



Dave Yost • Auditor of State



**RICHLAND COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards .....	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	5
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 .....	7
Schedule of Findings.....	11

**THIS PAGE INTENTIONALLY LEFT BLANK**

RICHLAND COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>FEDERAL GRANTOR</u> <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Passed Through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families with Disabilities	84.181	34-6002296	\$ -	\$ 112,583
<i>Passed Through the Ohio Department of Education</i>				
Special Education-Preschool Grants - Special Education Cluster (IDEA)	84.173	34-6002296	-	43,878
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				
			-	<b>156,461</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through the Ohio Department of Education</i>				
National School Lunch Program - Child Nutrition Cluster	10.555	34-6002296	-	44,414
Child and Adult Care Food Program	10.558	34-6002296	-	17,901
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP Cluster	10.561	34-6002296	-	657,078
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				
			-	<b>719,393</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<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-15-1CM-1	-	48,625
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1CM-1	-	8,000
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	56,625
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
			-	<b>56,625</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	85312	-	924,081
Highway Planning and Construction	20.205	92857	-	329,616
Highway Planning and Construction	20.205	96451	-	185,120
Total Highway Planning and Construction Cluster			-	1,438,817
Enhanced Mobility of Seniors and Individuals with Disabilities - Transit Services Programs Cluster	20.513	SPEC-0070-016-013	-	48,957
<i>Passed Through the Ohio Department of Public Safety</i>				
<u>Highway Safety Cluster:</u>				
State and Community Highway Safety	20.600	34-6002296	-	12,643
National Priority Safety Programs	20.616	34-6002296	-	20,593
Total Highway Safety Cluster			-	33,236
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				
			-	<b>1,521,010</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	34-6002296	-	135,311
<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	-	30,000
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				
			-	<b>165,311</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>Passed through the WIA Area 10 Board</i>				
<u>Workforce Investment Act (WIA) Cluster:</u>				
WIA Adult Program	17.258	G-1516-15-0184	-	321,265
WIA Adult Program-Administration	17.258	G-1516-15-0184	-	7,001
Total WIA Adult Program			-	328,266
WIA Dislocated Worker Formula Grants	17.278	G-1516-15-0184	-	268,945
WIA Dislocated Worker Formula Grants-Administration	17.278	G-1516-15-0184	-	201
Total WIA Dislocated Worker Formula Grants			-	269,146
Total Workforce Investment Act Cluster			-	597,412
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-1516-15-0184	-	14,480
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				
			-	<b>611,892</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<u>Medicaid Cluster:</u>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	34-6002296	-	516,808
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1617-11-5572	-	1,462,080
Medical Assistance Program	93.778	G-1617-11-5574	-	1,308,502
Total Medicaid Cluster			-	3,287,390
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	05D91	-	86,809
Block Grants for Community Mental Health Services	93.958	70-0441-HOUSING-T16-161032	-	29,588
Block Grants for Community Mental Health Services	93.958	05D91	-	28,547
Total Block Grants for Community Mental Health Services			-	144,944
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-UMADAOP-P-16/17-9202	-	167,360
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	352,093
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-5005-CFRO-T 16/17-0129	-	81,840
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70 SAPT - BG	-	3,369
Block Grants for Prevention and Treatment of Substance Abuse	93.959	70-4158-Women-T-16/17-10184	-	81,871
Total Block Grants for Prevention and Treatment of Substance Abuse			-	686,533

RICHLAND COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Passed Through the Ohio Department of Homeland Security</b> Medical Reserve Corps Small Grant Program	93.008	5MRCSG101005-04	-	1,592
<b>Passed Through the Ohio Department of Mental Health and Addiction Services</b> Social Services Block Grant	93.667	05D911	-	105,733
<b>Passed Through the Ohio Department of Developmental Disabilities</b> Social Services Block Grant	93.667	34-6002296	-	83,754
<b>Passed through the Ohio Department of Job and Family Services</b> Social Services Block Grant	93.667	G-1617-11-5572	639,919	882,499
Total Social Services Block Grant			<u>639,919</u>	<u>1,071,986</u>
<b>Passed through the Ohio Department of Job and Family Services</b> Promoting Safe and Stable Families	93.556	G-1617-11-5574	-	149,486
<u>TANF Cluster:</u> Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5572	774,066	3,007,050
Temporary Assistance for Needy Families (TANF) Total TANF Cluster	93.558	G-1617-11-5574	<u>-</u>	<u>7,759</u>
			774,066	3,014,809
Child Support Enforcement	93.563	G-1617-11-5573	-	929,498
Child Care and Development Block Grant - CCDF Cluster	93.575	G-1617-11-5572	-	226,919
State Court Improvement Program	93.586	G-1617-11-5572	-	5,034
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5574	-	81,468
Foster Care-Title IV-E	93.658	G-1617-11-5574	-	2,249,548
Adoption Assistance	93.659	G-1617-11-5574	-	1,383,458
Chafee Foster Care Independence Program	93.674	G-1617-11-5574	-	7,415
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>1,413,985</u>	<u>13,240,080</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b> <b>Passed Through the Ohio Emergency Management Agency</b> Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	-	90,334
Pre-Disaster Mitigation	97.047	EMC-2015-PC-0006 / PDMC-14	-	10,020
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	-	17,100
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<u>117,454</u>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<u>\$ 1,413,985</u>	<u>\$ 16,588,226</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, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County, Ohio, (the County) under programs of the federal government for the year ended December 31, 2016. 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 – SUBRECIPIENTS**

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

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

**NOTE D – CHILD NUTRITION CLUSTER**

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

**NOTE E – MATCHING REQUIREMENTS**

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

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

The current cash balance on the County's local program income account as of December 31, 2016 is \$32,336.

