total Deferred Inflows of Resources</i>	<u>4,016,833</u>	<u>1,779,933</u>	<u>0</u>	<u>0</u>	<u>5,796,766</u>
Fund Balances					
Nonspendable	655,192	0	0	138,203	793,395
Restricted	6,084,974	156,169	2,127,125	0	8,368,268
Committed	285,737	0	13,203	0	298,940
Assigned	0	0	69,262	0	69,262
Unassigned (Deficit)	0	(1,293,645)	(456,362)	0	(1,750,007)
<i>Total Fund Balances (Deficit)</i>	<u>7,025,903</u>	<u>(1,137,476)</u>	<u>1,753,228</u>	<u>138,203</u>	<u>7,779,858</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$11,845,335</u>	<u>\$2,389,538</u>	<u>\$3,415,108</u>	<u>\$138,203</u>	<u>\$17,788,184</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,307,375	\$1,358,465	\$0	\$0	\$2,665,840
Charges for Services	5,323,060	468,761	16,560	0	5,808,381
Licenses and Permits	417,943	0	0	0	417,943
Fines and Forfeitures	111,489	0	0	0	111,489
Intergovernmental	9,177,907	265,833	1,517,691	0	10,961,431
Special Assessments	706	885,769	0	0	886,475
Interest	828	0	0	3,144	3,972
Rentals	28,025	141,017	152,557	0	321,599
Contributions and Donations	64,167	0	0	0	64,167
Other	245,227	0	0	0	245,227
<i>Total Revenues</i>	<u>16,676,727</u>	<u>3,119,845</u>	<u>1,686,808</u>	<u>3,144</u>	<u>21,486,524</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,430,630	186,351	0	0	2,616,981
Judicial System	4,307,492	0	0	0	4,307,492
Public Safety	1,303,094	0	0	0	1,303,094
Public Works	4,576,359	0	0	0	4,576,359
Health	345,131	0	0	0	345,131
Human Services	4,274,861	0	0	0	4,274,861
Economic Development	177,690	0	0	0	177,690
Other	0	0	0	4,637	4,637
Capital Outlay	0	0	1,839,699	0	1,839,699
Debt Service:					
Principal Retirement	120,227	2,277,912	331,807	0	2,729,946
Interest and Fiscal Charges	0	949,268	73,204	0	1,022,472
Bond Issuance Costs	0	144,161	0	0	144,161
<i>Total Expenditures</i>	<u>17,535,484</u>	<u>3,557,692</u>	<u>2,244,710</u>	<u>4,637</u>	<u>23,342,523</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(858,757)</u>	<u>(437,847)</u>	<u>(557,902)</u>	<u>(1,493)</u>	<u>(1,855,999)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	4,053	0	0	0	4,053
General Obligation Bonds Issued	0	6,330,000	0	0	6,330,000
Premium on General Obligation Bonds	0	327,420	0	0	327,420
Payment to Refunded Bond Escrow Agent	0	(6,513,259)	0	0	(6,513,259)
Bond Anticipation Notes Issued	0	0	265,000	0	265,000
Transfers In	939,085	864,243	731,134	0	2,534,462
Transfers Out	(221,101)	0	(18,000)	0	(239,101)
<i>Total Other Financing Sources (Uses)</i>	<u>722,037</u>	<u>1,008,404</u>	<u>978,134</u>	<u>0</u>	<u>2,708,575</u>
<i>Net Change in Fund Balances</i>	<u>(136,720)</u>	<u>570,557</u>	<u>420,232</u>	<u>(1,493)</u>	<u>852,576</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,162,623</u>	<u>(1,708,033)</u>	<u>1,332,996</u>	<u>139,696</u>	<u>6,927,282</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,025,903</u>	<u>(\$1,137,476)</u>	<u>\$1,753,228</u>	<u>\$138,203</u>	<u>\$7,779,858</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$18,408	\$122,064	\$475,807
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	4,746	0	635,224
Accounts Receivable	11,787	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,226,152
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$34,941</u>	<u>\$122,064</u>	<u>\$3,337,183</u>
Liabilities			
Accounts Payable	\$6,147	\$59,708	\$44,790
Contracts Payable	0	17,856	6,460
Accrued Wages	8,181	20,925	83,666
Interfund Payable	0	0	0
Intergovernmental Payable	2,942	8,887	47,987
<i>Total Liabilities</i>	<u>17,270</u>	<u>107,376</u>	<u>182,903</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,874,966
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,874,966</u>
Fund Balances			
Nonspendable	4,746	0	635,224
Restricted	12,925	14,688	644,090
Committed	0	0	0
<i>Total Fund Balances</i>	<u>17,671</u>	<u>14,688</u>	<u>1,279,314</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$34,941</u>	<u>\$122,064</u>	<u>\$3,337,183</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$1,838,216	\$522,230	\$275,357	\$305,787	\$635,722
0	56,872	0	0	0
0	0	0	0	9,195
12,437	21,766	2,230	0	0
15,582	0	5,284	0	0
67,593	0	0	5,839	115,571
0	0	0	0	1,375,552
0	0	0	0	0
0	0	0	0	0
<u>\$1,933,828</u>	<u>\$600,868</u>	<u>\$282,871</u>	<u>\$311,626</u>	<u>\$2,136,040</u>
\$24,991	\$19,388	\$4,518	\$0	\$36,194
0	0	0	0	0
26,551	0	0	0	43,932
0	0	0	0	0
25,123	17,495	64	0	20,719
<u>76,665</u>	<u>36,883</u>	<u>4,582</u>	<u>0</u>	<u>100,845</u>
0	0	0	0	1,249,283
0	0	0	0	241,840
0	0	0	0	1,491,123
0	0	0	0	9,195
1,857,163	555,097	278,289	311,626	491,001
0	8,888	0	0	43,876
<u>1,857,163</u>	<u>563,985</u>	<u>278,289</u>	<u>311,626</u>	<u>544,072</u>
<u>\$1,933,828</u>	<u>\$600,868</u>	<u>\$282,871</u>	<u>\$311,626</u>	<u>\$2,136,040</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Assets			
Equity in Pooled Cash and Cash Equivalents	\$405,817	\$28,958	\$416,226
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	6,027	0	0
Accounts Receivable	0	0	11,388
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>\$411,844</u>	<u>\$28,958</u>	<u>\$427,614</u>
Liabilities			
Accounts Payable	\$7,590	\$0	\$7,900
Contracts Payable	0	0	0
Accrued Wages	38,181	0	3,566
Interfund Payable	14,569	0	11,878
Intergovernmental Payable	123,533	0	896
<i>Total Liabilities</i>	<u>183,873</u>	<u>0</u>	<u>24,240</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	6,027	0	0
Restricted	221,944	28,958	403,374
Committed	0	0	0
<i>Total Fund Balances</i>	<u>227,971</u>	<u>28,958</u>	<u>403,374</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$411,844</u>	<u>\$28,958</u>	<u>\$427,614</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$173,040	\$3,838	\$78,317	\$87,765	\$203,732
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	119	0	0	0
0	0	0	0	0
0	0	0	4,120	0
0	0	0	0	0
<u>\$173,040</u>	<u>\$3,957</u>	<u>\$78,317</u>	<u>\$91,885</u>	<u>\$203,732</u>
\$0	\$0	\$0	\$0	\$1,439
0	0	0	0	0
0	0	0	0	5,613
0	0	0	0	0
0	2,687	0	0	2,874
<u>0</u>	<u>2,687</u>	<u>0</u>	<u>0</u>	<u>9,926</u>
0	0	0	0	0
0	0	0	4,120	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,120</u>	<u>0</u>
0	0	0	0	0
0	1,270	78,317	87,765	193,806
173,040	0	0	0	0
<u>173,040</u>	<u>1,270</u>	<u>78,317</u>	<u>87,765</u>	<u>193,806</u>
<u>\$173,040</u>	<u>\$3,957</u>	<u>\$78,317</u>	<u>\$91,885</u>	<u>\$203,732</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Voting Equipment	Dog and Kennel Donation	Screening and Diversion
Assets			
Equity in Pooled Cash and Cash Equivalents	\$129,185	\$47,986	\$59,065
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	868
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>\$129,185</u>	<u>\$47,986</u>	<u>\$59,933</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</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	0	0	0
Restricted	129,185	47,986	0
Committed	0	0	59,933
<i>Total Fund Balances</i>	<u>129,185</u>	<u>47,986</u>	<u>59,933</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$129,185</u>	<u>\$47,986</u>	<u>\$59,933</u>

Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$166,273	\$388,443	\$12,748	\$6,394,984
0	0	0	56,872
0	0	0	655,192
0	0	0	60,476
0	0	0	20,866
279,308	562,234	0	3,256,816
0	0	0	1,375,552
0	0	0	4,120
20,457	0	0	20,457
<u>\$466,038</u>	<u>\$950,677</u>	<u>\$12,748</u>	<u>\$11,845,335</u>
\$2,845	\$22,100	\$0	\$237,610
0	0	0	24,316
0	0	0	230,615
0	20,866	0	47,313
9,538	0	0	262,745
<u>12,383</u>	<u>42,966</u>	<u>0</u>	<u>802,599</u>
0	0	0	1,249,283
239,553	407,071	0	2,767,550
<u>239,553</u>	<u>407,071</u>	<u>0</u>	<u>4,016,833</u>
0	0	0	655,192
214,102	500,640	12,748	6,084,974
0	0	0	285,737
<u>214,102</u>	<u>500,640</u>	<u>12,748</u>	<u>7,025,903</u>
<u>\$466,038</u>	<u>\$950,677</u>	<u>\$12,748</u>	<u>\$11,845,335</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	42,894	1,270,357	0
Licenses and Permits	312,039	0	0
Fines and Forfeitures	40,000	0	0
Intergovernmental	0	0	4,524,061
Special Assessments	0	0	0
Interest	0	0	761
Rentals	0	0	0
Contributions and Donations	24,167	0	0
Other	0	0	156
<i>Total Revenues</i>	<u>419,100</u>	<u>1,270,357</u>	<u>4,524,978</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,505,198	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,563,174
Health	345,131	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	120,227
<i>Total Expenditures</i>	<u>345,131</u>	<u>1,505,198</u>	<u>4,683,401</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>73,969</u>	<u>(234,841)</u>	<u>(158,423)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	159	3,324
Transfers In	0	0	18,000
Transfers Out	(107,781)	0	(65,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(107,781)</u>	<u>159</u>	<u>(43,676)</u>
<i>Net Change in Fund Balances</i>	(33,812)	(234,682)	(202,099)
<i>Fund Balances Beginning of Year</i>	<u>51,483</u>	<u>249,370</u>	<u>1,481,413</u>
<i>Fund Balances End of Year</i>	<u>\$17,671</u>	<u>\$14,688</u>	<u>\$1,279,314</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,307,375
1,443,354	661,241	198,366	92,271	535,622
0	105,904	0	0	0
0	71,489	0	0	0
895,729	27,047	0	0	200,026
0	0	0	0	0
0	17	0	0	0
0	0	0	0	28,025
0	40,000	0	0	0
661	55,111	53,939	0	16,534
<u>2,339,744</u>	<u>960,809</u>	<u>252,305</u>	<u>92,271</u>	<u>2,087,582</u>
0	0	0	0	0
2,934,803	0	0	56,560	0
0	741,164	264,932	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,248,103
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>2,934,803</u>	<u>741,164</u>	<u>264,932</u>	<u>56,560</u>	<u>2,248,103</u>
<u>(595,059)</u>	<u>219,645</u>	<u>(12,627)</u>	<u>35,711</u>	<u>(160,521)</u>
0	0	570	0	0
866,757	0	0	0	0
0	0	0	0	(18,094)
<u>866,757</u>	<u>0</u>	<u>570</u>	<u>0</u>	<u>(18,094)</u>
271,698	219,645	(12,057)	35,711	(178,615)
1,585,465	344,340	290,346	275,915	722,687
<u>\$1,857,163</u>	<u>\$563,985</u>	<u>\$278,289</u>	<u>\$311,626</u>	<u>\$544,072</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, 2015

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	419,894	0	439,705
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,424,813	0	98,840
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	48,437	0	64,749
<i>Total Revenues</i>	<u>1,893,144</u>	<u>0</u>	<u>603,294</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	616,420
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,994,422	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>1,994,422</u>	<u>0</u>	<u>616,420</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(101,278)</u>	<u>0</u>	<u>(13,126)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	(15,318)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(15,318)</u>
<i>Net Change in Fund Balances</i>	(101,278)	0	(28,444)
<i>Fund Balances Beginning of Year</i>	<u>329,249</u>	<u>28,958</u>	<u>431,818</u>
<i>Fund Balances End of Year</i>	<u>\$227,971</u>	<u>\$28,958</u>	<u>\$403,374</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	13,363	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	247,081
0	0	0	706	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
120	0	5,520	0	0
<u>120</u>	<u>13,363</u>	<u>5,520</u>	<u>706</u>	<u>247,081</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	242,787
0	12,185	0	1,000	0
0	0	0	0	0
0	0	2,363	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>0</u>	<u>12,185</u>	<u>2,363</u>	<u>1,000</u>	<u>242,787</u>
<u>120</u>	<u>1,178</u>	<u>3,157</u>	<u>(294)</u>	<u>4,294</u>
0	0	0	0	0
24,026	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>24,026</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24,146	1,178	3,157	(294)	4,294
<u>148,894</u>	<u>92</u>	<u>75,160</u>	<u>88,059</u>	<u>189,512</u>
<u>\$173,040</u>	<u>\$1,270</u>	<u>\$78,317</u>	<u>\$87,765</u>	<u>\$193,806</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, 2015

	Voting Equipment	Dog and Kennel Donation	Screening and Diversion
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	194,621	0	11,372
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>194,621</u>	<u>0</u>	<u>11,372</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	153,603	30,000	1,318
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>153,603</u>	<u>30,000</u>	<u>1,318</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>41,018</u>	<u>(30,000)</u>	<u>10,054</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	41,018	(30,000)	10,054
<i>Fund Balances Beginning of Year</i>	<u>88,167</u>	<u>77,986</u>	<u>49,879</u>
<i>Fund Balances End of Year</i>	<u>\$129,185</u>	<u>\$47,986</u>	<u>\$59,933</u>

Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,307,375
0	0	0	5,323,060
0	0	0	417,943
0	0	0	111,489
419,062	1,331,996	9,252	9,177,907
0	0	0	706
50	0	0	828
0	0	0	28,025
0	0	0	64,167
0	0	0	245,227
<u>419,112</u>	<u>1,331,996</u>	<u>9,252</u>	<u>16,676,727</u>
114,551	9,540	0	2,430,630
55,723	1,260,406	0	4,307,492
54,211	0	0	1,303,094
0	0	0	4,576,359
0	0	0	345,131
0	0	29,973	4,274,861
0	0	0	0
177,690	0	0	177,690
<u>0</u>	<u>0</u>	<u>0</u>	<u>120,227</u>
<u>402,175</u>	<u>1,269,946</u>	<u>29,973</u>	<u>17,535,484</u>
<u>16,937</u>	<u>62,050</u>	<u>(20,721)</u>	<u>(858,757)</u>
0	0	0	4,053
30,302	0	0	939,085
(14,908)	0	0	(221,101)
<u>15,394</u>	<u>0</u>	<u>0</u>	<u>722,037</u>
32,331	62,050	(20,721)	(136,720)
181,771	438,590	33,469	7,162,623
<u>\$214,102</u>	<u>\$500,640</u>	<u>\$12,748</u>	<u>\$7,025,903</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	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	\$156,169	\$453,436	\$0	\$609,605
Special Assessments Receivable	1,648,739	0	131,194	1,779,933
<i>Total Assets</i>	<u>\$1,804,908</u>	<u>\$453,436</u>	<u>\$131,194</u>	<u>\$2,389,538</u>
Liabilities				
Accounts Payable	\$0	\$1,328	\$0	\$1,328
Interfund Payable	0	861,000	0	861,000
Accrued Interest Payable	0	16,340	0	16,340
Notes Payable	0	868,413	0	868,413
<i>Total Liabilities</i>	<u>0</u>	<u>1,747,081</u>	<u>0</u>	<u>1,747,081</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,648,739	0	131,194	1,779,933
Fund Balances				
Restricted	156,169	0	0	156,169
Unassigned (<i>Deficit</i>)	0	(1,293,645)	0	(1,293,645)
<i>Total Fund Balances (Deficit)</i>	<u>156,169</u>	<u>(1,293,645)</u>	<u>0</u>	<u>(1,137,476)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,804,908</u>	<u>\$453,436</u>	<u>\$131,194</u>	<u>\$2,389,538</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$0	\$1,358,465	\$0	\$1,358,465
Charges for Services	0	468,761	0	468,761
Intergovernmental	0	265,833	0	265,833
Special Assessments	853,798	0	31,971	885,769
Rentals	0	141,017	0	141,017
<i>Total Revenues</i>	<u>853,798</u>	<u>2,234,076</u>	<u>31,971</u>	<u>3,119,845</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	186,351	0	186,351
Debt Service:				
Principal Retirement	820,000	1,425,000	32,912	2,277,912
Interest and Fiscal Charges	60,250	878,573	10,445	949,268
Bond Issuance Costs	0	144,161	0	144,161
<i>Total Expenditures</i>	<u>880,250</u>	<u>2,634,085</u>	<u>43,357</u>	<u>3,557,692</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,452)</u>	<u>(400,009)</u>	<u>(11,386)</u>	<u>(437,847)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	6,330,000	0	6,330,000
Premium on General Obligation Bonds	0	327,420	0	327,420
Payment to Refunded Bond Escrow Agent	0	(6,513,259)	0	(6,513,259)
Transfers In	34,002	818,855	11,386	864,243
<i>Total Other Financing Sources (Uses)</i>	<u>34,002</u>	<u>963,016</u>	<u>11,386</u>	<u>1,008,404</u>
<i>Net Change in Fund Balances</i>	7,550	563,007	0	570,557
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>148,619</u>	<u>(1,856,652)</u>	<u>0</u>	<u>(1,708,033)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$156,169</u>	<u>(\$1,293,645)</u>	<u>\$0</u>	<u>(\$1,137,476)</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$29	\$1,172,156	\$831,326
<i>Total Assets</i>	<u>\$29</u>	<u>\$1,172,156</u>	<u>\$831,326</u>
Liabilities			
Accounts Payable	\$0	\$0	\$7,520
Contracts Payable	0	0	6,236
Intergovernmental Payable	0	0	0
Accrued Interest Payable	0	14,750	0
Notes Payable	0	1,188,571	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,203,321</u>	<u>13,756</u>
Fund Balances			
Restricted	29	0	817,570
Committed	0	0	0
Assigned	0	0	0
Unassigned (<i>Deficit</i>)	0	(31,165)	0
<i>Total Fund Balances (Deficit)</i>	<u>29</u>	<u>(31,165)</u>	<u>817,570</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29</u>	<u>\$1,172,156</u>	<u>\$831,326</u>

<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>	<u>Mental Health Housing</u>
<u>\$69,262</u>	<u>\$9,285</u>	<u>\$113,498</u>	<u>\$13,203</u>	<u>\$1,206,349</u>
<u>\$69,262</u>	<u>\$9,285</u>	<u>\$113,498</u>	<u>\$13,203</u>	<u>\$1,206,349</u>
\$0	\$0	\$0	\$0	\$3,542
0	0	0	0	0
0	0	16,064	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>16,064</u>	<u>0</u>	<u>3,542</u>
0	9,285	97,434	0	1,202,807
0	0	0	13,203	0
69,262	0	0	0	0
0	0	0	0	0
<u>69,262</u>	<u>9,285</u>	<u>97,434</u>	<u>13,203</u>	<u>1,202,807</u>
<u>\$69,262</u>	<u>\$9,285</u>	<u>\$113,498</u>	<u>\$13,203</u>	<u>\$1,206,349</u>

(Continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2015

	Munis System	Engineer	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,415,108
<i>Total Assets</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,415,108</u>
Liabilities			
Accounts Payable	\$1,753	\$0	\$12,815
Contracts Payable	0	0	6,236
Intergovernmental Payable	0	0	16,064
Accrued Interest Payable	0	3,444	18,194
Notes Payable	0	420,000	1,608,571
<i>Total Liabilities</i>	<u>1,753</u>	<u>423,444</u>	<u>1,661,880</u>
Fund Balances			
Restricted	0	0	2,127,125
Committed	0	0	13,203
Assigned	0	0	69,262
Unassigned (Deficit)	(1,753)	(423,444)	(456,362)
<i>Total Fund Balances (Deficit)</i>	<u>(1,753)</u>	<u>(423,444)</u>	<u>1,753,228</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,415,108</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	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	107,326	206,479
Debt Service:			
Principal Retirement	0	195,000	0
Interest and Fiscal Charges	0	21,726	0
<i>Total Expenditures</i>	<u>0</u>	<u>324,052</u>	<u>206,479</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(324,052)</u>	<u>(206,479)</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	0	265,000	0
Transfers In	0	28,015	600,000
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>293,015</u>	<u>600,000</u>
<i>Net Change in Fund Balances</i>	0	(31,037)	393,521
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29</u>	<u>(128)</u>	<u>424,049</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29</u>	<u>(\$31,165)</u>	<u>\$817,570</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, 2015

	Capital Equipment Purchases	Issue II	Geographic Information System
Revenues			
Charges for Services	\$16,560	\$0	\$0
Intergovernmental	0	1,398,139	119,552
Rentals	0	0	0
<i>Total Revenues</i>	<u>16,560</u>	<u>1,398,139</u>	<u>119,552</u>
Expenditures			
Capital Outlay	0	1,390,437	126,101
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,390,437</u>	<u>126,101</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,560</u>	<u>7,702</u>	<u>(6,549)</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	0	0	0
Transfers In	0	0	0
Transfers Out	0	(18,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(18,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	16,560	(10,298)	(6,549)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>52,702</u>	<u>19,583</u>	<u>103,983</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$69,262</u></u>	<u><u>\$9,285</u></u>	<u><u>\$97,434</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Child Support Enforcement Agency	Munis System	Engineer	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$16,560
0	0	0	0	0	1,517,691
0	0	77,034	0	75,523	152,557
0	0	77,034	0	75,523	1,686,808
0	7,603	0	1,753	0	1,839,699
0	0	136,807	0	0	331,807
0	0	43,346	0	8,132	73,204
0	7,603	180,153	1,753	8,132	2,244,710
0	(7,603)	(103,119)	(1,753)	67,391	(557,902)
0	0	0	0	0	265,000
0	0	103,119	0	0	731,134
0	0	0	0	0	(18,000)
0	0	103,119	0	0	978,134
0	(7,603)	0	(1,753)	67,391	420,232
13,203	1,210,410	0	0	(490,835)	1,332,996
<u>\$13,203</u>	<u>\$1,202,807</u>	<u>\$0</u>	<u>(\$1,753)</u>	<u>(\$423,444)</u>	<u>\$1,753,228</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, 2015

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$764,845	\$35,150	\$799,995
Accounts Receivable	365,589	0	365,589
<i>Total Assets</i>	1,130,434	35,150	1,165,584
Liabilities			
Current Liabilities:			
Accounts Payable	0	27,768	27,768
Intergovernmental Payable	1,426	0	1,426
Claims Payable	965,715	0	965,715
<i>Total Liabilities</i>	967,141	27,768	994,909
Net Position			
Unrestricted	\$163,293	\$7,382	\$170,675

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$9,826,754	\$578,977	\$10,405,731
Operating Expenses			
Personal Services	52,969	0	52,969
Contractual Services	137,535	595,824	733,359
Claims	10,270,511	0	10,270,511
Other	1,426	0	1,426
<i>Total Operating Expenses</i>	10,462,441	595,824	11,058,265
<i>Change in Net Position</i>	(635,687)	(16,847)	(652,534)
<i>Net Position (Deficit) Beginning of Year</i>	798,980	24,229	823,209
<i>Net Position End of Year</i>	\$163,293	\$7,382	\$170,675

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$9,869,875	\$578,977	\$10,448,852
Cash Payments to Suppliers	(144,523)	(570,657)	(715,180)
Cash Payments to Employees	(52,969)	0	(52,969)
Cash Payments for Claims	(10,142,502)	0	(10,142,502)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(470,119)	8,320	(461,799)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,234,964	26,830	1,261,794
<i>Cash and Cash Equivalents End of Year</i>	\$764,845	\$35,150	\$799,995
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$635,687)	(\$16,847)	(\$652,534)
Decrease in Accounts Receivables:	43,121	0	43,121
Increase (Decrease) in Liabilities:			
Accounts Payable	0	25,167	25,167
Intergovernmental Payable	(5,562)	0	(5,562)
Claims Payable	128,009	0	128,009
<i>Total Adjustments</i>	165,568	25,167	190,735
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$470,119)	\$8,320	(\$461,799)

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.

Children's Services Trust Fund - To account for and report money held by Children's Services for the children in the custody of the County. This fund is maintained by Children's Services; therefore, the County Commissioners did not budget for the activity within this fund.

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 Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2015

	<u>County Home Resident Trust</u>
Assets	
Cash and Cash Equivalents in Segregated Accounts	<u>\$40,864</u>
Net Position	
Held in Trust for County Home	<u>40,864</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2015

	County Home Resident Trust	Children's Services Trust	Totals
Additions			
Contributions:			
Private Donations	\$399,474	\$0	\$399,474
Investment Earnings	13	0	13
<i>Total Additions</i>	399,487	0	399,487
Deductions			
Benefits	406,000	214	406,214
<i>Change in Net Position</i>	(6,513)	(214)	(6,727)
<i>Net Position Beginning of Year</i>	47,377	214	47,591
<i>Net Position End of Year</i>	\$40,864	\$0	\$40,864

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$22,145)	\$25,883,799	\$25,831,714	\$29,940
Intergovernmental Receivable	1,293,720	1,304,202	1,293,720	1,304,202
Permissive Sales Taxes Receivable	5,591,072	6,805,069	5,591,072	6,805,069
Property Taxes Receivable	24,942	26,263	24,942	26,263
Special Assessments Receivable	1,868,651	1,784,694	1,868,651	1,784,694
<i>Total Assets</i>	<u>\$8,756,240</u>	<u>\$35,804,027</u>	<u>\$34,610,099</u>	<u>\$9,950,168</u>
Liabilities				
Undistributed Assets	<u>\$8,756,240</u>	<u>\$35,804,027</u>	<u>\$34,610,099</u>	<u>\$9,950,168</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,935	\$107,715	\$107,999	\$5,651
Liabilities				
Undistributed Assets	<u>\$5,935</u>	<u>\$107,715</u>	<u>\$107,999</u>	<u>\$5,651</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,998,452	\$114,082,957	\$113,806,785	\$4,274,624
Property Taxes Receivable	110,305,698	109,298,297	110,305,698	109,298,297
<i>Total Assets</i>	<u>\$114,304,150</u>	<u>\$223,381,254</u>	<u>\$224,112,483</u>	<u>\$113,572,921</u>
Liabilities				
Undistributed Assets	<u>\$114,304,150</u>	<u>\$223,381,254</u>	<u>\$224,112,483</u>	<u>\$113,572,921</u>
Undivided Personal Tax				
Assets				
Property Taxes Receivable	\$528,641	\$533,219	\$528,641	\$533,219
Liabilities				
Undistributed Assets	<u>\$528,641</u>	<u>\$533,219</u>	<u>\$528,641</u>	<u>\$533,219</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,908,675	\$7,908,675	\$0
Intergovernmental Receivable	2,909,573	3,147,128	2,909,573	3,147,128
<i>Total Assets</i>	<u>\$2,909,573</u>	<u>\$11,055,803</u>	<u>\$10,818,248</u>	<u>\$3,147,128</u>
Liabilities				
Undistributed Assets	<u>\$2,909,573</u>	<u>\$11,055,803</u>	<u>\$10,818,248</u>	<u>\$3,147,128</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,199,882	\$6,893,005	\$7,297,297	\$2,795,590
Property Taxes Receivable	2,417,129	2,262,638	2,417,129	2,262,638
<i>Total Assets</i>	<u>\$5,617,011</u>	<u>\$9,155,643</u>	<u>\$9,714,426</u>	<u>\$5,058,228</u>
Liabilities				
Undistributed Assets	<u>\$5,617,011</u>	<u>\$9,155,643</u>	<u>\$9,714,426</u>	<u>\$5,058,228</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$824,654</u>	<u>\$4,301,647</u>	<u>\$4,307,691</u>	<u>\$818,610</u>
Liabilities				
Intergovernmental Payable	\$95,679	\$1,502,448	\$1,537,744	\$60,383
Undistributed Assets	578,741	37,446	36,195	579,992
Deposits Held and Due to Others	150,234	2,761,753	2,733,752	178,235
<i>Total Liabilities</i>	<u>\$824,654</u>	<u>\$4,301,647</u>	<u>\$4,307,691</u>	<u>\$818,610</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,024,240	\$11,205,479	\$11,305,307	\$3,924,412
Cash and Cash Equivalents in Segregated Accounts	646,911	3,407,069	4,228,849	(174,869)
<i>Total Assets</i>	<u>\$4,671,151</u>	<u>\$14,612,548</u>	<u>\$15,534,156</u>	<u>\$3,749,543</u>
Liabilities				
Undistributed Assets	<u>\$4,671,151</u>	<u>\$14,612,548</u>	<u>\$15,534,156</u>	<u>\$3,749,543</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,206,364	\$166,081,630	\$166,257,777	\$11,030,217
Cash and Cash Equivalents in Segregated Accounts	1,471,565	7,708,716	8,536,540	643,741
Intergovernmental Receivable	4,203,293	4,451,330	4,203,293	4,451,330
Permissive Sales Tax Receivable	5,591,072	6,805,069	5,591,072	6,805,069
Property Taxes Receivable	113,276,410	112,120,417	113,276,410	112,120,417
Special Assessments Receivable	1,868,651	1,784,694	1,868,651	1,784,694
<i>Total Assets</i>	<u>\$137,617,355</u>	<u>\$298,951,856</u>	<u>\$299,733,743</u>	<u>\$136,835,468</u>
Liabilities				
Intergovernmental Payable	\$95,679	\$1,502,448	\$1,537,744	\$60,383
Undistributed Assets	137,371,442	294,687,655	295,462,247	136,596,850
Deposits Held and Due to Others	150,234	2,761,753	2,733,752	178,235
<i>Total Liabilities</i>	<u>\$137,617,355</u>	<u>\$298,951,856</u>	<u>\$299,733,743</u>	<u>\$136,835,468</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,216,000	\$2,211,580	\$2,435,065	\$223,485
Sales Taxes	16,450,000	20,553,040	20,456,997	(96,043)
Charges for Services	4,050,358	5,822,733	5,507,546	(315,187)
Licenses and Permits	385,000	385,000	494,489	109,489
Fines and Forfeitures	100,500	100,500	265,299	164,799
Intergovernmental	3,541,814	3,986,148	3,897,964	(88,184)
Interest	251,400	251,400	492,659	241,259
Rentals	105,034	101,331	91,410	(9,921)
Contributions and Donations	0	0	50,000	50,000
Other	131,300	271,336	235,326	(36,010)
<i>Total Revenues</i>	<i>27,231,406</i>	<i>33,683,068</i>	<i>33,926,755</i>	<i>243,687</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	78,329	314,812	314,336	476
Materials and Supplies	500	2,403	2,403	0
Contractual Services	69,818	128,570	89,359	39,211
Capital Outlay	300	901	901	0
Other	3,125	59,599	59,518	81
<i>Total Commissioners</i>	<i>152,072</i>	<i>506,285</i>	<i>466,517</i>	<i>39,768</i>
Auditor:				
Personal Services	83,482	394,578	394,578	0
Materials and Supplies	1,200	5,341	5,341	0
Contractual Services	2,875	9,743	9,671	72
Capital Outlay	375	162	162	0
Other	125	75	75	0
<i>Total Auditor</i>	<i>88,057</i>	<i>409,899</i>	<i>409,827</i>	<i>72</i>
Treasurer:				
Personal Services	47,505	187,126	187,126	0
Materials and Supplies	23,200	23,570	23,570	0
Contractual Services	1,103	2,234	2,234	0
Capital Outlay	700	858	858	0
Other	23	0	0	0
<i>Total Treasurer</i>	<i>\$72,531</i>	<i>\$213,788</i>	<i>\$213,788</i>	<i>\$0</i>

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney:				
Personal Services	\$182,107	\$1,116,868	\$1,102,561	\$14,307
Materials and Supplies	1,108	4,622	4,622	0
Contractual Services	9,399	30,072	29,550	522
Capital Outlay	3,863	76,076	75,986	90
Other	17,038	78,318	78,317	1
Total Prosecuting Attorney	213,515	1,305,956	1,291,036	14,920
Bureau of Inspection:				
Contractual Services	18,000	80,417	76,695	3,722
Data Processing Board:				
Personal Services	40,461	130,606	130,606	0
Materials and Supplies	100	455	455	0
Contractual Services	95,850	239,568	239,568	0
Capital Outlay	2,250	10,490	10,490	0
Total Data Processing Board	138,661	381,119	381,119	0
Board of Elections:				
Personal Services	132,956	417,807	417,357	450
Materials and Supplies	6,500	15,301	15,301	0
Contractual Services	33,500	122,977	122,977	0
Capital Outlay	3,750	37,100	37,096	4
Total Board of Elections	176,706	593,185	592,731	454
Building and Grounds:				
Personal Services	84,453	308,583	308,583	0
Materials and Supplies	22,000	83,379	82,438	941
Contractual Services	390,050	1,013,929	1,015,034	(1,105)
Capital Outlay	8,750	36,500	36,330	170
Other	175	700	340	360
Total Building and Grounds	505,428	1,443,091	1,442,725	366
Recorder:				
Personal Services	56,463	223,059	223,059	0
Materials and Supplies	4,450	6,073	5,578	495
Contractual Services	86,083	85,484	80,558	4,926
Capital Outlay	3,960	5,339	2,675	2,664
Other	4,091	4,000	2,289	1,711
Total Recorder	\$155,047	\$323,955	\$314,159	\$9,796