**THIS PAGE INTENTIONALLY LEFT BLANK**





# 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2017. 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 initial "D".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2017



# Dave Yost • Auditor of State

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Richland County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2016. 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 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, 2016.

***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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2017, wherein we noted the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 26, 2017. 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 18, 2017

**THIS PAGE INTENTIONALLY LEFT BLANK**

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2016**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #93.558 – Temporary Assistance for Needy Families  CFDA #93.658 – Foster Care-Title IV-E  <u>Workforce Investment Act (WIA) Cluster:</u> CFDA #17.258 – WIA Adult Program CFDA #17.278 – WIA Dislocated Worker Formula Grants
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

**This page intentionally left blank.**





**Comprehensive Annual Financial Report  
For the Year Ending December 31, 2016  
Patrick W. Dropsey, Auditor**

**This page intentionally left blank.**

**RICHLAND COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**December 31, 2016**

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

# Introductory Section



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Table of Contents*

**I. INTRODUCTORY SECTION**

Table of Contents .....	i
Letter of Transmittal .....	vi
GFOA Certificate of Achievement .....	xi
Elected Officials.....	xii
Principal Appointed Officials and Department Heads.....	xiii
Organizational Charts .....	xiv

**II. FINANCIAL SECTION**

Letter of Transmittal Report.....	1
Management of Financial Reporting.....	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position .....	13
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	20
Mental Health Board Fund.....	21
Developmental Disabilities Board Fund .....	22
Public Assistance Fund .....	23
Economic Development Fund.....	24
Statement of Fund Net Position - Proprietary Funds .....	25
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds.....	26
Statement of Cash Flows - Proprietary Funds .....	27
Statement of Fiduciary Net Position - Fiduciary Funds.....	29
Statement of Changes in Fiduciary Net Position - Fiduciary Funds .....	30
Notes to the Basic Financial Statements .....	31

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Table of Contents (continued)*

Required Supplementary Information:

Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan – Last Three Years .....	91
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio – Last Four Fiscal Years.....	92
Schedule of the County Contributions – Ohio Public Employees Retirement System – Traditional Plan – Last Four Years .....	93
Schedule of the County Contributions – State Teachers Retirement System of Ohio – Last Ten Years.....	94

Combining and Individual Fund Statements and Schedules:

Combining Statements - Nonmajor Governmental Funds:

Fund Descriptions .....	96
Combining Balance Sheet - Nonmajor Governmental Funds.....	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	101
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	108
Combining Balance Sheet - Nonmajor Debt Service Funds.....	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	115
Combining Balance Sheet - Nonmajor Capital Projects Funds .....	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	119

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Table of Contents (continued)*

---

Combining Statements - Internal Service Funds:

Fund Descriptions .....	122
Combining Statement of Fund Net Position - Internal Service Funds.....	123
Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Funds .....	124
Combining Statement of Cash Flows - Internal Service Funds .....	125

Combining Statements - Fiduciary Funds:

Fund Descriptions .....	126
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	128

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in  
Fund Balance/Equity - Budget (Non-GAAP Basis) and Actual:

Major Funds:

General Fund.....	131
Mental Health Board Fund.....	139
Developmental Disabilities Board Fund .....	140
Public Assistance Fund .....	141
Children's Services Fund .....	142
Road and Bridge Fund .....	143
Sewer Fund .....	144

NonMajor Funds:

Dog and Kennel Fund .....	145
Real Estate Assessment Fund .....	146
Motor Vehicle License and Gas Tax Fund .....	147
Court Operations Fund.....	148
Sheriff Operations Fund.....	149
Adult Probation Fund.....	150
Court Computers Fund.....	151
Dayspring Fund.....	152
Child Support Enforcement Agency Fund.....	153
Delinquent Real Estate Collection Fund.....	154
Bike Trail Maintenance Fund .....	155
State Fee Assessment Fund.....	156
Veterans' Cemetery Fund .....	157

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Table of Contents (continued)*

Ditch Maintenance Fund.....	158
Enhanced 911 Wireless Fund.....	159
Voting Equipment Fund.....	160
Dog and Kennel Donation Fund .....	161
Screening and Diversion Fund.....	162
Federal Grants Fund.....	163
State Grants Fund.....	165
Local Grants Fund.....	166
Special Assessment Debt Retirement Fund .....	167
General Obligation Debt Retirement Fund .....	168
Wedgewood Imperial Stormwater Assessment Fund .....	169
Special Projects Fund.....	170
Newhope Capital Projects Fund.....	171
Capital Equipment Purchases Fund .....	172
Issue II Fund .....	173
Geographic Information System Fund.....	174
Mental Health Housing Fund.....	175
Child Support Enforcement Agency Fund.....	176
Employee Health Insurance Fund.....	177
County Phone System Fund.....	178

**III. STATISTICAL SECTION**

Statistical Section Table of Contents.....	S1
Net Position by Component – Last Ten Years .....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years .....	S10
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S12
Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years .....	S14
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S16
Property Tax Levies and Collections – Real and Public Utility Taxes – Last Ten Years .....	S30
Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Ten Years.....	S32



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Table of Contents (continued)*

---

Principal Real Property Taxpayers – 2016 and 2007 .....	S34
Principal Public Utility Property Taxpayers – 2016 and 2007 .....	S35
Computation of Direct and Overlapping Governmental Activities Debt .....	S36
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years .....	S38
Ratio of General Obligation Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years .....	S40
Pledged Revenue Coverage Sewer – Last Nine Years .....	S41
Computation of Legal Debt Margin – Last Ten Years .....	S42
Demographic and Economic Statistics – Last Ten Years .....	S46
Principal Employers – 2016 and 2007 .....	S48
Full-Time Equivalent County Government Employees by Function/Program – Last Ten Years .....	S50
Operating Indicators by Function/Program – Last Ten Years .....	S52
Capital Assets Statistics by Function/Program – Last Ten Years .....	S54
Miscellaneous Statistics .....	S56

**This page intentionally left blank.**

# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

---

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



June 26, 2017

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, 2016. 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, 2016, 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 121,107, 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.