(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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Central Purchasing:				
Personal Services	\$21,309	\$62,177	\$61,903	\$274
Materials and Supplies	200,925	385,904	382,570	3,334
Contractual Services	809	3,392	1,406	1,986
Capital Outlay	288	1,700	1,700	0
Other	148	490	187	303
Total Central Purchasing	<u>223,479</u>	<u>453,663</u>	<u>447,766</u>	<u>5,897</u>
Risk Management:				
Personal Services	10,941	35,649	42,955	(7,306)
Materials and Supplies	125	10,500	10,189	311
Contractual Services	28,100	407,195	406,444	751
Total Risk Management	<u>39,166</u>	<u>453,344</u>	<u>459,588</u>	<u>(6,244)</u>
Insurance, Pensions and Taxes:				
Contractual Services	1,175,631	5,638,707	5,636,659	2,048
Total General Government - Legislative and Executive	<u>2,958,293</u>	<u>11,803,409</u>	<u>11,732,610</u>	<u>70,799</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	24,000	17,061	17,061	0
Common Pleas Court:				
Personal Services	41,949	180,326	179,800	526
Materials and Supplies	240	909	898	11
Contractual Services	13,326	57,180	57,180	0
Capital Outlay	500	370	370	0
Other	300	1,134	1,134	0
Total Common Pleas Court	<u>56,315</u>	<u>239,919</u>	<u>239,382</u>	<u>537</u>
Jury Commission:				
Personal Services	125	0	0	0
Materials and Supplies	325	1,275	1,275	0
Contractual Services	100	400	385	15
Total Jury Commission	<u>\$550</u>	<u>\$1,675</u>	<u>\$1,660</u>	<u>\$15</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court Information Technology:				
Personal Services	\$20,960	\$83,587	\$83,587	\$0
Materials and Supplies	250	100	100	0
Contractual Services	15,075	70,508	70,508	0
Capital Outlay	2,500	24,074	24,074	0
Other	63	0	0	0
Total Court Information Technology	38,848	178,269	178,269	0
Probate Court:				
Personal Services	66,438	301,962	301,915	47
Materials and Supplies	1,242	6,501	6,501	0
Contractual Services	3,875	15,050	15,050	0
Capital Outlay	500	905	905	0
Other	300	1,150	1,119	31
Total Probate Court	72,355	325,568	325,490	78
Clerk of Courts:				
Personal Services	718,759	1,249,270	1,217,012	32,258
Materials and Supplies	7,213	8,066	7,917	149
Contractual Services	39,805	86,802	82,386	4,416
Capital Outlay	30,240	15,870	14,593	1,277
Other	5,500	5,500	2,582	2,918
Total Clerk of Courts	801,517	1,365,508	1,324,490	41,018
Municipal Court:				
Personal Services	354,055	364,879	364,879	0
Contractual Services	14,863	55,241	55,241	0
Total Municipal Court	368,918	420,120	420,120	0
Juvenile Court:				
Personal Services	26,421	1,427,620	1,430,378	(2,758)
Materials and Supplies	2,125	12,440	12,436	4
Contractual Services	28,791	116,181	116,173	8
Capital Outlay	8,250	46,433	46,433	0
Other	75	378	378	0
Total Juvenile Court	\$65,662	\$1,603,052	\$1,605,798	(\$2,746)

(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, 2015

	<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	\$68,246	\$285,306	\$285,306	\$0
Materials and Supplies	178	87	87	0
Contractual Services	16,244	61,879	60,371	1,508
Capital Outlay	250	24	24	0
Other	75	227	227	0
Total Joint Court	<u>84,993</u>	<u>347,523</u>	<u>346,015</u>	<u>1,508</u>
Criminal Court Services:				
Personal Services	114,326	460,480	436,020	24,460
Materials and Supplies	75	907	907	0
Contractual Services	5,646	20,326	19,062	1,264
Capital Outlay	0	3,369	3,369	0
Total Criminal Court Services	<u>120,047</u>	<u>485,082</u>	<u>459,358</u>	<u>25,724</u>
Domestic Relations:				
Personal Services	102,650	326,770	326,770	0
Materials and Supplies	1,000	3,920	3,920	0
Contractual Services	875	2,855	2,855	0
Capital Outlay	175	717	717	0
Other	125	5	5	0
Total Domestic Relations	<u>104,825</u>	<u>334,267</u>	<u>334,267</u>	<u>0</u>
Total General Government - Judicial	<u>1,738,030</u>	<u>5,318,044</u>	<u>5,251,910</u>	<u>66,134</u>
Public Safety:				
Juvenile Detention Center:				
Personal Services	251,216	959,780	959,681	99
Materials and Supplies	10,875	36,997	36,947	50
Contractual Services	33,097	134,021	133,960	61
Capital Outlay	375	5,914	5,913	1
Total Juvenile Detention Center	<u>295,563</u>	<u>1,136,712</u>	<u>1,136,501</u>	<u>211</u>
Disaster Services:				
Personal Services	142,138	579,644	578,273	1,371
Materials and Supplies	376	3,210	2,705	505
Contractual Services	23,740	87,013	85,414	1,599
Capital Outlay	26,384	62,505	61,938	567
Total Disaster Services	<u>\$192,638</u>	<u>\$732,372</u>	<u>\$728,330</u>	<u>\$4,042</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner:				
Personal Services	\$38,747	\$158,831	\$158,750	\$81
Materials and Supplies	1,000	793	793	0
Contractual Services	36,575	181,948	181,754	194
Capital Outlay	500	0	0	0
Total Coroner	76,822	341,572	341,297	275
Sheriff:				
Personal Services	1,836,959	7,493,896	7,490,751	3,145
Materials and Supplies	131,076	345,536	316,527	29,009
Contractual Services	362,397	1,328,986	1,294,733	34,253
Capital Outlay	115,850	382,976	391,090	(8,114)
Other	10,000	11,600	10,346	1,254
Total Sheriff	2,456,282	9,562,994	9,503,447	59,547
Total Public Safety	3,021,305	11,773,650	11,709,575	64,075
Public Works:				
Highway Engineer:				
Personal Services	27,625	116,203	116,081	122
Materials and Supplies	500	500	488	12
Contractual Services	375	500	95	405
Capital Outlay	250	6,000	0	6,000
Total Highway Engineer	28,750	123,203	116,664	6,539
Building Department Regulations:				
Personal Services	73,631	285,383	285,058	325
Materials and Supplies	299	1,585	945	640
Contractual Services	3,225	9,037	8,271	766
Other	26	100	60	40
Total Building Department Regulations	77,181	296,105	294,334	1,771
Total Public Works	\$105,931	\$419,308	\$410,998	\$8,310

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health:				
Agriculture:				
Personal Services	\$0	\$1,171	\$1,171	\$0
Other Health:				
Contractual Services	\$2,241	\$2,097	\$2,097	\$0
Ditch Maintenance:				
Personal Services	31,000	122,586	117,999	4,587
Materials and Supplies	2,500	5,000	4,313	687
Capital Outlay	1,250	0	0	0
Total Ditch Maintenance	34,750	127,586	122,312	5,274
Total Health	36,991	130,854	125,580	5,274
Human Services:				
Soldiers Relief:				
Materials and Supplies	1,125	4,237	4,237	0
Contractual Services	4,000	21,000	21,000	0
Total Soldiers Relief	5,125	25,237	25,237	0
Veteran Services:				
Personal Services	98,409	405,412	405,411	1
Materials and Supplies	200	1,000	1,000	0
Contractual Services	2,413	10,660	10,660	0
Capital Outlay	3,813	15,250	15,250	0
Other	78,750	163,524	163,524	0
Total Veteran Services	183,585	595,846	595,845	1
Total Human Services	188,710	621,083	621,082	1
Conservation and Recreation:				
Parks:				
Personal Services	24,331	135,926	135,787	139
Materials and Supplies	1,173	7,190	7,178	12
Contractual Services	2,315	8,124	8,118	6
Capital Outlay	13,625	100,565	100,563	2
Total Conservation and Recreation	\$41,444	\$251,805	\$251,646	\$159

(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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental	<u>\$650,920</u>	<u>\$1,539,988</u>	<u>\$1,532,087</u>	<u>\$7,901</u>
<i>Total Expenditures</i>	<u>8,741,624</u>	<u>31,858,141</u>	<u>31,635,488</u>	<u>222,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,489,782</u>	<u>1,824,927</u>	<u>2,291,267</u>	<u>466,340</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	2,000	2,000	6,138	4,138
Transfers In	0	278,142	15,318	(262,824)
Transfers Out	<u>0</u>	<u>(2,862,766)</u>	<u>(1,601,677)</u>	<u>1,261,089</u>
<i>Total Other Financing Sources (Uses)</i>	<u>2,000</u>	<u>(2,582,624)</u>	<u>(1,580,221)</u>	<u>1,002,403</u>
<i>Net Change in Fund Balance</i>	18,491,782	(757,697)	711,046	1,468,743
<i>Fund Balance Beginning of Year</i>	1,108,562	1,108,562	1,108,562	0
Prior Year Encumbrances Appropriated	<u>465,298</u>	<u>465,298</u>	<u>465,298</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$20,065,642</u>	<u>\$816,163</u>	<u>\$2,284,906</u>	<u>\$1,468,743</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,973,740	\$1,973,740	\$1,826,315	(\$147,425)
Charges for Services	90,000	90,000	88,723	(1,277)
Intergovernmental	3,750,000	3,750,000	3,002,122	(747,878)
Other	180,000	180,000	148,782	(31,218)
<i>Total Revenues</i>	<u>5,993,740</u>	<u>5,993,740</u>	<u>5,065,942</u>	<u>(927,798)</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	598,163	598,163	573,408	24,755
Materials and Supplies	4,000	4,000	2,818	1,182
Contractual Services	5,239,700	5,316,253	4,194,419	1,121,834
Capital Outlay	41,500	41,500	5,889	35,611
Other	1,500	1,500	924	576
<i>Total Expenditures</i>	<u>5,884,863</u>	<u>5,961,416</u>	<u>4,777,458</u>	<u>1,183,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	108,877	32,324	288,484	256,160
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	158	158
<i>Net Change in Fund Balance</i>	108,877	32,324	288,642	256,318
<i>Fund Balance Beginning of Year</i>	4,725,478	4,725,478	4,725,478	0
Prior Year Encumbrances Appropriated	247	247	247	0
<i>Fund Balance End of Year</i>	<u>\$4,834,602</u>	<u>\$4,758,049</u>	<u>\$5,014,367</u>	<u>\$256,318</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,666,462	\$7,666,462	\$7,742,689	\$76,227
Charges for Services	1,304,740	1,306,096	1,545,507	239,411
Intergovernmental	13,044,751	13,142,395	12,192,744	(949,651)
Interest	1,500	1,500	1,144	(356)
Contributions and Donations	10,800	10,800	6,863	(3,937)
<i>Total Revenues</i>	<u>22,028,253</u>	<u>22,127,253</u>	<u>21,488,947</u>	<u>(638,306)</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	17,639,925	17,770,205	16,160,971	1,609,234
Materials and Supplies	346,360	1,024,218	885,172	139,046
Contractual Services	6,588,975	6,676,691	5,890,240	786,451
Capital Outlay	458,393	384,229	315,872	68,357
Other	231,713	37,872	7,573	30,299
<i>Total Expenditures</i>	<u>25,265,366</u>	<u>25,893,215</u>	<u>23,259,828</u>	<u>2,633,387</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,237,113)	(3,765,962)	(1,770,881)	1,995,081
Other Financing Sources (Uses)				
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(3,837,113)	(4,365,962)	(2,370,881)	1,995,081
<i>Fund Balance Beginning of Year</i>	26,747,121	26,747,121	26,747,121	0
Prior Year Encumbrances Appropriated	528,849	528,849	528,849	0
<i>Fund Balance End of Year</i>	<u>\$23,438,857</u>	<u>\$22,910,008</u>	<u>\$24,905,089</u>	<u>\$1,995,081</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$9,169,767</u>	<u>\$9,613,767</u>	<u>\$8,450,920</u>	<u>(\$1,162,847)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,699,201	4,692,554	4,432,808	259,746
Materials and Supplies	212,994	201,144	173,001	28,143
Contractual Services	4,211,511	4,629,042	3,877,438	751,604
Capital Outlay	<u>46,561</u>	<u>46,561</u>	<u>3,925</u>	<u>42,636</u>
<i>Total Expenditures</i>	<u>9,170,267</u>	<u>9,569,301</u>	<u>8,487,172</u>	<u>1,082,129</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(500)</u>	<u>44,466</u>	<u>(36,252)</u>	<u>(80,718)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	500	500	7	(493)
Transfers Out	<u>0</u>	<u>(44,966)</u>	<u>0</u>	<u>44,966</u>
<i>Total Other Financing Sources (Uses)</i>	<u>500</u>	<u>(44,466)</u>	<u>7</u>	<u>44,473</u>
<i>Net Change in Fund Balance</i>	0	0	(36,245)	(36,245)
<i>Fund Balance Beginning of Year</i>	<u>1,009,624</u>	<u>1,009,624</u>	<u>1,009,624</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,009,624</u></u>	<u><u>\$1,009,624</u></u>	<u><u>\$973,379</u></u>	<u><u>(\$36,245)</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,371,000	\$3,371,000	\$3,423,828	\$52,828
Intergovernmental	6,416,753	6,416,753	6,586,369	169,616
Other	40,000	40,000	198,751	158,751
<i>Total Revenues</i>	<u>9,827,753</u>	<u>9,827,753</u>	<u>10,208,948</u>	<u>381,195</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	7,106,788	7,108,268	6,725,770	382,498
Materials and Supplies	126,500	131,500	108,638	22,862
Contractual Services	2,607,465	3,059,985	2,537,611	522,374
Capital Outlay	78,153	78,153	52,193	25,960
Other	262,000	272,000	60,283	211,717
<i>Total Expenditures</i>	<u>10,180,906</u>	<u>10,649,906</u>	<u>9,484,495</u>	<u>1,165,411</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(353,153)	(822,153)	724,453	1,546,606
Other Financing Sources (Uses)				
Sale of Capital Assets	5,000	5,000	4,518	(482)
<i>Net Change in Fund Balance</i>	(348,153)	(817,153)	728,971	1,546,124
<i>Fund Balance Beginning of Year</i>	<u>5,687,195</u>	<u>5,687,195</u>	<u>5,687,195</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,339,042</u></u>	<u><u>\$4,870,042</u></u>	<u><u>\$6,416,166</u></u>	<u><u>\$1,546,124</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$2,000	\$0
Intergovernmental	1,400,000	1,486,194	86,194
<i>Total Revenues</i>	1,402,000	1,488,194	86,194
Expenditures			
Capital Outlay	2,125,000	1,567,312	557,688
<i>Excess of Revenues Over (Under) Expenditures</i>	(723,000)	(79,118)	643,882
Other Financing Sources (Uses)			
Transfers Out	(75,000)	(75,000)	0
<i>Net Change in Fund Balance</i>	(798,000)	(154,118)	643,882
<i>Fund Balance Beginning of Year</i>	924,939	924,939	0
<i>Fund Balance End of Year</i>	\$126,939	\$770,821	\$643,882

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,100,000	\$2,128,409	\$28,409
Fines and Forfeitures	270,000	360,058	90,058
Other	0	5,350	5,350
General Obligation Bonds Issued	2,501,633	2,425,000	(76,633)
Bond Anticipation Notes Issued	3,432,000	3,432,000	0
<i>Total Revenues</i>	<u>8,303,633</u>	<u>8,350,817</u>	<u>47,184</u>
Expenses			
Personal Services	301,015	584,618	(283,603)
Materials and Supplies	28,000	24,300	3,700
Contractual Services	3,068,685	1,455,327	1,613,358
Capital Outlay	65,000	54,161	10,839
Other	1,000	958	42
Debt Service:			
Principal Retirement	6,342,301	6,295,247	47,054
Interest and Fiscal Charges	172,854	132,283	40,571
<i>Total Expenses</i>	<u>9,978,855</u>	<u>8,546,894</u>	<u>1,431,961</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(1,675,222)	(196,077)	1,479,145
Transfers Out	(68,390)	(34,002)	34,388
<i>Net Change in Fund Equity</i>	(1,743,612)	(230,079)	1,513,533
<i>Fund Equity Beginning of Year</i>	<u>4,845,524</u>	<u>4,845,524</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,101,912</u></u>	<u><u>\$4,615,445</u></u>	<u><u>\$1,513,533</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$43,900	\$42,894	(\$1,006)
Licenses and Permits	363,050	315,818	(47,232)
Fines and Forfeitures	37,581	40,000	2,419
Contributions and Donations	15,000	24,167	9,167
<i>Total Revenues</i>	<u>459,531</u>	<u>422,879</u>	<u>(36,652)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	267,015	258,371	8,644
Materials and Supplies	17,699	17,605	94
Contractual Services	46,095	44,617	1,478
Capital Outlay	15,500	14,549	951
Other	12,222	12,157	65
<i>Total Expenditures</i>	<u>358,531</u>	<u>347,299</u>	<u>11,232</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	101,000	75,580	(25,420)
Other Financing Sources (Uses)			
Transfers Out	<u>(107,781)</u>	<u>(107,781)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,781)	(32,201)	(25,420)
<i>Fund Balance Beginning of Year</i>	48,154	48,154	0
Prior Year Encumbrances Appropriated	<u>2,455</u>	<u>2,455</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,828</u></u>	<u><u>\$18,408</u></u>	<u><u>(\$25,420)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,153,600	\$1,270,357	\$116,757
Licenses and Permits	150	0	(150)
<i>Total Revenues</i>	<u>1,153,750</u>	<u>1,270,357</u>	<u>116,607</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	686,460	685,230	1,230
Contractual Services	537,467	537,454	13
Capital Outlay	212,100	212,005	95
Other	3,696	3,695	1
<i>Total Expenditures</i>	<u>1,439,723</u>	<u>1,438,384</u>	<u>1,339</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(285,973)	(168,027)	117,946
Other Financing Sources (Uses)			
Sale of Capital Assets	0	159	159
<i>Net Change in Fund Balance</i>	(285,973)	(167,868)	118,105
<i>Fund Balance Beginning of Year</i>	<u>289,932</u>	<u>289,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,959</u></u>	<u><u>\$122,064</u></u>	<u><u>\$118,105</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,564,500	\$4,535,301	(\$29,199)
Interest	750	875	125
Other	250	156	(94)
<i>Total Revenues</i>	<u>4,565,500</u>	<u>4,536,332</u>	<u>(29,168)</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,281,020	3,113,887	167,133
Materials and Supplies	567,000	534,910	32,090
Contractual Services	800,273	573,606	226,667
Capital Outlay	493,250	476,250	17,000
Other	65,039	4,803	60,236
Total Public Works	5,206,582	4,703,456	503,126
Debt Service:			
Principal Retirement	120,227	120,227	0
<i>Total Expenditures</i>	<u>5,326,809</u>	<u>4,823,683</u>	<u>503,126</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(761,309)</u>	<u>(287,351)</u>	<u>473,958</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	2,000	3,324	1,324
Transfers In	18,000	18,000	0
Transfers Out	(65,000)	(65,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(45,000)</u>	<u>(43,676)</u>	<u>1,324</u>
<i>Net Change in Fund Balance</i>	(806,309)	(331,027)	475,282
<i>Fund Balance Beginning of Year</i>	806,889	806,889	0
Prior Year Encumbrances Appropriated	59	59	0
<i>Fund Balance End of Year</i>	<u>\$639</u>	<u>\$475,921</u>	<u>\$475,282</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,287,279	\$1,461,165	\$173,886
Intergovernmental	880,371	864,438	(15,933)
Contributions and Donations	75	0	(75)
Other	400	661	261
<i>Total Revenues</i>	<u>2,168,125</u>	<u>2,326,264</u>	<u>158,139</u>
Expenditures			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	834,416	780,775	53,641
Materials and Supplies	26,858	25,679	1,179
Contractual Services	2,102,046	2,056,415	45,631
Capital Outlay	160,714	110,510	50,204
Other	8,217	4,934	3,283
<i>Total Expenditures</i>	<u>3,132,251</u>	<u>2,978,313</u>	<u>153,938</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(964,126)</u>	<u>(652,049)</u>	<u>312,077</u>
Other Financing Sources (Uses)			
Transfers In	863,196	866,757	3,561
Transfers Out	(60,000)	0	60,000
<i>Total Other Financing Sources (Uses)</i>	<u>803,196</u>	<u>866,757</u>	<u>63,561</u>
<i>Net Change in Fund Balance</i>	(160,930)	214,708	375,638
<i>Fund Balance Beginning of Year</i>	1,564,709	1,564,709	0
Prior Year Encumbrances Appropriated	58,799	58,799	0
<i>Fund Balance End of Year</i>	<u>\$1,462,578</u>	<u>\$1,838,216</u>	<u>\$375,638</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$90,100	\$128,969	\$38,869
Licenses and Permits	50,000	102,692	52,692
Fines and Forfeitures	50,500	71,069	20,569
Intergovernmental	20,610	27,047	6,437
Contributions and Donations	15,500	40,000	24,500
Other	5,000	11,218	6,218
<i>Total Revenues</i>	<u>231,710</u>	<u>380,995</u>	<u>149,285</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	15,260	15,212	48
Materials and Supplies	110,000	106,471	3,529
Contractual Services	130,350	89,301	41,049
Capital Outlay	70,595	62,937	7,658
Other	5,000	4,014	986
<i>Total Expenditures</i>	<u>331,205</u>	<u>277,935</u>	<u>53,270</u>
<i>Net Change in Fund Balance</i>	(99,495)	103,060	202,555
<i>Fund Balance Beginning of Year</i>	<u>393,582</u>	<u>393,582</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>25,095</u>	<u>25,095</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$319,182</u></u>	<u><u>\$521,737</u></u>	<u><u>\$202,555</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, 2015

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$248,736	\$196,782	(\$51,954)
Other	47,200	53,939	6,739
<i>Total Revenues</i>	<u>295,936</u>	<u>250,721</u>	<u>(45,215)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	43,500	24,435	19,065
Materials and Supplies	59,148	28,488	30,660
Contractual Services	206,487	143,246	63,241
Capital Outlay	108,000	61,186	46,814
Other	17,183	10,429	6,754
<i>Total Expenditures</i>	<u>434,318</u>	<u>267,784</u>	<u>166,534</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(138,382)</u>	<u>(17,063)</u>	<u>121,319</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	6,400	570	(5,830)
Advances In	0	5,043	5,043
Advances Out	(5,284)	(5,284)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,116</u>	<u>329</u>	<u>(787)</u>
<i>Net Change in Fund Balance</i>	(137,266)	(16,734)	120,532
<i>Fund Balance Beginning of Year</i>	<u>291,889</u>	<u>291,889</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$154,623</u>	<u>\$275,155</u>	<u>\$120,532</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$59,181	\$92,323	\$33,142
Expenditures			
Current:			
General Government:			
Judicial:			
Court Computers:			
Materials and Supplies	500	0	500
Contractual Services	2,500	1,620	880
Capital Outlay	87,477	69,980	17,497
<i>Total Expenditures</i>	90,477	71,600	18,877
<i>Net Change in Fund Balance</i>	(31,296)	20,723	52,019
<i>Fund Balance Beginning of Year</i>	270,024	270,024	0
Prior Year Encumbrances Appropriated	15,040	15,040	0
<i>Fund Balance End of Year</i>	\$253,768	\$305,787	\$52,019

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,297,068	\$1,307,375	\$10,307
Charges for Services	615,100	576,180	(38,920)
Intergovernmental	204,281	200,026	(4,255)
Rentals	21,000	28,025	7,025
Other	13,950	16,534	2,584
<i>Total Revenues</i>	<u>2,151,399</u>	<u>2,128,140</u>	<u>(23,259)</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,579,623	1,527,742	51,881
Materials and Supplies	145,701	132,393	13,308
Contractual Services	232,710	206,765	25,945
Capital Outlay	398,224	379,230	18,994
Other	5,951	4,685	1,266
<i>Total Expenditures</i>	<u>2,362,209</u>	<u>2,250,815</u>	<u>111,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(210,810)	(122,675)	88,135
Other Financing Sources (Uses)			
Transfers Out	(18,094)	(18,094)	0
<i>Net Change in Fund Balance</i>	(228,904)	(140,769)	88,135
<i>Fund Balance Beginning of Year</i>	<u>760,476</u>	<u>760,476</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>16,015</u>	<u>16,015</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$547,587</u></u>	<u><u>\$635,722</u></u>	<u><u>\$88,135</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$428,100	\$419,894	(\$8,206)
Intergovernmental	1,641,000	1,521,039	(119,961)
Other	45,300	48,438	3,138
<i>Total Revenues</i>	<u>2,114,400</u>	<u>1,989,371</u>	<u>(125,029)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,663,410	1,472,985	190,425
Materials and Supplies	5,500	4,151	1,349
Contractual Services	536,150	406,371	129,779
Capital Outlay	3,450	2,603	847
Other	600	14	586
<i>Total Expenditures</i>	<u>2,209,110</u>	<u>1,886,124</u>	<u>322,986</u>
<i>Net Change in Fund Balance</i>	(94,710)	103,247	197,957
<i>Fund Balance Beginning of Year</i>	<u>302,572</u>	<u>302,572</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$207,862</u>	<u>\$405,819</u>	<u>\$197,957</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$188,760	\$440,979	\$252,219
Intergovernmental	250,000	98,840	(151,160)
Other	0	64,749	64,749
<i>Total Revenues</i>	<u>438,760</u>	<u>604,568</u>	<u>165,808</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	350,098	319,810	30,288
Materials and Supplies	11,000	8,963	2,037
Contractual Services	163,000	155,143	7,857
Capital Outlay	1,824	0	1,824
Other	164,346	145,520	18,826
<i>Total Expenditures</i>	<u>690,268</u>	<u>629,436</u>	<u>60,832</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(251,508)	(24,868)	226,640
Other Financing Sources (Uses)			
Transfers Out	(15,318)	(15,318)	0
<i>Net Change in Fund Balance</i>	(266,826)	(40,186)	226,640
<i>Fund Balance Beginning of Year</i>	<u>456,412</u>	<u>456,412</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$189,586</u></u>	<u><u>\$416,226</u></u>	<u><u>\$226,640</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$120	\$120
Expenditures	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	120	120
Other Financing Sources (Uses)			
Transfers In	0	24,026	24,026
<i>Net Change in Fund Balance</i>	0	24,146	24,146
<i>Fund Balance Beginning of Year</i>	148,894	148,894	0
<i>Fund Balance End of Year</i>	<u>\$148,894</u>	<u>\$173,040</u>	<u>\$24,146</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Fee Assessment Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,500	\$13,288	(\$212)
Expenditures			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	14,000	13,885	115
<i>Net Change in Fund Balance</i>	(500)	(597)	(97)
<i>Fund Balance Beginning of Year</i>	48	48	0
Prior Year Encumbrances Appropriated	500	500	0
<i>Fund Balance (Deficit) End of Year</i>	\$48	(\$49)	(\$97)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$5,520	\$5,520
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	5,014	2,363	2,651
<i>Net Change in Fund Balance</i>	(5,014)	3,157	8,171
<i>Fund Balance Beginning of Year</i>	75,160	75,160	0
<i>Fund Balance End of Year</i>	\$70,146	\$78,317	\$8,171

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$2,000	\$706	(\$1,294)
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	2,000	1,000	1,000
<i>Net Change in Fund Balance</i>	0	(294)	(294)
<i>Fund Balance Beginning of Year</i>	88,059	88,059	0
<i>Fund Balance End of Year</i>	\$88,059	\$87,765	(\$294)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$256,672	\$247,081	(\$9,591)
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	256,890	197,224	59,666
Materials and Supplies	5,385	0	5,385
Contractual Services	64,116	40,915	23,201
Capital Outlay	48,995	5,890	43,105
Other	17,959	1,539	16,420
<i>Total Expenditures</i>	393,345	245,568	147,777
<i>Net Change in Fund Balance</i>	(136,673)	1,513	138,186
<i>Fund Balance Beginning of Year</i>	200,680	200,680	0
<i>Fund Balance End of Year</i>	\$64,007	\$202,193	\$138,186

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$223,391	\$194,621	(\$28,770)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	13,316	0	13,316
Contractual Services	10,000	0	10,000
Capital Outlay	200,075	153,603	46,472
<i>Total Expenditures</i>	223,391	153,603	69,788
<i>Net Change in Fund Balance</i>	0	41,018	41,018
<i>Fund Balance Beginning of Year</i>	88,167	88,167	0
<i>Fund Balance End of Year</i>	\$88,167	\$129,185	\$41,018

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Donation Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Dog and Kennel Donation:			
Personal Services	30,000	30,000	0
<i>Net Change in Fund Balance</i>	(30,000)	(30,000)	0
<i>Fund Balance Beginning of Year</i>	77,986	77,986	0
<i>Fund Balance End of Year</i>	\$47,986	\$47,986	\$0

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$25,000	\$10,504	(\$14,496)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Materials and Supplies	5,000	768	4,232
Capital Outlay	5,000	909	4,091
Other	5,738	688	5,050
<i>Total Expenditures</i>	15,738	2,365	13,373
<i>Net Change in Fund Balance</i>	9,262	8,139	(1,123)
<i>Fund Balance Beginning of Year</i>	50,596	50,596	0
Prior Year Encumbrances Appropriated	50	50	0
<i>Fund Balance End of Year</i>	\$59,908	\$58,785	(\$1,123)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$497,830	\$384,245	(\$113,585)
Interest	80	50	(30)
<i>Total Revenues</i>	<u>497,910</u>	<u>384,295</u>	<u>(113,615)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	122,432	108,019	14,413
Materials and Supplies	1,425	1,418	7
Contractual Services	45,663	10,949	34,714
Capital Outlay	3,600	1,593	2,007
Other	175	171	4
Total Legislative and Executive	<u>173,295</u>	<u>122,150</u>	<u>51,145</u>
Judicial System:			
Federal Grants :			
Personal Services	17,945	17,399	546
Contractual Services	30,549	28,777	1,772
Capital Outlay	10,771	9,547	1,224
Total Judicial System	<u>59,265</u>	<u>55,723</u>	<u>3,542</u>
Public Safety:			
Federal Grants :			
Personal Services	60,968	42,334	18,634
Materials and Supplies	1,156	0	1,156
Contractual Services	14,505	10,505	4,000
Capital Outlay	26,214	1,900	24,314
Other	2,076	0	2,076
Total Public Safety	<u>\$104,919</u>	<u>\$54,739</u>	<u>\$50,180</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund (continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Economic Development:			
Federal Grants:			
Contractual Services	\$206,212	\$171,790	\$34,422
Other	1,000	0	1,000
Total Economic Development	207,212	171,790	35,422
<i>Total Expenditures</i>	544,691	404,402	140,289
<i>Excess of Revenues Over (Under) Expenditures</i>	(46,781)	(20,107)	26,674
Other Financing Sources (Uses)			
Transfers In	15,000	30,302	15,302
Transfers Out	(59,496)	(14,908)	44,588
<i>Total Other Financing Sources (Uses)</i>	(44,496)	15,394	59,890
<i>Net Change in Fund Balance</i>	(91,277)	(4,713)	86,564
<i>Fund Balance Beginning of Year</i>	170,983	170,983	0
<i>Fund Balance End of Year</i>	\$79,706	\$166,270	\$86,564

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,611,927	\$1,313,424	(\$1,298,503)
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Personal Services	18,000	9,540	8,460
Judicial System:			
Personal Services	1,653,755	933,123	720,632
Materials and Supplies	39,173	15,297	23,876
Contractual Services	851,902	267,095	584,807
Capital Outlay	31,684	31,684	0
Total Judicial System	2,576,514	1,247,199	1,329,315
<i>Total Expenditures</i>	2,594,514	1,256,739	1,337,775
<i>Excess of Revenues Over (Under) Expenditures</i>	17,413	56,685	39,272
Other Financing Sources (Uses)			
Advances In	0	5,284	5,284
Advances Out	(5,043)	(5,043)	0
<i>Total Other Financing Sources (Uses)</i>	(5,043)	241	5,284
<i>Net Change in Fund Balance</i>	12,370	56,926	44,556
<i>Fund Balance Beginning of Year</i>	331,517	331,517	0
<i>Fund Balance End of Year</i>	\$343,887	\$388,443	\$44,556

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$30,096	\$9,252	(\$20,844)
Expenditures			
Current:			
Human Services:			
Local Grants:			
Materials and Supplies	38,748	29,973	8,775
<i>Net Change in Fund Balance</i>	(8,652)	(20,721)	(12,069)
<i>Fund Balance Beginning of Year</i>	33,469	33,469	0
<i>Fund Balance End of Year</i>	\$24,817	\$12,748	(\$12,069)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$821,286	\$853,798	\$32,512
Expenditures			
Debt Service:			
Principal Retirement	820,000	820,000	0
Interest and Fiscal Charges	60,250	60,250	0
<i>Total Expenditures</i>	880,250	880,250	0
<i>Excess of Revenues Under Expenditures</i>	(58,964)	(26,452)	32,512
Other Financing Sources (Uses)			
Transfers In	46,046	34,002	(12,044)
<i>Net Change in Fund Balance</i>	(12,918)	7,550	20,468
<i>Fund Balance Beginning of Year</i>	148,619	148,619	0
<i>Fund Balance End of Year</i>	\$135,701	\$156,169	\$20,468

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,293,000	\$1,358,465	\$65,465
Charges for Services	462,100	468,761	6,661
Intergovernmental	262,222	265,833	3,611
Rentals	218,000	216,540	(1,460)
<i>Total Revenues</i>	<u>2,235,322</u>	<u>2,309,599</u>	<u>74,277</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	6,500	4,600	1,900
Capital Outlay	339,469	296,598	42,871
<i>Total Legislative and Executive:</i>	<u>345,969</u>	<u>301,198</u>	<u>44,771</u>
Debt Service:			
Principal Retirement	3,398,900	3,381,000	17,900
Interest and Fiscal Charges	892,148	892,148	0
<i>Total Debt Service</i>	<u>4,291,048</u>	<u>4,273,148</u>	<u>17,900</u>
<i>Total Expenditures</i>	<u>4,637,017</u>	<u>4,574,346</u>	<u>62,671</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,401,695)</u>	<u>(2,264,747)</u>	<u>136,948</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	1,394,000	1,285,000	(109,000)
Bond Anticipation Note Premium	0	3,413	3,413
Transfers In	813,855	818,855	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>2,207,855</u>	<u>2,107,268</u>	<u>(100,587)</u>
<i>Net Change in Fund Balance</i>	(193,840)	(157,479)	36,361
<i>Fund Balance Beginning of Year</i>	<u>610,915</u>	<u>610,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$417,075</u>	<u>\$453,436</u>	<u>\$36,361</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$31,357	\$31,971	\$614
Expenditures			
Debt Service:			
Principal Retirement	32,912	32,912	0
Interest and Fiscal Charges	10,445	10,445	0
<i>Total Expenditures</i>	43,357	43,357	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,000)	(11,386)	614
Other Financing Sources (Uses)			
Transfers In	12,000	11,386	(614)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	2,610,998	107,326	2,503,672
Debt Service:			
Principal Retirement	210,000	210,000	0
Interest and Fiscal Charges	6,976	6,976	0
Total Debt Service	216,976	216,976	0
<i>Total Expenditures</i>	2,827,974	324,302	2,503,672
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,827,974)	(324,302)	2,503,672
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	1,445,000	1,445,000	0
Bond Anticipation Notes Premium	0	8,571	8,571
Transfers In	29,214	28,015	(1,199)
<i>Total Other Financing Sources (Uses)</i>	1,474,214	1,481,586	7,372
<i>Net Change in Fund Balance</i>	(1,353,760)	1,157,284	2,511,044
<i>Fund Balance Beginning of Year</i>	14,872	14,872	0
<i>Fund Balance (Deficit) End of Year</i>	(\$1,338,888)	\$1,172,156	\$2,511,044