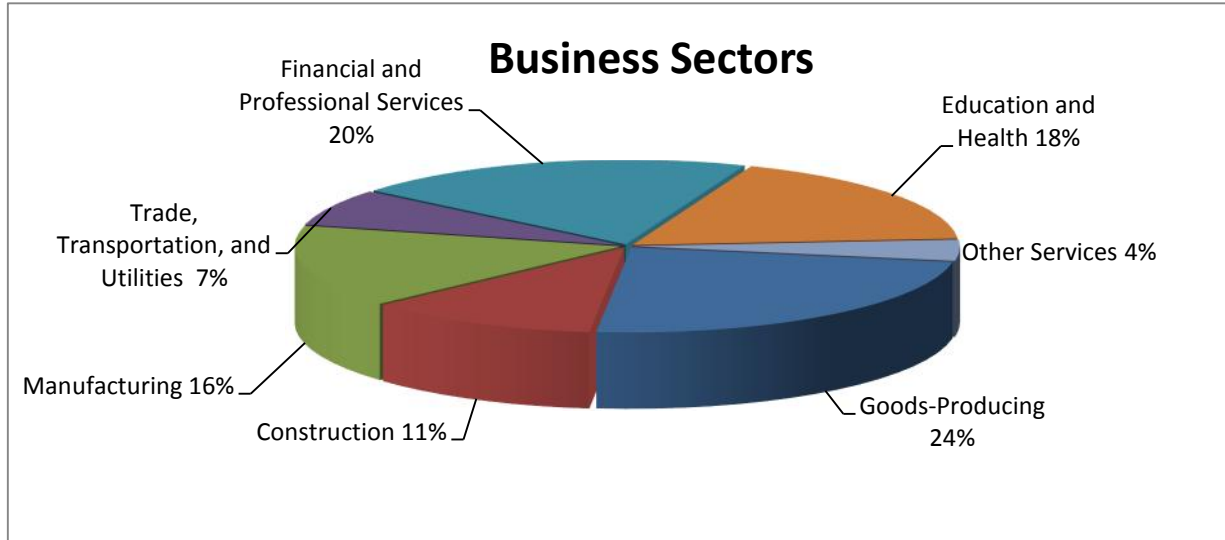
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to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

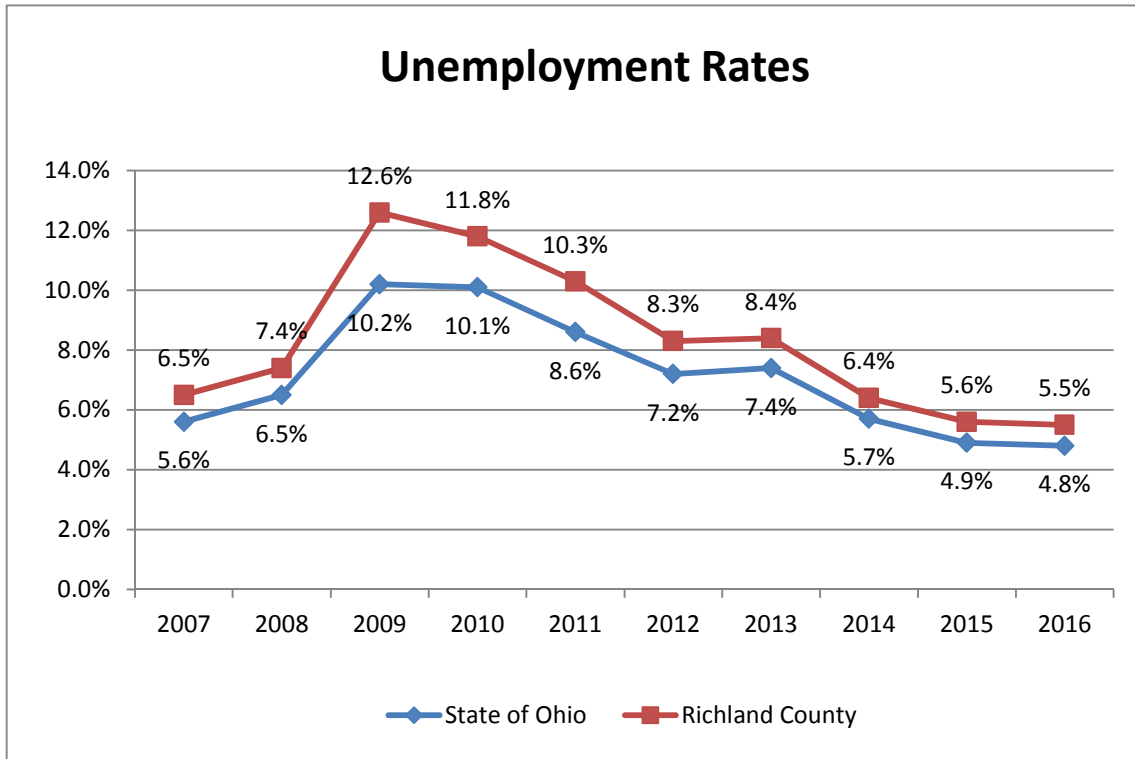
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial 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 5.5 percent, slightly higher than the State average of 4.8 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 2015 and 2016 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.