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Newhope Capital Projects Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	372,636	217,115	155,521
<i>Excess of Revenues Over (Under) Expenditures</i>	(372,636)	(217,115)	155,521
Other Financing Sources (Uses)			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	227,364	382,885	155,521
<i>Fund Balance Beginning of Year</i>	424,049	424,049	0
Prior Year Encumbrances Appropriated	10,636	10,636	0
<i>Fund Balance End of Year</i>	<u>\$662,049</u>	<u>\$817,570</u>	<u>\$155,521</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$16,160	\$17,960	\$1,800
Expenditures			
Capital Outlay	6,000	0	6,000
<i>Excess of Revenues Over (Under) Expenditures</i>	10,160	17,960	7,800
Other Financing Sources (Uses)			
Sale of Capital Assets	400	0	(400)
<i>Net Change in Fund Balance</i>	10,560	17,960	7,400
<i>Fund Balance Beginning of Year</i>	51,302	51,302	0
<i>Fund Balance End of Year</i>	\$61,862	\$69,262	\$7,400

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,523,031	\$1,398,139	(\$124,892)
Expenditures			
Capital Outlay	1,505,031	1,390,437	114,594
<i>Excess of Revenues Over (Under) Expenditures</i>	18,000	7,702	(10,298)
Other Financing Sources (Uses)			
Transfers Out	(18,000)	(18,000)	0
<i>Net Change in Fund Balance</i>	0	(10,298)	(10,298)
<i>Fund Balance Beginning of Year</i>	19,583	19,583	0
<i>Fund Balance End of Year</i>	<u>\$19,583</u>	<u>\$9,285</u>	<u>(\$10,298)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$164,840	\$119,552	(\$45,288)
Expenditures			
Capital Outlay	164,840	110,037	54,803
<i>Net Change in Fund Balance</i>	0	9,515	9,515
<i>Fund Balance Beginning of Year</i>	103,983	103,983	0
<i>Fund Balance End of Year</i>	<u>\$103,983</u>	<u>\$113,498</u>	<u>\$9,515</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Expenditures			
Capital Outlay	1,000,000	4,061	995,939
<i>Net Change in Fund Balance</i>	(500,000)	(4,061)	495,939
<i>Fund Balance Beginning of Year</i>	1,210,410	1,210,410	0
<i>Fund Balance End of Year</i>	\$710,410	\$1,206,349	\$495,939

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$77,034	\$77,034	\$0
Expenditures			
Debt Service:			
Principal Retirement	136,807	136,807	0
Interest and Fiscal Charges	43,346	43,346	0
<i>Total Expenditures</i>	180,153	180,153	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(103,119)	(103,119)	0
Other Financing Sources (Uses)			
Transfers In	103,119	103,119	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,928,467	\$9,869,875	(\$58,592)
Expenses			
Personal Services	80,543	52,969	27,574
Contractual Services	157,998	144,523	13,475
Claims	10,810,368	10,150,793	659,575
<i>Total Expenses</i>	<u>11,048,909</u>	<u>10,348,285</u>	<u>700,624</u>
<i>Net Change in Fund Equity</i>	(1,120,442)	(478,410)	642,032
<i>Fund Equity Beginning of Year</i>	779,170	779,170	0
Prior Year Encumbrances Appropriated	<u>455,794</u>	<u>455,794</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$114,522</u></u>	<u><u>\$756,554</u></u>	<u><u>\$642,032</u></u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$581,155	\$578,977	(\$2,178)
Expenses			
Contractual Services	603,654	570,657	32,997
<i>Net Change in Fund Equity</i>	(22,499)	8,320	30,819
<i>Fund Equity Beginning of Year</i>	26,830	26,830	0
<i>Fund Equity End of Year</i>	<u>\$4,331</u>	<u>\$35,150</u>	<u>\$30,819</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenses			
Other	619	619	0
<i>Net Change in Fund Equity</i>	(619)	(619)	0
<i>Fund Equity Beginning of Year</i>	619	619	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$0

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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)

	2015	2014 (1)	2013	2012
Governmental Activities:				
Net Investment in Capital Assets	\$73,440,398	\$71,980,226	\$71,923,009	\$72,469,332
Restricted for:				
Capital Projects	2,127,125	1,772,926	739,512	2,001,019
Debt Service	1,593,059	1,306,566	2,445,513	1,733,387
Mental Health	6,123,139	6,139,781	6,716,068	7,133,380
Developmental Disabilities Board	29,102,790	30,410,226	30,968,038	30,784,877
Public Assistance	1,494,847	934,826	1,004,419	323,930
Children's Services	7,566,692	7,079,350	6,650,576	6,005,892
Street Repair and Maintenance	2,776,454	2,986,188	2,844,821	3,071,999
Court Operations	1,839,198	1,787,027	1,751,838	1,726,474
Dayspring	704,940	813,093	624,276	868,243
Federal Grants	453,655	370,891	642,352	1,268,031
State Grants	907,711	718,624	792,583	767,677
Unclaimed Monies	317,352	227,330	200,868	172,364
Developmental Disability Gifts:				
Nonexpendable	138,203	139,696	134,131	115,982
Other Purposes	2,275,087	2,411,732	2,780,547	2,593,568
Unrestricted (Deficit)	<u>(25,276,789)</u>	<u>(28,506,543)</u>	<u>8,179,823</u>	<u>5,731,915</u>
<i>Total Governmental Activities Net Position</i>	<u>105,583,861</u>	<u>100,571,939</u>	<u>138,398,374</u>	<u>136,768,070</u>
Business-Type Activity:				
Net Investment in Capital Assets	15,275,490	15,227,585	15,543,791	16,501,673
Unrestricted	<u>3,799,347</u>	<u>5,707,414</u>	<u>5,798,247</u>	<u>5,549,302</u>
<i>Total Business-Type Activity Net Position</i>	<u>19,074,837</u>	<u>20,934,999</u>	<u>21,342,038</u>	<u>22,050,975</u>
Primary Government:				
Net Investment in Capital Assets	88,715,888	87,207,811	87,466,800	88,971,005
Restricted	57,420,252	57,098,256	58,295,542	58,566,823
Unrestricted	<u>(21,477,442)</u>	<u>(22,799,129)</u>	<u>13,978,070</u>	<u>11,281,217</u>
<i>Total Primary Government Net Position</i>	<u>\$124,658,698</u>	<u>\$121,506,938</u>	<u>\$159,740,412</u>	<u>\$158,819,045</u>

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

2011	2010	2009	2008	2007	2006
\$66,805,032	\$71,866,647	\$77,405,639	\$77,333,308	\$71,913,827	\$71,125,915
1,664,296	2,081,861	1,972,478	4,229,290	2,895,812	1,946,140
7,197,856	1,699,908	2,363,871	1,476,275	2,058,927	2,084,673
6,604,964	7,035,927	6,958,931	5,649,053	5,107,420	5,225,116
31,387,085	30,853,090	29,960,675	28,965,730	28,762,670	28,244,384
571,652	381,715	8,021,143	7,616,713	7,014,787	6,250,047
8,251,269	8,270,752	2,258,495	2,557,217	2,945,486	3,153,342
2,856,844	2,417,320	912,034	905,046	762,372	711,790
1,543,363	1,042,632	346,242	543,367	579,340	490,309
788,641	895,247	500,608	458,133	430,338	426,545
899,110	1,712,413	233,822	625,967	719,516	1,041,808
582,482	557,057	1,783,148	1,040,025	1,061,272	592,803
130,208	59,004	49,368	558,819	N/A	N/A
102,666	104,297	88,891	76,790	100,314	100,314
2,009,166	1,965,637	2,675,706	2,161,184	1,759,875	1,605,656
5,032,752	4,643,380	2,508,551	2,122,465	7,559,594	9,249,630
<u>136,427,386</u>	<u>135,586,887</u>	<u>138,039,602</u>	<u>136,319,382</u>	<u>133,671,550</u>	<u>132,248,472</u>
19,860,931	21,407,255	22,478,081	23,485,928	27,545,295	26,096,645
2,776,286	2,362,308	1,931,484	1,914,736	1,309,192	1,934,859
<u>22,637,217</u>	<u>23,769,563</u>	<u>24,409,565</u>	<u>25,400,664</u>	<u>28,854,487</u>	<u>28,031,504</u>
86,665,963	93,273,902	99,883,720	100,819,236	99,459,122	97,222,560
64,589,602	59,076,860	58,125,412	56,863,609	54,198,129	51,872,927
7,809,038	7,005,688	4,440,035	4,037,201	8,868,786	11,184,489
<u>\$159,064,603</u>	<u>\$159,356,450</u>	<u>\$162,449,167</u>	<u>\$161,720,046</u>	<u>\$162,526,037</u>	<u>\$160,279,976</u>

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

	2015 (1)	2014	2013	2012
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,509,652	\$5,926,193	\$7,116,288	\$4,763,772
Judicial System	2,122,824	2,176,051	2,252,657	2,470,259
Public Safety	3,087,041	2,749,803	2,889,168	2,939,092
Public Works	622,427	545,617	673,344	1,166,302
Health	1,995,009	2,214,699	2,070,389	1,423,831
Human Services	1,161,164	1,341,066	1,394,715	1,493,657
Economic Development	0	0	0	64,811
Total Charges for Services and Sales	14,498,117	14,953,429	16,396,561	14,321,724
Operating Grants and Contributions	40,433,897	40,833,893	39,612,839	42,544,330
Capital Grants and Contributions	4,489,132	2,572,625	4,166,620	4,350,726
Total Governmental Activities Program Revenues	59,421,146	58,359,947	60,176,020	61,216,780
Business-Type Activity:				
Charges for Services and Sales	2,421,417	2,469,035	2,231,248	2,483,581
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activity Program Revenues	2,421,417	2,469,035	2,231,248	2,483,581
Total Primary Government Program Revenues	\$61,842,563	\$60,828,982	\$62,407,268	\$63,700,361

2011	2010	2009	2008	2007	2006
\$5,270,955	\$5,580,749	\$5,685,797	\$4,418,932	\$4,620,069	\$4,439,276
2,108,409	2,099,354	1,777,224	2,306,643	1,778,820	1,448,122
2,260,096	2,219,210	2,580,047	1,089,926	1,340,812	829,664
904,073	789,984	1,245,507	1,170,324	1,474,807	4,699,052
1,804,289	1,541,314	1,281,162	1,086,104	1,077,373	1,159,738
1,237,335	1,276,503	1,419,400	1,504,175	1,288,835	1,152,315
86,410	86,412	0	0	0	0
13,671,567	13,593,526	13,989,137	11,576,104	11,580,716	13,728,167
47,375,706	51,121,166	56,911,888	50,779,358	49,283,941	50,293,069
5,368,495	1,715,261	3,257,875	3,362,423	2,074,036	2,598,739
66,415,768	66,429,953	74,158,900	65,717,885	62,938,693	66,619,975
2,451,231	2,703,481	2,631,508	2,737,093	2,760,982	2,899,999
0	182,152	0	226,563	353,282	3,347,288
2,451,231	2,885,633	2,631,508	2,963,656	3,114,264	6,247,287
\$68,866,999	\$69,315,586	\$76,790,408	\$68,681,541	\$66,052,957	\$72,867,262

(continued)

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

	2015 (1)	2014	2013	2012
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,360,876	\$15,087,032	\$10,367,714	\$13,921,577
Legislative and Executive - External	763,041	1,034,845	1,322,022	426,542
Judicial System	11,281,244	9,539,684	10,379,469	8,461,238
Public Safety - Primary Government	15,364,256	13,296,248	15,305,413	11,923,040
Public Safety - External	0	0	0	0
Public Works	8,492,441	8,117,495	9,322,028	8,958,623
Health - Primary Government	28,336,226	28,739,028	26,850,785	31,194,251
Health - External	189,415	197,318	206,405	215,931
Human Services - Primary Government	22,442,112	22,417,600	20,863,515	21,383,725
Human Services - External	579,631	317,523	519,515	518,313
Conservation and Recreation	280,690	187,499	195,984	185,690
Economic Development	177,690	218,037	293,137	317,376
Interest and Fiscal Charges	1,244,237	1,563,437	1,671,634	1,757,285
<i>Total Governmental Activities Expenses</i>	99,511,859	100,715,746	97,297,621	99,263,591
Business-Type Activity:				
Sewer	4,252,927	2,832,776	2,972,608	3,323,836
<i>Total Primary Government Expenses</i>	103,764,786	103,548,522	100,270,229	102,587,427
Net (Expense)/Revenue				
Governmental Activities	(40,090,713)	(42,355,799)	(37,121,601)	(38,046,811)
Business-Type Activity	(1,831,510)	(363,741)	(741,360)	(840,255)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$41,922,223)	(\$42,719,540)	(\$37,862,961)	(\$38,887,066)

2011	2010	2009	2008	2007	2006
\$9,244,988	\$10,401,285	\$15,219,731	\$12,277,632	\$11,194,300	\$15,242,597
326,469	334,733	39,843	212,452	360,451	360,618
9,712,273	10,236,257	6,446,214	8,111,788	7,573,605	8,953,907
14,287,016	13,560,903	14,079,841	13,877,080	14,938,094	11,079,086
0	0	0	339,444	80,000	80,000
9,414,395	9,466,054	5,241,905	8,346,930	7,016,519	3,109,338
35,439,463	34,897,626	35,910,075	32,684,407	31,847,521	27,825,703
215,559	409,129	228,780	233,644	229,098	212,283
20,930,865	24,851,758	28,292,440	28,836,215	29,884,718	30,916,888
617,622	913,259	566,415	831,241	643,492	707,725
193,016	144,876	142,347	47,621	223,919	145,106
427,674	453,456	254,412	226,807	72,113	91,043
1,926,222	1,945,411	2,129,825	1,897,692	1,826,922	1,782,185
102,735,562	107,614,747	108,551,828	107,922,953	105,890,752	100,506,479
3,437,940	3,471,387	3,494,673	3,310,890	2,014,836	1,550,950
106,173,502	111,086,134	112,046,501	111,233,843	107,905,588	102,057,429
(36,319,794)	(41,184,794)	(34,392,928)	(42,205,068)	(42,952,059)	(33,886,504)
(986,709)	(585,754)	(863,165)	(347,234)	1,099,428	4,696,337
(\$37,306,503)	(\$41,770,548)	(\$35,256,093)	(\$42,552,302)	(\$41,852,631)	(\$29,190,167)

(continued)

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

	2015 (1)	2014	2013	2012
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,784,563	\$3,748,250	\$3,275,921	\$3,059,011
Health - Mental Health Board	1,818,969	1,849,250	1,776,054	1,871,595
Health - Developmental Disabilities Board	7,618,772	7,922,914	7,495,888	7,702,510
Human Services - Children's Services	3,379,307	2,801,209	2,613,276	2,684,038
Human Services - Dayspring	1,292,967	1,307,534	692,392	627,094
Permissive Sales Tax	21,748,300	18,430,739	17,855,253	18,687,979
Grants and Entitlements not Restricted to Specific Programs	3,991,308	3,514,225	4,212,463	3,127,595
Investment Earnings	478,939	302,079	172,710	487,775
Miscellaneous	955,508	706,610	616,162	349,880
Transfers	34,002	48,981	41,786	(209,982)
<i>Total Governmental Activities</i>	<u>45,102,635</u>	<u>40,631,791</u>	<u>38,751,905</u>	<u>38,387,495</u>
Business-Type Activity:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	5,350	5,683	74,209	44,031
Transfers	(34,002)	(48,981)	(41,786)	209,982
<i>Total Business-Type Activity</i>	<u>(28,652)</u>	<u>(43,298)</u>	<u>32,423</u>	<u>254,013</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>45,073,983</u>	<u>40,588,493</u>	<u>38,784,328</u>	<u>38,641,508</u>
Change in Net Position				
Governmental Activities	5,011,922	(1,724,008)	1,630,304	340,684
Business-Type Activity	(1,860,162)	(407,039)	(708,937)	(586,242)
<i>Total Primary Government Change in Net Position</i>	<u>\$3,151,760</u>	<u>(\$2,131,047)</u>	<u>\$921,367</u>	<u>(\$245,558)</u>