### ***Major Initiatives***

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

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

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2016, 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 2016, the Corporation has transferred 150 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, 2015. 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-six consecutive years (1990 – 2015). 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, 2015. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last nineteen consecutive years (1997 - 2015).

Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://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, 2015**

Executive Director/CEO



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*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

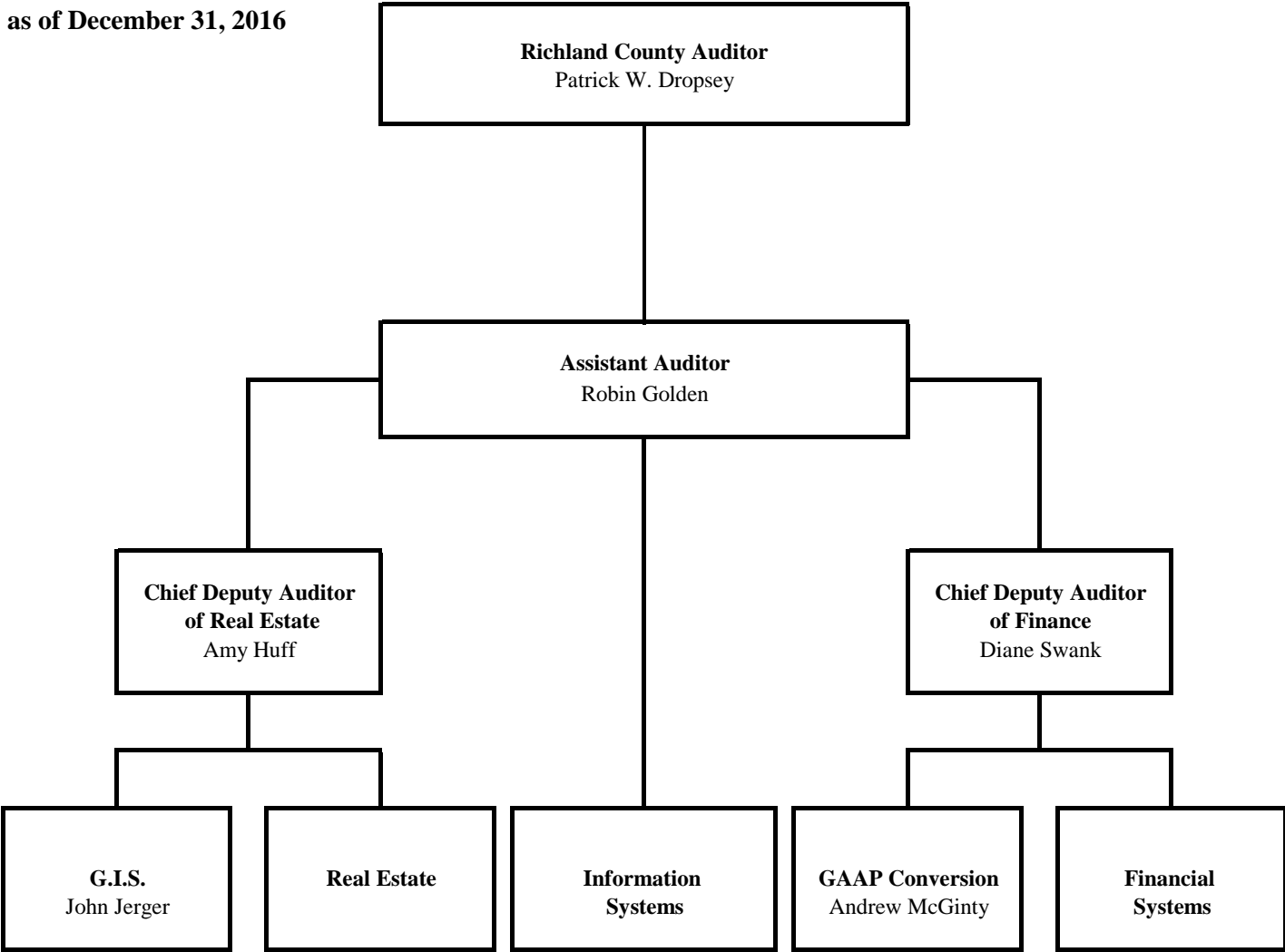
**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Principal Appointed Officials and Department Heads*

---

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	David Jordan
Sanitary Engineer	Jared Dickey
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, 2016**



# Financial Section



**This page intentionally left blank.**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the County's discretely presented component unit, which represents 3.39 percent, 38.93 percent, and 9.49 percent, respectively, of the assets, net position or fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Richland Newhope Industries, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017, 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 initial "D".

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 26, 2017

**THIS PAGE IS INTENTIONALLY LEFT BLANK.**

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*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, 2016. 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 2016 are as follows:

In total, net position increased \$2,412,108. Net position of governmental activities increased \$3,058,128 which represents a 2.9 percent increase from 2015. Net position of business-type activity decreased \$646,020 or 3.4 percent from 2015.

For governmental activities, general revenues accounted for \$45,009,651 in revenue, or 42.5 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$60,950,492 or 57.6 percent of total revenues of \$105,960,143.