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

2011	2010	2009	2008	2007	2006
\$3,389,597	\$4,677,506	\$3,277,522	\$4,135,745	\$4,576,125	\$4,518,983
1,541,274	1,596,040	1,488,320	1,630,384	1,673,800	1,742,200
8,058,868	8,349,301	7,855,456	8,505,802	8,961,597	8,834,054
2,178,582	2,783,846	2,707,962	2,976,270	3,080,593	3,046,710
675,908	763,331	723,419	747,711	796,604	792,197
16,383,198	14,387,513	13,715,066	14,602,403	14,645,715	14,773,166
3,540,048	4,717,711	4,324,168	5,839,921	5,313,582	5,538,462
704,133	768,416	1,330,781	2,664,617	3,631,802	2,717,954
542,563	626,824	562,054	637,645	1,275,563	922,466
146,122	61,591	128,400	3,112,402	419,756	328,563
<u>37,160,293</u>	<u>38,732,079</u>	<u>36,113,148</u>	<u>44,852,900</u>	<u>44,375,137</u>	<u>43,214,755</u>
0	0	0	0	10	882
0	0	0	0	0	0
485	7,343	466	5,813	143,301	33,877
<u>(146,122)</u>	<u>(61,591)</u>	<u>(128,400)</u>	<u>(3,112,402)</u>	<u>(419,756)</u>	<u>(328,563)</u>
<u>(145,637)</u>	<u>(54,248)</u>	<u>(127,934)</u>	<u>(3,106,589)</u>	<u>(276,445)</u>	<u>(293,804)</u>
<u>37,014,656</u>	<u>38,677,831</u>	<u>35,985,214</u>	<u>41,746,311</u>	<u>44,098,692</u>	<u>42,920,951</u>
840,499	(2,452,715)	1,720,220	2,647,832	1,423,078	9,328,251
<u>(1,132,346)</u>	<u>(640,002)</u>	<u>(991,099)</u>	<u>(3,453,823)</u>	<u>822,983</u>	<u>4,402,533</u>
<u>(\$291,847)</u>	<u>(\$3,092,717)</u>	<u>\$729,121</u>	<u>(\$805,991)</u>	<u>\$2,246,061</u>	<u>\$13,730,784</u>

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

	2015	2014	2013	2012
General Fund				
Nonspendable	\$709,104	\$661,051	\$612,888	\$650,416
Restricted	0	0	0	0
Committed	130,549	306,218	238,547	77,676
Assigned	0	0	0	16,582
Unassigned (Deficit)	3,236,123	1,350,346	1,696,637	1,131,896
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>4,075,776</u>	<u>2,317,615</u>	<u>2,548,072</u>	<u>1,876,570</u>
All Other Governmental Funds				
Nonspendable	988,221	860,687	797,351	935,085
Restricted	49,609,844	49,777,309	49,541,451	46,718,517
Committed	298,940	269,879	274,746	211,400
Assigned	69,262	564,182	63,607	83,441
Unassigned (Deficit)	(2,792,780)	(2,347,615)	(1,054,856)	(1,302,588)
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 (Deficit)	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>48,173,487</u>	<u>49,124,442</u>	<u>49,622,299</u>	<u>46,645,855</u>
<i>Total Governmental Funds</i>	<u>\$52,249,263</u>	<u>\$51,442,057</u>	<u>\$52,170,371</u>	<u>\$48,522,425</u>

Note: The County implemented GASB 54 in 2010.

2011	2010	2009	2008	2007	2006
\$578,500	\$490,779	N/A	N/A	N/A	N/A
0	59,004	N/A	N/A	N/A	N/A
106,760	0	N/A	N/A	N/A	N/A
10,890	20,284	N/A	N/A	N/A	N/A
194,798	(146,940)	N/A	N/A	N/A	N/A
N/A	N/A	\$153,368	\$720,036	\$713,663	\$500,006
N/A	N/A	(77,459)	(769,932)	1,699,843	2,546,761
890,948	423,127	75,909	(49,896)	2,413,506	3,046,767
868,518	650,325	N/A	N/A	N/A	N/A
51,953,313	46,025,177	N/A	N/A	N/A	N/A
327,032	244,975	N/A	N/A	N/A	N/A
37,556	44,966	N/A	N/A	N/A	N/A
(2,351,918)	(1,438,084)	N/A	N/A	N/A	N/A
N/A	N/A	962,364	1,666,976	862,455	1,120,907
N/A	N/A	42,788,312	39,978,464	38,977,511	38,264,428
N/A	N/A	339,897	314,531	137,569	(7,517)
N/A	N/A	(1,042,499)	(5,767)	(13,027,318)	(1,174,994)
50,834,501	45,527,359	43,048,074	41,954,204	26,950,217	38,202,824
\$51,725,449	\$45,950,486	\$43,123,983	\$41,904,308	\$29,363,723	\$41,249,591

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$18,093,737	\$17,243,739	\$16,297,879	\$16,307,046
Sales Tax	20,869,242	18,357,435	18,194,151	18,153,310
Charges for Services	12,974,303	13,374,270	14,799,479	12,554,789
Licenses and Permits	938,379	873,378	935,629	455,146
Fines and Forfeitures	397,545	260,795	394,854	670,122
Intergovernmental	47,394,509	47,984,741	48,522,414	51,619,335
Special Assessments	886,475	881,293	882,752	854,639
Interest	478,939	302,079	172,710	487,775
Rentals	413,009	444,010	422,821	516,308
Contributions and Donations	121,030	189,387	82,014	67,919
Other	955,508	706,610	616,162	349,880
<i>Total Revenues</i>	<u>103,522,676</u>	<u>100,617,737</u>	<u>101,320,865</u>	<u>102,036,269</u>
Expenditures				
General Government:				
Legislative and Executive	10,076,906	13,025,571	9,927,544	12,934,677
Judicial System	11,050,520	9,653,293	10,053,746	8,297,567
Public Safety	15,309,633	13,220,290	14,736,662	11,339,363
Public Works	5,143,108	4,847,355	5,333,760	4,669,147
Health (1)	27,417,387	28,121,009	25,818,154	30,206,187
Human Services	23,159,191	22,102,362	20,316,614	21,161,633
Conservation and Recreation	300,556	168,036	183,278	179,699
Economic Development	177,690	218,037	293,137	317,376
Other	4,637	531	490	2,887
Capital Outlay	4,930,213	4,811,114	4,667,977	4,929,453
Intergovernmental	1,532,087	1,549,686	2,047,942	1,160,786
Debt Service				
Principal Retirement	2,730,789	2,569,954	5,890,259	3,232,717
Refunded Notes Redeemed	0	0	0	8,115,000
Interest and Fiscal Charges	1,196,629	1,598,208	1,752,493	1,911,418
Bond Issuance Costs	144,161	202,233	81,774	0
<i>Total Expenditures</i>	<u>103,173,507</u>	<u>102,087,679</u>	<u>101,103,830</u>	<u>108,457,910</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>349,169</u>	<u>(1,469,942)</u>	<u>217,035</u>	<u>(6,421,641)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	14,874	65,414	94,125	99,664
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	230,000	0	49,777
OWDA Loan Issued	0	0	0	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	6,330,000	9,355,000	3,085,000	0
Discount on General Obligation Bonds	0	0	0	0
Premium on General Obligation Bonds	327,420	269,545	0	0
Payment to Refunded Bond Escrow Agent	(6,513,259)	(9,422,312)	0	0
Bond Anticipation Notes Issued	265,000	195,000	210,000	3,277,000
Note Premium	0	0	0	2,158
Transfers In	2,549,780	3,285,062	2,070,727	4,442,778
Transfers Out	(2,515,778)	(3,236,081)	(2,028,941)	(4,652,760)
<i>Total Other Financing Sources (Uses)</i>	<u>458,037</u>	<u>741,628</u>	<u>3,430,911</u>	<u>3,218,617</u>
Net Change in Fund Balances	<u><u>\$807,206</u></u>	<u><u>(\$728,314)</u></u>	<u><u>\$3,647,946</u></u>	<u><u>(\$3,203,024)</u></u>
Debt Service as a Percentage of Noncapital Expenditures	4.08%	4.26%	7.96%	12.73%

2011	2010	2009	2008	2007	2006
\$15,862,545	\$18,209,856	\$16,838,954	\$17,950,966	\$18,925,263	\$18,480,742
16,240,620	14,208,369	13,512,656	14,842,805	14,584,095	14,750,763
11,877,719	11,839,854	11,899,619	9,680,533	9,411,065	8,719,817
798,720	662,738	607,992	687,866	1,011,199	1,264,066
414,783	459,981	337,191	522,408	699,430	493,950
56,284,604	57,466,536	62,436,378	59,176,187	56,515,973	59,570,076
947,801	1,050,525	1,573,851	1,171,255	1,119,898	1,249,073
704,133	768,416	1,330,781	2,664,617	3,631,802	2,717,954
565,532	599,854	755,205	652,665	563,696	680,731
80,830	65,435	28,603	209,890	130,243	78,829
542,563	626,824	562,054	637,645	1,275,563	922,466
<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>
8,487,091	9,504,093	13,788,805	10,259,473	10,715,487	14,930,183
9,520,398	9,612,404	5,953,880	7,951,489	7,695,551	5,335,415
13,428,127	12,700,723	13,315,170	15,356,980	13,376,431	10,771,916
4,649,878	5,070,632	5,273,515	6,091,313	6,369,773	5,658,143
34,332,729	33,763,565	32,878,416	31,694,232	31,691,350	31,957,123
21,400,104	24,465,710	27,508,821	28,285,462	29,963,359	29,308,085
172,177	124,906	115,127	153,158	177,470	145,106
427,674	453,456	254,412	226,807	354,382	287,490
4,074	401	263	129,893	30,085	16,712
6,245,893	2,580,531	4,388,974	11,241,193	18,540,121	8,155,903
1,159,650	1,657,121	835,038	1,616,781	1,313,041	1,360,626
2,640,360	2,887,752	3,062,409	2,385,224	8,333,068	1,788,616
12,175,000	12,000,000	12,000,000	6,000,000	9,000,000	4,000,000
2,066,054	2,008,798	2,057,072	1,797,679	1,957,694	1,563,040
284,903	0	0	306,096	225,354	0
<u>116,994,112</u>	<u>116,830,092</u>	<u>121,431,902</u>	<u>123,495,780</u>	<u>139,743,166</u>	<u>115,278,358</u>
<u>(12,674,262)</u>	<u>(10,871,704)</u>	<u>(11,548,618)</u>	<u>(15,298,943)</u>	<u>(31,874,939)</u>	<u>(6,349,891)</u>
44,158	211,895	35,893	47,150	889,126	0
0	502,387	0	0	210,490	0
224,607	102,068	318,034	499,716	0	0
0	489,891	0	0	0	0
0	0	0	1,058,603	0	0
9,906,180	0	0	10,955,000	8,610,000	0
(23,577)	0	0	(144,605)	0	0
0	87,637	55,966	0	134,994	0
0	0	0	0	(2,540,000)	0
8,115,000	12,175,000	12,230,000	12,280,000	12,235,000	9,393,000
36,735	0	0	31,262	0	42,650
4,198,625	3,209,008	8,753,449	12,790,790	5,964,266	8,049,721
<u>(4,052,503)</u>	<u>(3,166,707)</u>	<u>(8,625,049)</u>	<u>(9,678,388)</u>	<u>(5,514,805)</u>	<u>(7,721,158)</u>
<u>18,449,225</u>	<u>13,611,179</u>	<u>12,768,293</u>	<u>27,839,528</u>	<u>19,989,071</u>	<u>9,764,213</u>
<u>\$5,774,963</u>	<u>\$2,739,475</u>	<u>\$1,219,675</u>	<u>\$12,540,585</u>	<u>(\$11,885,868)</u>	<u>\$3,414,322</u>
15.46%	14.79%	14.84%	9.55%	15.50%	7.25%

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
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
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545

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 was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 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. 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%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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	\$2,009,184,510	\$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	41.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656

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

	2015	2014	2013	2012
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.75406	1.74446	1.80595	1.79203
Commercial/Industrial and Public Utility Real	3.40051	3.36302	3.34951	3.28089
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.97127	0.96595	0.51599	0.51201
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.95713	0.93752
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.56265	1.55410	1.60888	1.59648
Commercial/Industrial and Public Utility Real	2.50000	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	0.68620	0.68245	0.70651	0.70106
Commercial/Industrial and Public Utility Real	1.00000	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	0.37545	0.37339	3.86556	0.38358
Commercial/Industrial and Public Utility Real	0.40000	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	0.97127	0.96595	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	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	0.97127	0.96595	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	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	0.38851	0.38638	0.40000	0.00000
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.40000	0.00000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$7.68066	\$7.63862	\$10.90287	\$6.98515
Commercial/Industrial and Public Utility Real	10.70051	10.66302	10.60664	10.11841
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.40000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.68066	\$9.63862	\$12.90287	\$8.98515
Commercial/Industrial and Public Utility Real	12.70051	12.66302	12.60664	12.11841
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.40000
Total Weighted Average Tax Rate	\$10.36527	\$10.32594	\$9.71668	\$9.71470

2011	2010	2009	2008	2007	2006
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.77209	1.68279	1.67202	1.66097	1.66863	1.66639
3.17114	3.02851	2.94555	2.88555	2.82862	2.81469
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.50631	0.14424	0.47772	0.47456	0.47675	0.47611
0.90616	0.25962	0.84169	0.82455	0.80828	0.80430
1.00000	0.30000	1.00000	1.00000	1.00000	1.00000
1.57872	1.49916	1.48957	1.47972	1.48655	1.48455
2.50000	2.50000	2.50000	2.45848	2.40997	2.39810
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.69326	0.65833	0.65411	0.64979	0.65279	0.65191
1.00000	1.00000	1.00000	0.98339	0.96399	0.95924
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.37931	0.36020	0.35789	0.35553	0.35717	0.35668
0.40000	0.40000	0.40000	0.39803	0.39017	0.38825
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.00000	1.00000	1.00000	0.99541	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.92968	\$5.34471	\$5.65131	\$5.61597	\$4.64188	\$4.63563
9.97730	8.18813	8.68724	8.55000	7.40104	7.36459
10.40000	8.70000	9.40000	9.40000	8.40000	8.40000
\$8.92968	\$7.34471	\$7.65131	\$7.61597	\$6.64188	\$6.63563
11.97730	10.18813	10.68724	10.55000	9.40104	9.36459
12.40000	10.70000	11.40000	11.40000	10.40000	10.40000
\$9.62750	\$8.73361	\$9.08844	\$9.21784	\$8.20949	\$8.38656

(continued)

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

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$2.30000	\$2.30000	\$3.50000	\$3.50000
Commercial/Industrial and Public Utility Real	2.30000	2.30000	3.50000	3.50000
General Business and Public Utility Personal	2.30000	2.30000	3.50000	3.50000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	3.30000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	3.30000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	3.30000
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	5.93428	5.92950	5.87197	5.85083
Commercial/Industrial and Public Utility Real	6.00000	6.00000	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	11.25220	11.23565	11.26146	11.24310
Commercial/Industrial and Public Utility Real	13.03844	13.04223	13.10000	13.10000
General Business and Public Utility Personal	13.10000	13.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.78864	4.78864	4.80000	4.80000
General Business and Public Utility Personal	4.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	8.20000	8.20000	8.18724	8.17959
Commercial/Industrial and Public Utility Real	8.20000	8.20000	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

2011	2010	2009	2008	2007	2006
\$3.50000	\$3.50000	\$3.20000	\$3.20000	\$4.45000	\$4.70000
3.50000	3.50000	3.20000	3.20000	4.45000	4.70000
3.50000	3.50000	3.20000	3.20000	4.45000	4.70000
3.30000	3.30000	1.83000	1.70000	1.70000	1.70000
3.30000	3.30000	1.83000	1.70000	1.70000	1.70000
3.30000	3.30000	1.83000	1.70000	1.70000	1.70000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.81244	5.61656	5.60419	5.59284	5.58911	5.24900
6.00000	6.00000	5.84728	5.83726	5.80692	5.53055
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
10.13553	9.84693	6.84485	6.83527	6.82864	6.83041
12.63188	11.99766	9.04503	9.04503	9.01040	9.01040
13.10000	13.10000	10.10000	10.10000	10.10000	10.10000
4.80000	4.80000	4.80000	2.80000	2.80000	2.80000
4.80000	4.80000	4.80000	2.80000	2.80000	2.80000
4.80000	4.80000	4.80000	2.80000	2.80000	2.80000
8.16592	8.03436	8.02236	8.00931	8.00996	7.55985
8.15904	8.08278	8.07050	8.03808	8.03522	7.86600
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

	2015	2014	2013	2012
Plymouth				
Residential/Agricultural Real	\$13.54866	\$13.37386	\$13.22147	\$13.11529
Commercial/Industrial and Public Utility Real	19.24748	18.89170	19.50000	19.07112
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.58615	5.53217	5.60512	5.58136
Commercial/Industrial and Public Utility Real	6.78398	6.78368	6.82593	6.82593
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	3.21739	3.21448	3.73422	3.73279
Commercial/Industrial and Public Utility Real	4.76765	4.76765	4.77166	4.77166
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	4.82243	4.81266	5.18417	5.17638
Commercial/Industrial and Public Utility Real	5.30000	5.30000	5.30000	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	3.63596	3.63293	3.77350	3.76903
Commercial/Industrial and Public Utility Real	3.69349	3.69349	3.69398	3.69398
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	9.27519	9.27203	9.75288	9.73440
Commercial/Industrial and Public Utility Real	10.34618	10.34665	10.46069	10.46069
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	13.01489	12.98043	12.86470	12.80278
Commercial/Industrial and Public Utility Real	13.50000	13.50000	13.50000	13.50000
General Business and Public Utility Personal	13.50000	13.50000	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