The County had \$102,902,015 in expenses related to governmental activities; \$60,950,492 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 \$45,009,651 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$36,255,830 in revenues and \$31,167,714 in expenditures. The general fund's fund balance increased from \$4,075,776 to \$7,791,051. The majority of this change was due to increases in sales tax revenues.

Net position for the enterprise fund decreased \$646,020. The reason for this change was due to expenses outpacing revenues.

**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, 2016*  
*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 2016?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

***Reporting on the County's Most Significant Funds***

*Fund Financial Statements*

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

---

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

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

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

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

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

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

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31-90 of this report.

**Required Supplementary Information.** Required Supplementary Information provides information related to the net pension liability as it relates to GASB 68 and is covered on pages 91-95 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 96-178 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*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 2016 compared to 2015.

(Table 1)  
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and Other Assets	\$100,052,810	\$96,196,449	\$2,926,562	\$5,759,000	\$102,979,372	\$101,955,449
Capital Assets	101,734,899	103,924,839	21,102,952	21,767,619	122,837,851	125,692,458
<b>Total Assets</b>	<b>201,787,709</b>	<b>200,121,288</b>	<b>24,029,514</b>	<b>27,526,619</b>	<b>225,817,223</b>	<b>227,647,907</b>
<b>Deferred Outflows of Resources</b>						
Deferred Amount on Refunding Pension	2,057,084	2,089,773	33,891	35,505	2,090,975	2,125,278
<b>Total Deferred Outflows of Resources</b>	<b>24,014,635</b>	<b>9,640,190</b>	<b>33,891</b>	<b>35,505</b>	<b>24,048,526</b>	<b>9,675,695</b>
<b>Liabilities</b>						
Long-Term Liabilities	90,965,533	77,505,399	5,199,599	6,544,782	96,165,132	84,050,181
Other Liabilities	8,155,805	10,393,576	434,989	1,942,505	8,590,794	12,336,081
<b>Total Liabilities</b>	<b>99,121,338</b>	<b>87,898,975</b>	<b>5,634,588</b>	<b>8,487,287</b>	<b>104,755,926</b>	<b>96,386,262</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	15,452,988	15,328,569	0	0	15,452,988	15,328,569
Loans	0	135,584	0	0	0	135,584
Pension	2,586,029	814,489	0	0	2,586,029	814,489
<b>Deferred Inflows of Resources</b>	<b>18,039,017</b>	<b>16,278,642</b>	<b>0</b>	<b>0</b>	<b>18,039,017</b>	<b>16,278,642</b>
<b>Net Position</b>						
Net Investment in Capital Assets	75,538,845	73,440,398	15,982,489	15,275,490	91,521,334	88,715,888
Restricted	61,121,898	57,420,252	0	0	61,121,898	57,420,252
Unrestricted (Deficit)	(28,018,754)	(25,276,789)	2,446,328	3,799,347	(25,572,426)	(21,477,442)
<b>Total Net Position</b>	<b>\$108,641,989</b>	<b>\$105,583,861</b>	<b>\$18,428,817</b>	<b>\$19,074,837</b>	<b>\$127,070,806</b>	<b>\$124,658,698</b>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

---

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

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

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

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$127,070,806 (\$108,641,989 in governmental activities and \$18,428,817 in business-type activity) at December 31, 2016.

A large portion of all of the County's net position (69.5 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

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

Table 2 shows the changes in net position for year 2016 and 2015.

(Table 2)  
**Changes in Net Position**

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$14,750,240	\$14,498,117	\$2,499,615	\$2,421,417	\$17,249,855	\$16,919,534
Operating Grants and Contributions	42,883,895	40,433,897	0	0	42,883,895	40,433,897
Capital Grants and Contributions	3,316,357	4,489,132	0	0	3,316,357	4,489,132
<b>Total Program Revenues</b>	<b>60,950,492</b>	<b>59,421,146</b>	<b>2,499,615</b>	<b>2,421,417</b>	<b>63,450,107</b>	<b>61,842,563</b>
General Revenues and Transfers:						
Property Taxes	17,576,095	17,894,578	0	0	17,576,095	17,894,578
Permissive Sales Tax	22,660,872	21,748,300	0	0	22,660,872	21,748,300
Grants and Entitlements	3,370,521	3,991,308	0	0	3,370,521	3,991,308
Investment Earnings	624,536	478,939	0	0	624,536	478,939
Miscellaneous	777,627	955,508	6,153	5,350	783,780	960,858
<b>Total General Revenues</b>	<b>45,009,651</b>	<b>45,068,633</b>	<b>6,153</b>	<b>5,350</b>	<b>45,015,804</b>	<b>45,073,983</b>
<b>Total Revenues</b>	<b>105,960,143</b>	<b>104,489,779</b>	<b>2,505,768</b>	<b>2,426,767</b>	<b>108,465,911</b>	<b>106,916,546</b>
General Government:						
Legislative and Executive	10,331,237	10,360,876	0	0	10,331,237	10,360,876
External	553,073	763,041	0	0	553,073	763,041
Judicial System	11,971,128	11,281,244	0	0	11,971,128	11,281,244
Public Safety	16,716,957	15,364,256	0	0	16,716,957	15,364,256
Public Works	9,063,134	8,492,441	0	0	9,063,134	8,492,441
Health	28,238,285	28,336,226	0	0	28,238,285	28,336,226
External	209,850	189,415	0	0	209,850	189,415
Human Services	23,528,898	22,442,112	0	0	23,528,898	22,442,112
External	656,255	579,631	0	0	656,255	579,631
Conservation and Recreation	258,609	280,690	0	0	258,609	280,690
Economic Development	145,186	177,690	0	0	145,186	177,690
Interest and Fiscal Charges	1,229,403	1,244,237	0	0	1,229,403	1,244,237
Sewer	0	0	3,151,788	4,252,927	3,151,788	4,252,927
<b>Total Expenses</b>	<b>102,902,015</b>	<b>99,511,859</b>	<b>3,151,788</b>	<b>4,252,927</b>	<b>106,053,803</b>	<b>103,764,786</b>
<b>Excess (Deficiency) before Transfers</b>	<b>3,058,128</b>	<b>4,977,920</b>	<b>(646,020)</b>	<b>(1,826,160)</b>	<b>2,412,108</b>	<b>3,151,760</b>
Transfers	0	34,002	0	(34,002)	0	0
<b>Increase (Decrease) in Net Position</b>	<b>3,058,128</b>	<b>5,011,922</b>	<b>(646,020)</b>	<b>(1,860,162)</b>	<b>2,412,108</b>	<b>3,151,760</b>
Net Position Beginning of Year	105,583,861	100,571,939	19,074,837	20,934,999	124,658,698	121,506,938
<b>Net Position End of Year</b>	<b>\$108,641,989</b>	<b>\$105,583,861</b>	<b>\$18,428,817</b>	<b>\$19,074,837</b>	<b>\$127,070,806</b>	<b>\$124,658,698</b>



**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

---

Health and Human Services from the primary government account for \$51,767,183 of expenses out of \$102,902,015 of total expenses for governmental activities, or 50.3 percent of that total. Of that \$102,902,015 in governmental activities expenses, \$14,750,240 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 \$42,883,895 for operations, \$3,316,357 for capital improvements or acquisitions and \$3,370,521 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 \$3,715,275 and carries forward an ending fund balance of \$7,791,051. The majority of this change is due to an increase in sales tax revenues.

The mental health board fund balance increased by \$410,884 from 2015 to 2016. 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 increased by \$621,162 from 2015 to 2016. This increase was due to a slight increase in intergovernmental revenues primarily grant revenues.

The public assistance fund, which includes the department of job and family services, fund balance increased by \$850,111 from 2015. This increase is due to slight reductions in revenues exceeding expenditures.

The children's services fund had an increase in fund balance of \$659,482 from 2015. This increase is primarily due to increases in grant revenues.

The road and bridge fund had an increase in fund balance of \$445,468 from 2015. This change is due to decreases in capital outlay from the prior year due to the completion of various projects.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$2,505,768, which were exceeded by operating expenses of \$2,996,212 by \$490,444. The majority of this change was in contractual services due to a contract for treatment being settled and a lump sum payment being made during 2015.

### **Budgeting Highlights**

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

---

The most significant changes between the general fund original budget and final budget were in the area of expenditures which increased from \$31,636,945 to \$32,020,616. The majority of this change was due to the original budgeted amounts estimated lower for insurance and other personal service related expenditures. Actual expenditures of \$31,067,817 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$36,369,495 were higher than the final budgeted number, primarily due to sales tax and interest revenues exceeding the budgeted amounts.

### **Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2016, amounts to \$75,538,845 (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 2016 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced seven bridges for a total of \$1,522,103. The Sheriff's Department purchased a new field reporting system and replaced seven cruisers for a total of \$1,175,267. Additional information on the County's capital assets can be found in Note 18 of this report.

**Long-Term Debt.** At the end of 2016, the County had total bonded debt outstanding of \$30,084,988 net of the unamortized premium and discount. Of this amount, \$25,280,342 comprises debt backed by the full faith and credit of the County, \$230,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$4,574,646 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 increased by \$510,000 (1.5 percent) during 2016. The County maintains an A2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$49,412,065 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 19 of this report. Notes 20 and 21 discuss the bond anticipation notes and capital leases. Interest and fiscal charges amounted to 1.19 percent of the total expenses for governmental activities.