2011	2010	2009	2008	2007	2006
\$12.47609	\$12.09221	\$12.07619	\$12.14566	\$12.16708	\$12.15785
17.55163	17.63402	17.63402	17.58767	17.65709	17.65996
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52700	5.52315	5.52314	5.50755	5.52299	5.52622
5.82593	6.77382	6.77382	6.77382	6.77812	6.80931
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	3.55484	3.88518	3.88603	3.94933	3.94546
3.00000	3.64095	3.64095	3.64095	3.64819	3.64819
3.00000	5.00000	5.00000	5.00000	5.00000	5.00000
3.72075	4.04563	4.51141	4.04955	3.73180	4.18535
4.77166	4.65106	4.66141	4.66141	4.66487	4.66802
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.56715	6.70614	6.70471	6.69566	6.46150	6.45955
7.80000	7.13922	7.31922	7.31922	7.32137	6.78451
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.76070	3.75995	3.75600	4.29637	4.32744	3.72776
3.68707	3.64953	3.64695	4.20868	4.20970	3.60970
5.10000	5.10000	5.10000	5.70000	5.70000	5.10000
9.71699	9.62557	9.61622	9.60956	9.62297	9.33940
10.46069	10.20794	10.22760	10.25354	10.17139	9.98099
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
10.74620	10.28454	10.25570	10.23103	10.21710	10.20945
11.50000	11.37020	11.33744	11.32534	11.30077	11.29788
11.50000	11.50000	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

	2015	2014	2013	2012
Mifflin				
Residential/Agricultural Real	\$15.16480	\$15.11997	\$13.27191	\$13.18122
Commercial/Industrial and Public Utility Real	15.65000	15.65000	13.90000	13.90000
General Business and Public Utility Personal	15.65000	15.65000	13.90000	13.90000
Monroe				
Residential/Agricultural Real	6.50851	6.50212	6.98413	6.97240
Commercial/Industrial and Public Utility Real	7.37435	7.31458	7.58944	7.48385
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	5.63427	5.62868	6.09599	6.09256
Commercial/Industrial and Public Utility Real	7.03387	7.03387	7.26978	7.26978
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	3.83388	3.83343	4.15800	4.15671
Commercial/Industrial and Public Utility Real	4.56865	4.56865	4.60416	4.60416
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	4.87169	4.86793	5.21729	5.30522
Commercial/Industrial and Public Utility Real	5.29601	5.29601	5.29956	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	3.56562	3.56562	3.99137	3.98747
Commercial/Industrial and Public Utility Real	4.19779	4.19779	4.20000	4.20000
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	9.10291	9.09854	7.08780	7.07373
Commercial/Industrial and Public Utility Real	9.30000	9.27906	7.30000	7.30000
General Business and Public Utility Personal	9.30000	9.30000	7.30000	7.30000
Troy				
Residential/Agricultural Real	6.73953	4.73271	4.74944	4.74121
Commercial/Industrial and Public Utility Real	7.04599	5.40599	5.40563	5.40303
General Business and Public Utility Personal	7.50000	5.50000	5.50000	5.50000
Washington				
Residential/Agricultural Real	5.47670	5.47065	5.50000	5.50000
Commercial/Industrial and Public Utility Real	5.50000	5.50000	5.50000	5.50000
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2011	2010	2009	2008	2007	2006
\$13.11045	\$12.60516	\$12.54260	\$12.49301	\$12.52617	\$12.51227
13.90000	13.90000	13.90000	13.89452	13.89452	13.87707
13.90000	13.90000	13.90000	13.90000	13.90000	13.90000
6.94385	6.92195	6.91641	6.90823	6.97332	6.97441
7.47521	7.67085	7.67085	7.67085	7.70428	7.70594
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.07986	6.09188	6.07894	6.08085	6.17140	6.18111
7.26978	7.18839	7.18839	7.18839	7.18839	7.18839
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.14434	4.28978	4.28926	4.28471	4.36915	4.37105
4.60416	4.55478	4.55478	4.55478	4.53427	4.53427
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.18778	5.25113	5.24301	5.23386	5.28674	5.29001
5.29347	5.30000	5.29418	5.29418	5.29418	5.30000
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.97597	2.20000	2.20000	2.20000	2.20000	2.20000
4.20000	2.20000	2.20000	2.20000	2.20000	2.20000
4.20000	2.20000	2.20000	2.20000	2.20000	2.20000
6.73123	6.51118	6.49264	5.86477	5.86801	5.87331
7.30000	7.30000	7.29994	7.26500	7.12864	7.12039
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.72928	4.63470	4.62479	4.61998	4.62486	4.62566
5.40112	5.34913	5.34055	5.31954	5.31863	5.32408
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
5.50000	5.50000	4.15125	4.14837	4.15288	4.15689
5.50000	5.49967	4.67057	4.67058	4.67015	4.68176
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

	2015	2014	2013	2012
Weller				
Residential/Agricultural Real	\$5.02364	\$5.02072	\$5.29807	\$5.29357
Commercial/Industrial and Public Utility Real	5.58767	5.58767	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	7.90554	7.90430	8.51168	8.49840
Commercial/Industrial and Public Utility Real	9.38876	9.28640	9.52783	9.52783
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	1.83755	1.83437	2.47677	2.27487
Commercial/Industrial and Public Utility Real	4.62212	4.62209	4.50061	4.43241
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.33695	1.32962	1.38256	1.37884
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	1.00000	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	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	3.75821	3.73650	3.84414	1.92861
Commercial/Industrial and Public Utility Real	3.90000	3.90000	3.90000	2.00000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	2.00000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.30761	2.30782	2.34604	2.40709
Commercial/Industrial and Public Utility Real	2.97366	2.96277	2.90979	2.88732
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.77191	2.92048	2.70312	2.70419
Commercial/Industrial and Public Utility Real	2.75978	2.92527	2.57658	2.52801
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.18254	2.18167	2.39137	2.38962
Commercial/Industrial and Public Utility Real	4.29726	4.27490	4.25476	4.23422
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2011	2010	2009	2008	2007	2006
\$5.28300	\$5.32058	\$5.31529	\$5.30720	\$5.34850	\$5.35169
5.92276	5.99750	5.99750	5.99750	6.00000	5.95394
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.48324	8.46156	8.46577	8.18757	8.16782	8.17229
9.51351	9.19933	9.19865	8.71736	8.72190	9.19633
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.46314	1.77487	1.77436	1.77336	1.85137	1.85774
4.43241	3.32079	3.32453	3.32453	3.36276	3.37513
5.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.37361	1.35047	1.34754	1.33999	1.34676	1.34618
1.40000	1.40000	1.40000	1.39801	1.38779	1.38547
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
1.00000	0.99381	0.98204	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
1.90698	1.80364	1.79158	1.77904	1.78542	1.78292
2.00000	2.00000	2.00000	1.99160	1.94969	1.94014
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.39950	2.31605	2.32804	2.33047	2.42685	2.47890
2.87750	2.76416	2.74588	2.76950	2.85481	2.80641
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.63525	2.00384	2.00000	2.00000	2.00274	2.00000
2.49387	2.03074	2.01041	2.00567	2.01422	2.00000
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.38807	2.34852	2.35094	2.34060	2.56408	2.56756
4.22301	4.15526	4.13095	4.09797	4.26075	4.25439
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

	2015	2014	2013	2012
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.69813	\$2.83000	\$2.07710	\$2.07625
Commercial/Industrial and Public Utility Real	3.40594	3.39000	2.59396	2.54530
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	38.45072	38.63550	38.75345	37.82274
Commercial/Industrial and Public Utility Real	45.62303	45.65630	45.51526	44.24809
General Business and Public Utility Personal	66.05000	66.25000	66.85000	65.95000
Buckeye Central Local				
Residential/Agricultural Real	25.32192	25.89191	25.94065	26.44076
Commercial/Industrial and Public Utility Real	28.67671	29.13269	29.28814	29.78814
General Business and Public Utility Personal	50.50000	51.00000	51.00000	51.50000
Clear Fork Local				
Residential/Agricultural Real	25.26354	25.24712	25.77269	25.70730
Commercial/Industrial and Public Utility Real	30.76494	30.72414	31.02082	31.02082
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	41.36309	42.82754	43.44592	45.05200
Commercial/Industrial and Public Utility Real	59.89935	60.54361	59.52132	60.71982
General Business and Public Utility Personal	73.20000	73.90000	73.90000	75.65000
Crestview Local				
Residential/Agricultural Real	25.26033	25.22290	25.74206	25.71200
Commercial/Industrial and Public Utility Real	28.29350	28.29350	28.33648	28.06115
General Business and Public Utility Personal	48.40000	48.40000	48.40000	48.40000
Galion City				
Residential/Agricultural Real	36.52856	37.03403	37.20330	37.10935
Commercial/Industrial and Public Utility Real	49.21254	49.07431	48.62385	47.79646
General Business and Public Utility Personal	60.28000	60.28000	60.28000	60.28000
Lexington Local				
Residential/Agricultural Real	39.20591	39.15401	39.28086	39.18827
Commercial/Industrial and Public Utility Real	40.84505	40.38107	40.34091	40.26265
General Business and Public Utility Personal	47.40000	47.40000	47.50000	47.50000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.62595	30.47853	30.42296	31.29028
Commercial/Industrial and Public Utility Real	32.93022	32.74526	31.52982	32.11921
General Business and Public Utility Personal	39.81000	39.81000	39.21000	40.42000

2011	2010	2009	2008	2007	2006
\$2.03188	\$2.00472	\$1.99999	\$2.00000	\$2.01961	\$2.02218
2.39945	2.30734	2.25795	3.09528	3.05111	3.04122
3.70000	3.70000	3.70000	4.70000	4.70000	4.70000
34.09001	31.79426	31.75369	31.74829	33.10984	33.12339
40.48811	38.52549	38.11665	38.74066	40.16363	39.54836
62.25000	62.25000	62.25000	62.25000	62.25000	62.25000
28.05751	28.07630	28.07653	28.08169	26.31694	20.00003
30.17854	30.33725	30.26318	30.22490	28.50972	22.19823
53.10000	53.10000	53.10000	53.10000	51.30000	45.00000
25.65091	25.89716	24.77810	24.55518	24.18618	24.00439
30.57301	28.46090	28.23213	28.05168	27.61127	27.56908
49.05000	48.75000	48.50000	48.25000	47.85000	47.65000
40.48848	40.25118	39.99209	30.42735	29.80687	31.04156
55.46845	55.34481	53.12646	44.20768	41.60495	42.68813
72.80000	72.77000	72.55000	63.81000	63.17000	64.42000
25.67695	25.85400	26.51975	26.78681	26.95495	26.95911
27.35390	26.97214	27.54266	27.84266	27.70311	26.98966
48.40000	48.40000	49.10000	49.40000	49.40000	49.40000
33.78927	33.79935	33.71757	29.62526	29.64272	28.90498
42.49344	42.33974	41.94875	39.80184	39.75524	38.67128
59.33000	59.33000	59.33000	57.23000	57.23000	56.53000
38.84507	29.52299	29.41123	29.35142	29.48793	29.40702
39.45004	31.18639	30.71639	30.62611	30.72543	30.53966
47.30000	39.10000	39.10000	39.10000	39.20000	39.10000
31.26865	30.34726	30.47077	30.55111	30.98053	30.69683
31.98814	31.04201	31.16582	31.08064	32.28188	31.02395
40.46000	40.23000	40.35000	40.43000	40.83000	40.54000

(continued)

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

	2015	2014	2013	2012
Lucas Local				
Residential/Agricultural Real	\$35.12410	\$35.40000	\$37.61649	\$37.55698
Commercial/Industrial and Public Utility Real	36.46111	36.39942	38.18127	37.60037
General Business and Public Utility Personal	47.10000	47.40000	49.20000	49.20000
Madison Local				
Residential/Agricultural Real	35.92896	35.79419	35.34366	34.97349
Commercial/Industrial and Public Utility Real	54.77661	54.73331	54.52257	53.61323
General Business and Public Utility Personal	65.50000	65.50000	65.50000	65.40000
Mansfield City				
Residential/Agricultural Real	48.85798	48.05156	46.76620	35.91788
Commercial/Industrial and Public Utility Real	60.25680	59.39906	58.92282	47.77192
General Business and Public Utility Personal	71.25000	70.85000	70.45000	59.95000
Northmor Local				
Residential/Agricultural Real	26.69227	26.68161	26.80447	26.77886
Commercial/Industrial and Public Utility Real	28.35085	27.72502	27.62445	27.64092
General Business and Public Utility Personal	34.24000	34.24000	34.24000	34.24000
Ontario Local				
Residential/Agricultural Real	38.42648	38.50503	38.46311	38.36432
Commercial/Industrial and Public Utility Real	43.62093	43.57544	43.64640	43.43238
General Business and Public Utility Personal	51.00000	51.10000	51.10000	51.10000
Plymouth Local				
Residential/Agricultural Real	26.18746	26.88969	27.30556	27.25701
Commercial/Industrial and Public Utility Real	28.91403	29.33392	30.06051	29.64774
General Business and Public Utility Personal	32.10000	32.80000	32.80000	32.80000
Shelby City				
Residential/Agricultural Real	30.99179	30.93043	32.15916	31.96342
Commercial/Industrial and Public Utility Real	44.10643	43.98996	43.93873	43.69753
General Business and Public Utility Personal	55.50000	55.50000	55.80000	55.70000
South Central Local				
Residential/Agricultural Real	21.71659	22.27313	22.27707	22.27739
Commercial/Industrial and Public Utility Real	23.39116	23.81300	23.24446	23.22578
General Business and Public Utility Personal	36.40000	36.90000	36.90000	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

2011	2010	2009	2008	2007	2006
\$37.43283	\$37.25758	\$37.33217	\$37.30001	\$37.90001	\$28.10001
37.55288	37.59805	37.69805	37.69805	38.31057	28.38011
49.20000	49.20000	49.30000	49.30000	49.90000	40.10000
30.21836	28.18798	27.54552	27.38111	27.37656	27.21903
48.10279	46.59281	45.22350	44.70681	44.55048	44.88309
60.90000	60.90000	60.40000	60.40000	60.40000	60.40000
46.78488	43.59247	42.06970	41.75796	42.24661	33.47181
58.49240	56.76699	54.85070	54.35765	54.12802	44.96299
71.35000	69.95000	68.65000	68.65000	69.25000	60.55000
26.77502	25.08972	26.85282	26.80388	19.70000	19.70002
27.63166	26.95245	26.87975	26.83878	19.70000	19.70003
34.24000	32.24000	34.24000	34.24000	27.10000	27.10000
37.90731	35.81087	35.49148	34.50243	34.30358	33.91916
42.20588	40.49373	40.07256	38.21688	37.24490	36.81133
50.80000	50.10000	49.40000	49.00000	48.80000	48.40000
26.95063	26.98723	26.97521	27.17830	27.18962	27.29056
28.46383	28.51015	28.51947	28.67892	28.75228	28.87330
32.80000	32.80000	32.80000	33.00000	33.00000	33.10000
31.78150	30.54287	25.47355	25.41076	25.36183	24.94584
43.52458	40.04374	33.12321	33.49318	32.72616	32.18510
55.70000	54.90000	49.90000	49.90000	49.80000	49.40000
22.34811	22.35805	22.35008	23.01131	23.01131	22.98669
22.44349	22.44349	22.47037	23.21289	23.23776	22.97473
36.95000	36.95000	36.95000	37.55000	37.55000	37.55000

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

Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
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
2007	17,426,250	15,622,517	89.65	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233

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

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

* - Includes Homestead and Rollback
- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
83.11 %	\$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
93.74	817,281	4.69
97.58	822,720	4.97

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
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
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914

(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
248	0.00	103,648	0.00
5,013	6.91	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
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70

Richland County, Ohio
Principal Real Property Taxpayers
 2015 and 2006

2015		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$7,343,400	0.39%
Centro Richland LLC	6,410,760	0.34
Wal-Mart Incorporated	5,452,450	0.29
Newman Technology Inc	4,180,400	0.22
The Gorman Rupp Co.	4,076,790	0.22
Gumberg Associates	3,841,020	0.20
ArcelorMittal (Dofasco Shelby Inc)	3,797,550	0.20
Avita Health Systems	3,499,290	0.19
Central Ohio Associates LTD	3,340,270	0.18
SSI Mansfield	2,655,920	0.14
Total	\$44,597,850	2.37%
Total Real Property Assessed Valuation	\$1,880,803,350	
2006		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$12,502,300	0.64%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,067,650	0.31
Gumberg Associates	4,410,360	0.23
Newman Technology Inc	4,408,410	0.23
Muller Hauss Van Aken Farms	4,006,120	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Incorporated	2,561,840	0.13
Total	\$51,270,100	2.62%
Total Real Property Assessed Valuation	\$1,956,782,360	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2015 and 2006

Taxpayer	2015	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$46,769,040	36.43%
Ohio Edison	34,855,540	27.15
American Transmission Systems	14,985,950	11.67
Ohio Power	14,684,620	11.44
Columbia Gas of Ohio	5,460,150	4.25
Aqua Ohio Water Company	3,931,540	3.06
Licking Rural Electric	949,530	0.74
Firelands Electric	836,940	0.65
Consolidated Electric Cooperation	732,480	0.57
Spelman Pipeline Holdings LLC	48,360	0.04
Total	\$123,254,150	96.00%
Total Public Utility Property Assessed Valuation	\$128,381,160	
	2006	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$31,684,000	32.95%
Ohio Edison	23,804,740	24.76
United Telephone	17,853,250	18.57
Ohio Power	8,556,420	8.90
American Transmission Systems	7,209,830	7.50
Ohio-American Water Company	1,666,350	1.73
Pennsylvania Lines	1,398,610	1.45
New Par	690,070	0.72
New York Central Lines	876,180	0.91
Licking Rural Electric	782,700	0.81
Total	\$94,522,150	98.30%
Total Public Utility Property Assessed Valuation	\$96,158,960	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2015

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$27,287,488	100.00%	\$27,287,488
Special Assessment Bonds	275,000	100.00	275,000
Notes Payable	265,000	100.00	265,000
OPWC Loans	767,927	100.00	767,927
Capital Leases	1,658,174	100.00	1,658,174
OWDA Loan	152,530	100.00	152,530
<i>Total Direct - Richland County</i>	<u>30,406,119</u>	<u>100.00</u>	<u>30,406,119</u>
Overlapping (2)			
Townships Wholly Within County	1,477,248	100.00	1,477,248
Cities Wholly Within the County	12,631,527	100.00	12,631,527
Villages Wholly Within the County	6,788,485	100.00	6,788,485
Schools Wholly Within the County	93,433,925	100.00	93,433,925
City of Crestline	223,435	0.62	1,385
City of Galion	945,933	0.07	662
Ashland City School District	29,930,259	0.07	22,148
Buckeye Central Local School District	7,775,060	0.19	14,773
Clearfork Local School District	5,394,369	93.13	5,023,776
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	1,580,000	74.30	1,173,940
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	407,000	95.80	389,906
Loudonville-Perrysville Exempted Village School District	906,579	3.86	34,994
Northmor Local School district	13,384,205	3.78	505,923
Plymouth-Shiloh Local School District	930,000	79.80	742,140
South Central Local School District	892,637	2.72	24,278
<i>Total Overlapping</i>	<u>204,361,507</u>		<u>122,857,228</u>
<i>Totals</i>	<u>\$234,767,626</u>		<u>\$153,263,347</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, 2015.