### **Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 5.5 percent, which decreased from a rate of 5.6 percent a year ago. This rate exceeds the State's average unemployment rate of 4.8 percent and the national average of 4.5 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 2017 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, 2016  
 Component Unit as of August 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$53,378,917	\$1,889,659	\$55,268,576	\$2,863,695
Cash and Cash Equivalents in Segregated Accounts	260,279	0	260,279	0
Cash and Cash Equivalents with Fiscal Agents	6,396,634	0	6,396,634	0
Cash and Cash Equivalents with Trustee	0	0	0	649,370
Investments in Segregated Accounts	278,085	0	278,085	0
Deposits	0	0	0	1,173
Materials and Supplies Inventory	1,132,430	14,466	1,146,896	691,705
Accrued Interest Receivable	8,122	0	8,122	225
Accounts Receivable	979,047	1,022,437	2,001,484	436,262
Intergovernmental Receivable	13,473,885	0	13,473,885	0
Prepaid Items	247,291	0	247,291	39,935
Permissive Sales Taxes Receivable	5,345,206	0	5,345,206	0
Property Taxes Receivable	16,800,470	0	16,800,470	0
Special Assessments Receivable	1,614,751	0	1,614,751	0
Loans Receivable	137,693	0	137,693	0
Land and Construction in Progress	2,788,652	91,328	2,879,980	172,453
Depreciable Capital Assets, Net	98,946,247	21,011,624	119,957,871	576,240
<i>Total Assets</i>	<u>201,787,709</u>	<u>24,029,514</u>	<u>225,817,223</u>	<u>5,431,058</u>
<b>Deferred Outflows of Resources</b>				
Deferred Amount on Refunding	2,057,084	33,891	2,090,975	0
Pension	21,957,551	0	21,957,551	0
Total deferred outflows of resources	<u>24,014,635</u>	<u>33,891</u>	<u>24,048,526</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	1,757,579	8,809	1,766,388	26,040
Contracts Payable	1,994,697	0	1,994,697	0
Accrued Wages	2,040,145	17,047	2,057,192	65,618
Intergovernmental Payable	1,207,490	401,855	1,609,345	9,345
Accrued Vacation Payable	0	0	0	28,126
Accrued Interest Payable	53,580	7,278	60,858	0
Claims Payable	1,102,314	0	1,102,314	0
Long-Term Liabilities:				
Due Within One Year	3,530,624	213,894	3,744,518	0
Due In More Than One Year:				
Net Pension Liability	57,769,867	0	57,769,867	0
Other Amounts Due In More Than One Year	29,665,042	4,985,705	34,650,747	0
<i>Total Liabilities</i>	<u>99,121,338</u>	<u>5,634,588</u>	<u>104,755,926</u>	<u>129,129</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	15,452,988	0	15,452,988	0
Pension	2,586,029	0	2,586,029	0
Total Deferred Inflows of Resources	<u>18,039,017</u>	<u>0</u>	<u>18,039,017</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	75,538,845	15,982,489	91,521,334	748,693
Restricted for:				
Capital Projects	1,966,189	0	1,966,189	0
Debt Service	1,552,818	0	1,552,818	0
Mental Health	6,784,703	0	6,784,703	0
Developmental Disabilities Board	29,763,171	0	29,763,171	0
Public Assistance	2,338,634	0	2,338,634	0
Children's Services	8,622,804	0	8,622,804	0
Street Repair and Maintenance	3,061,756	0	3,061,756	0
Court Operations	2,040,868	0	2,040,868	0
Dayspring	833,462	0	833,462	0
Federal Grants	387,555	0	387,555	0
State Grants	777,231	0	777,231	0
Unclaimed Monies	326,860	0	326,860	0
Developmental Disability Gifts:				
Nonexpendable	145,640	0	145,640	0
Other Purposes	2,520,207	0	2,520,207	0
Unrestricted (Deficit)	(28,018,754)	2,446,328	(25,572,426)	4,553,236
<i>Total Net Position</i>	<u>\$108,641,989</u>	<u>\$18,428,817</u>	<u>\$127,070,806</u>	<u>\$5,301,929</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2016  
Component Unit August 31, 2016

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$10,331,237	\$5,455,765	\$611,916	\$25,013
Legislative and Executive - External	553,073	0	0	0
Judicial System	11,971,128	3,829,706	2,869,980	0
Public Safety	16,716,957	1,402,543	581,940	0
Public Works	9,063,134	440,986	4,679,966	3,291,344
Health - Primary Government	28,238,285	2,354,701	16,381,104	0
Health - External	209,850	0	0	0
Human Services - Primary Government	23,528,898	1,266,539	17,633,111	0
Human Services - External	656,255	0	0	0
Conservation and Recreation	258,609	0	0	0
Economic Development	145,186	0	125,878	0
Interest and Fiscal Charges	1,229,403	0	0	0
<i>Total Governmental Activities</i>	102,902,015	14,750,240	42,883,895	3,316,357
<b>Business-Type Activity</b>				
Sewer	3,151,788	2,499,615	0	0
<i>Total Primary Government</i>	<u>\$106,053,803</u>	<u>\$17,249,855</u>	<u>\$42,883,895</u>	<u>\$3,316,357</u>
<b>Component Unit</b>				
Richland Newhope Industries, Inc.	<u>\$3,856,655</u>	<u>\$3,892,198</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$4,238,543)	\$0	(\$4,238,543)	\$0
(553,073)	0	(553,073)	0
(5,271,442)	0	(5,271,442)	0
(14,732,474)	0	(14,732,474)	0
(650,838)	0	(650,838)	0
(9,502,480)	0	(9,502,480)	0
(209,850)	0	(209,850)	0
(4,629,248)	0	(4,629,248)	0
(656,255)	0	(656,255)	0
(258,609)	0	(258,609)	0
(19,308)	0	(19,308)	0
(1,229,403)	0	(1,229,403)	0
(41,951,523)	0	(41,951,523)	0
0	(652,173)	(652,173)	0
(41,951,523)	(652,173)	(42,603,696)	0
0	0	0	35,543
3,406,997	0	3,406,997	0
1,790,806	0	1,790,806	0
7,661,579	0	7,661,579	0
3,400,062	0	3,400,062	0
1,316,651	0	1,316,651	0
22,660,872	0	22,660,872	0
3,370,521	0	3,370,521	0
624,536	0	624,536	0
777,627	6,153	783,780	0
45,009,651	6,153	45,015,804	0
3,058,128	(646,020)	2,412,108	35,543
105,583,861	19,074,837	124,658,698	5,266,386
<u>\$108,641,989</u>	<u>\$18,428,817</u>	<u>\$127,070,806</u>	<u>\$5,301,929</u>