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*

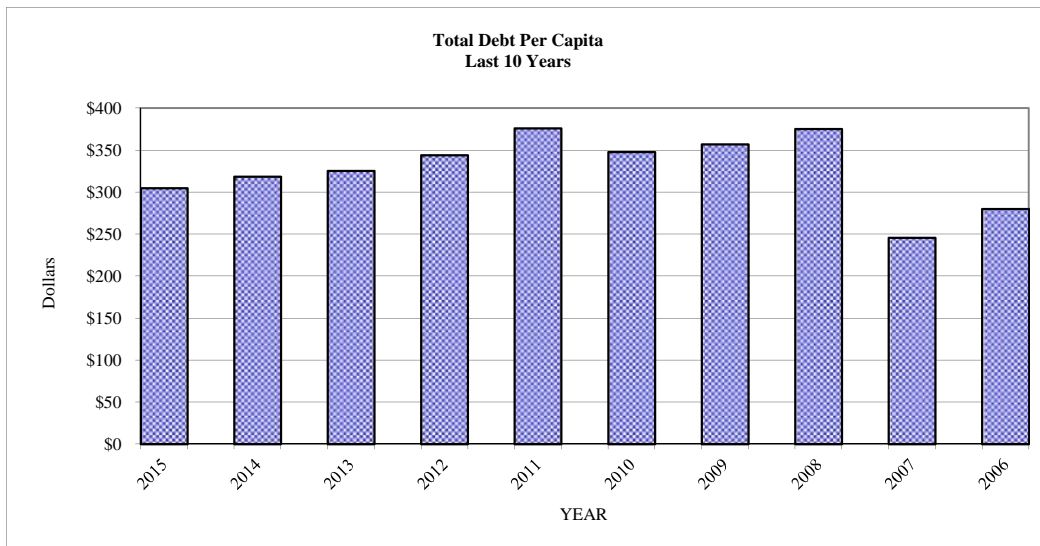
Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2015	\$27,287,488	\$275,000	\$265,000	\$767,927	\$1,658,174	\$152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442
2013	27,798,240	1,870,000	210,000	766,881	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
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0
2006	7,902,702	7,225,000	18,553,009	0	1,704,930	0

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

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

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	\$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	
0	3,330,944	295,000	0	31,230,040	1.26	246	
0	665,847	0	0	36,051,488	1.51	280	



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
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	0.70	252.23
2010	124,475	4,683,734,506	22,843,654	0.48	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
2007	127,101	5,592,288,757	16,638,008	0.29	130.90
2006	128,852	5,895,403,188	8,568,549	0.15	66.50

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

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Eight Years (1)

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
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) The debt service for the first loan began in 2008.
(2) Direct operating expenses do not include depreciation expense.
(3) 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

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

Source: Richland County Auditor

2013		2012		2011	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>
\$46,966,483	\$19,386,593	\$47,220,025	\$19,488,010	\$47,832,571	\$19,733,028
27,819,461	27,819,461	26,128,873	26,128,873	28,142,220	28,142,220
1,870,000	1,870,000	2,610,000	2,610,000	3,305,000	3,305,000
2,887,465	2,887,465	2,968,856	2,968,856	3,259,770	3,259,770
766,881	766,881	859,381	859,381	880,531	880,531
527,958	527,958	388,450	388,450	390,649	390,649
216,498	216,498	245,802	245,802	273,454	273,454
0	0	221,719	221,719	423,440	423,440
2,079,000	2,079,000	4,636,000	4,636,000	9,831,000	9,831,000
3,658,000	3,658,000	3,680,000	3,680,000	0	0
<u>39,825,263</u>	<u>39,825,263</u>	<u>41,739,081</u>	<u>41,739,081</u>	<u>46,506,064</u>	<u>46,506,064</u>
0	0	0	0	0	0
24,040,000	24,040,000	23,258,873	23,258,873	24,247,220	24,247,220
1,870,000	1,870,000	2,610,000	2,610,000	3,305,000	3,305,000
2,887,465	2,887,465	2,968,856	2,968,856	3,259,770	3,259,770
766,881	766,881	859,381	859,381	880,531	880,531
527,958	527,958	388,450	388,450	390,649	390,649
216,498	216,498	245,802	245,802	273,454	273,454
0	0	221,719	221,719	423,440	423,440
277,000	277,000	4,359,000	4,359,000	9,831,000	9,831,000
3,658,000	3,658,000	3,680,000	3,680,000	0	0
843,044	843,044	67,566	67,566	4,601,487	4,601,487
<u>35,086,846</u>	<u>35,086,846</u>	<u>38,659,647</u>	<u>38,659,647</u>	<u>47,212,551</u>	<u>47,212,551</u>
<u>4,738,417</u>	<u>4,738,417</u>	<u>3,079,434</u>	<u>3,079,434</u>	<u>(706,487)</u>	<u>(706,487)</u>
<u>\$42,228,066</u>	<u>\$14,648,176</u>	<u>\$44,140,591</u>	<u>\$16,408,576</u>	<u>\$48,539,058</u>	<u>\$20,439,515</u>
89.91%	75.56%	93.48%	84.20%	101.48%	103.58%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>40,966,483</u>		<u>41,220,025</u>		<u>41,832,571</u>
	<u>\$46,966,483</u>		<u>\$47,220,025</u>		<u>\$47,832,571</u>

(continued)

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

	2010		2009	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>
Debt Limitation	\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830
Total Outstanding Debt:				
General Obligation Bonds	19,711,965	19,711,965	21,224,192	21,224,192
Special Assessment Bonds	3,960,000	3,960,000	4,570,000	4,570,000
Business-Type General Obligation Bonds	3,112,811	3,112,811	3,181,958	3,181,958
Governmental OPWC Loans	721,504	721,504	685,016	685,016
Business-Type OPWC Loans	400,483	400,483	275,166	275,166
OWDA Loan	299,547	299,547	0	0
Computerization Loan	635,161	635,161	846,882	846,882
General Obligation Notes	13,156,000	13,156,000	13,130,000	13,130,000
Special Assessment Notes	0	0	0	0
Total	<u>41,997,471</u>	<u>41,997,471</u>	<u>43,913,214</u>	<u>43,913,214</u>
Exemptions:				
Intergovernmental Loans	0	0	0	0
General Obligation Bonds	15,776,965	15,776,965	16,264,192	16,264,192
Special Assessment Bonds	3,960,000	3,960,000	4,570,000	4,570,000
Business-Type General Obligation Bonds	3,112,811	3,112,811	3,181,958	3,181,958
Governmental OPWC Loans	721,504	721,504	685,016	685,016
Business-Type OPWC Loans	400,483	400,483	275,166	275,166
OWDA Loan	299,547	299,547	0	0
Computerization Loan	635,161	635,161	846,882	846,882
General Obligation Notes	13,156,000	13,156,000	13,130,000	13,130,000
Special Assessment Notes	0	0	0	0
Amount Available in Debt Service Fund	5,157	5,157	127,226	127,226
Total	<u>38,067,628</u>	<u>38,067,628</u>	<u>39,080,440</u>	<u>39,080,440</u>
Net Debt	<u>3,929,843</u>	<u>3,929,843</u>	<u>4,832,774</u>	<u>4,832,774</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$46,138,808</u>	<u>\$16,697,617</u>	<u>\$45,489,301</u>	<u>\$15,896,056</u>
Legal Debt Margin as a Percentage of the Debt Limit	92.15%	80.95%	90.40%	76.69%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>44,068,651</u>		<u>44,322,075</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$50,068,651</u>		<u>\$50,322,075</u>

Source: Richland County Auditor

2008		2007		2006	
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>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>
\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148	\$55,790,308	\$22,916,123
22,812,722	22,812,722	13,147,555	13,147,555	7,878,690	7,878,690
5,480,000	5,480,000	6,375,000	6,375,000	7,225,000	7,225,000
3,248,450	3,248,450	3,317,443	3,317,443	651,308	651,308
399,772	399,772	0	0	0	0
285,166	285,166	295,000	295,000	0	0
0	0	0	0	0	0
1,058,603	1,058,603	0	0	0	0
13,352,000	13,352,000	21,074,000	21,074,000	18,478,000	18,478,000
0	0	0	0	0	0
<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>	<u>34,232,998</u>	<u>34,232,998</u>
0	0	0	0	651,308	651,308
16,762,918	16,762,918	5,056,678	5,056,678	2,264,901	2,264,901
5,480,000	5,480,000	6,375,000	6,375,000	7,225,000	7,225,000
3,248,450	3,248,450	3,317,443	3,317,443	651,308	651,308
399,772	399,772	0	0	0	0
285,166	285,166	295,000	295,000	0	0
0	0	0	0	0	0
1,058,603	1,058,603	0	0	0	0
13,352,000	13,352,000	21,074,000	21,074,000	18,478,000	18,478,000
0	0	0	0	0	0
265,161	265,161	104,834	104,834	0	0
<u>40,852,070</u>	<u>40,852,070</u>	<u>36,222,955</u>	<u>36,222,955</u>	<u>29,270,517</u>	<u>29,270,517</u>
<u>5,784,643</u>	<u>5,784,643</u>	<u>7,986,043</u>	<u>7,986,043</u>	<u>4,962,481</u>	<u>4,962,481</u>
<u>\$46,766,340</u>	<u>\$15,835,750</u>	<u>\$44,769,328</u>	<u>\$13,716,105</u>	<u>\$50,827,827</u>	<u>\$17,953,642</u>
88.99%	73.24%	84.86%	63.20%	91.11%	78.35%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>46,550,983</u>		<u>46,755,371</u>		<u>49,790,308</u>
	<u>\$52,550,983</u>		<u>\$52,755,371</u>		<u>\$55,790,308</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)
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
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800

Source:

- (1) 2006 - 2015 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
5.6%	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
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040

Richland County, Ohio*Principal Employers**2015 and 2006*

2015		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
MedCentral Health Systems	2,400	4.73%
Jay Industries	1,080	2.13
Richland County	1,056	2.08
Newman Technology Inc.	925	1.82
StarTek Inc	850	1.68
CenturyLink, Inc	750	1.48
ArcelorMittal (Dofasco Shelby Inc)	700	1.38
Mansfield City School District	700	1.38
Mansfield Correctional Institute	680	1.34
Therm-O-Disc	600	1.18
Total	<u>9,741</u>	<u>19.20%</u>
Total Employment within the County	<u>50,700</u>	

2006		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
MedCentral Health Systems	2,700	4.60%
General Motors	1,959	3.34
Newman Technology Inc.	1,100	1.87
Richland County	1,041	1.77
Jay Industries	943	1.61
The Gorman-Rupp Co.	809	1.38
Embarq	800	1.36
Therm-O-Disc	721	1.23
Mansfield City School District	700	1.19
Dofasco Shelby Inc	666	1.13
Total	<u>11,439</u>	<u>19.48%</u>
Total Employment within the County	<u>58,700</u>	

Sources: 2006 - Mansfield Chamber of Commerce

2015 - 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	2015	2014	2013	2012
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	68	66	68	63
Commissioners Office	6	6	5	5
Treasurer's Office	8	8	6	6
Judicial System				
County Offices	92	88	86	73
Clerk of Courts	17	16	14	15
Probate Court	9	8	8	8
Public Safety				
County Offices	127	119	120	125
Sheriff (Road Patrol)	47	44	43	49
Public Works				
County Offices	6	6	6	6
Engineer	48	45	48	47
Auto Title	12	11	10	11
Health				
County Offices	11	11	10	10
Board of Developmental Disabilities	352	375	382	329
Human Services				
County Offices	66	61	66	77
Children's Services	107	104	107	128
Job and Family Services	68	68	67	78
Conservation and Recreation				
County Offices	3	3	2	2
<i>Business-Type Activity</i>				
Sewer	9	8	7	9
Totals	<u>1,056</u>	<u>1,047</u>	<u>1,055</u>	<u>1,041</u>

Source: Richland County Auditor

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

2011	2010	2009	2008	2007	2006
72	64	65	89	90	81
6	6	6	6	6	6
5	5	5	8	8	7
73	82	105	124	119	114
15	15	13	18	18	17
8	7	7	8	8	7
162	110	69	105	77	68
52	43	60	60	64	64
6	6	8	10	10	7
49	42	48	51	52	49
12	9	9	11	10	11
10	18	10	15	14	14
326	287	306	298	280	291
75	49	55	58	67	73
138	108	99	103	101	102
85	76	86	104	113	112
2	2	2	2	3	3
9	9	9	9	9	15
<u>1,105</u>	<u>938</u>	<u>962</u>	<u>1,079</u>	<u>1,049</u>	<u>1,041</u>

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

Function/Program	2015	2014	2013	2012
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	79,832	88,826	89,049	89,382
Voter Turnout in November	36,577	33,537	22,304	69,988
Percentage of Voter Turnout	45.82%	37.76%	25.05%	78.30%
Recorder				
Deeds Issued	7,991	7,842	8,041	7,228
Mortgages Issued	13,744	13,999	16,174	16,249
Judicial System				
Common Pleas Courts Cases				
Civil	2,068	2,497	2,066	1,670
Criminal	1,053	832	852	897
Domestic	1,199	1,172	1,366	1,356
Health				
Dog and Kennel				
Dogs Licensed	18,560	21,951	18,891	22,105
Kennels	2,550	2,480	899	2,650
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,738	3,732	3,652	3,625
Flat Rate	931	939	1,015	1,075

Source: Richland County Auditor

2011	2010	2009	2008	2007	2006
87,811	87,138	86,032	94,579	91,698	91,152
41,266	41,980	39,167	85,168	31,116	45,814
46.99%	48.18%	45.53%	90.05%	33.93%	50.26%
6,158	5,846	5,687	6,307	5,316	6,220
11,491	11,135	11,504	12,927	12,078	14,658
1,842	1,864	1,871	2,324	1,904	1,577
871	913	996	929	1,048	1,088
1,339	1,600	1,760	1,593	1,495	1,601
14,787	15,352	19,178	20,302	20,059	20,454
516	319	234	252	305	315
3,619	3,594	3,567	3,361	3,479	3,373
1,073	1,107	1,147	1,361	1,239	1,296

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

	2015	2014	2013	2012
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	18	16	16	19
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	9	10	10	12
Juvenile Attention Center				
Vehicles	7	7	6	6
Public Safety				
County Offices				
Vehicles	5	5	5	5
Sheriff's Office				
Vehicles	71	58	53	52
Public Works				
County Engineer				
Vehicles	66	63	62	61
Codes and Permits				
Vehicles	3	3	4	4
Health				
Developmental Disabilities				
Vehicles	55	52	50	47
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	9	8	10	7
Children's Services				
Vehicles	25	25	25	26
Conservation and Recreation				
Vehicles	3	1	1	1
<i>Business-Type Activities</i>				
Sewer				
Vehicles	7	7	7	8

Source: Richland County Auditor

2011	2010	2009	2008	2007	2006
18	17	18	19	22	23
1	2	2	2	2	2
1	1	1	1	1	2
12	11	11	13	6	10
6	6	6	5	11	11
5	4	6	5	3	7
50	49	59	62	66	66
57	55	56	56	52	52
4	4	4	4	4	3
44	44	42	41	44	44
2	2	2	5	5	6
9	9	10	12	13	13
21	21	21	21	20	20
1	1	1	1	1	1
8	8	8	8	10	10

Richland County, Ohio

Miscellaneous Statistics

December 31, 2015

<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	1

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

MedCentral Mansfield and Shelby

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 FINANCIAL CONDITION

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
AUGUST 25, 2016