**Richland County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2016*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$4,501,979	\$5,472,291	\$22,710,184	\$1,659,315	\$7,004,295	\$745,355
Cash and Cash Equivalents						
In Segregated Accounts	199,177	0	3,010	0	3,156	0
With Fiscal Agents	0	0	6,396,634	0	0	0
Investments in Segregated Accounts	0	0	132,445	0	0	0
Materials and Supplies Inventory	205,577	1,901	121,345	13,940	13,998	0
Accrued Interest Receivable	8,122	0	0	0	0	0
Accounts Receivable	177,141	0	742,754	0	0	0
Interfund Receivable	1,867,162	1,247	0	1,800	0	0
Intergovernmental Receivable	1,787,643	1,688,473	641,104	1,592,206	2,439,680	2,256,227
Prepaid Items	227,877	0	19,414	0	0	0
Permissive Sales Taxes Receivable	5,345,206	0	0	0	0	0
Property Taxes Receivable	3,633,575	1,739,057	6,966,713	0	3,087,775	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	123,584	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	326,860	0	0	0	0	0
<b>Total Assets</b>	<b>\$18,403,903</b>	<b>\$8,902,969</b>	<b>\$37,733,603</b>	<b>\$3,267,261</b>	<b>\$12,548,904</b>	<b>\$3,001,582</b>
<b>Liabilities</b>						
Accounts Payable	\$320,931	\$419,775	\$239,724	\$156,816	\$163,018	\$17,789
Contracts Payable	62,172	0	0	0	0	1,478,706
Accrued Wages	864,912	21,589	466,969	161,095	229,857	0
Interfund Payable	0	1,249	0	0	0	0
Intergovernmental Payable	636,160	7,686	272,727	56,288	88,372	0
Accrued Interest Payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,884,175</b>	<b>450,299</b>	<b>979,420</b>	<b>374,199</b>	<b>481,247</b>	<b>1,496,495</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	3,342,144	1,599,576	6,407,948	0	2,840,120	0
Unavailable Revenue	5,386,533	1,760,186	1,169,573	0	2,412,128	2,102,392
<b>Total Deferred Inflows of Resources</b>	<b>8,728,677</b>	<b>3,359,762</b>	<b>7,577,521</b>	<b>0</b>	<b>5,252,248</b>	<b>2,102,392</b>
<b>Fund Balances</b>						
Nonspendable	883,898	1,901	140,759	13,940	13,998	0
Restricted	0	5,091,007	29,035,903	2,879,122	6,801,411	0
Committed	212,776	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	6,694,377	0	0	0	0	(597,305)
<b>Total Fund Balances (Deficit)</b>	<b>7,791,051</b>	<b>5,092,908</b>	<b>29,176,662</b>	<b>2,893,062</b>	<b>6,815,409</b>	<b>(597,305)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$18,403,903</b>	<b>\$8,902,969</b>	<b>\$37,733,603</b>	<b>\$3,267,261</b>	<b>\$12,548,904</b>	<b>\$3,001,582</b>

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, 2016*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Fund Balances</b>	\$60,205,561
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$10,552,566	\$52,645,985	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	101,734,899
54,936	260,279		
0	6,396,634	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable in the funds:	
145,640	278,085	Special Assessments	1,614,751
775,669	1,132,430	Intergovernmental Revenues	9,744,178
0	8,122	Delinquent Property Taxes	1,347,482
59,152	979,047	Charges for Services	4,430
24,690	1,894,899	Sales Taxes	4,304,919
3,068,552	13,473,885		
0	247,291	Total	17,015,760
0	5,345,206	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.	(731,846)
1,373,350	16,800,470		
1,614,751	1,614,751	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
14,109	137,693	General Obligation Bonds	(25,845,922)
0	326,860	Special Assessment Bonds	(230,000)
<u>\$17,683,415</u>	<u>\$101,541,637</u>	Capital Leases Payable	(1,657,238)
		OPWC Loans Payable	(647,700)
\$403,922	\$1,721,975	OWDA Loan Payable	(117,651)
453,819	1,994,697	Compensated Absences	(4,697,155)
295,723	2,040,145		
1,893,650	1,894,899	Total	(33,195,666)
146,257	1,207,490	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	2,057,084
8,122	8,122		
3,201,493	8,867,328	Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(45,458)
		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:	
1,263,200	15,452,988	Deferred Outflows - Pension	21,957,551
4,184,948	17,015,760	Deferred Inflows - Pension	(2,586,029)
5,448,148	32,468,748	Net Pension Liability	(57,769,867)
		Total	(38,398,345)
921,309	1,975,805	<i>Net Position of Governmental Activities</i>	<u>\$108,641,989</u>
9,105,030	52,912,473		
328,022	540,798		
64,436	64,436		
(1,385,023)	4,712,049		
9,033,774	60,205,561		
<u>\$17,683,415</u>	<u>\$101,541,637</u>		

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2016*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Road and Bridge
<b>Revenues</b>						
Property Taxes	\$2,075,839	\$1,827,304	\$7,740,568	\$0	\$3,436,133	\$0
Sales Taxes	22,744,500	0	0	0	0	0
Charges for Services	5,508,629	106,980	1,817,702	0	0	2,800
Licenses and Permits	409,111	0	0	0	0	0
Fines and Forfeitures	237,138	0	0	0	0	0
Intergovernmental	4,211,404	3,039,677	12,971,475	9,146,523	6,601,659	1,654,270
Special Assessments	0	0	0	0	0	0
Interest	611,974	0	3,633	0	0	0
Rentals	107,792	0	0	0	0	0
Contributions and Donations	1,055	0	12,676	0	0	0
Other	348,388	223,510	2,768	0	39,874	0
<i>Total Revenues</i>	<u>36,255,830</u>	<u>5,197,471</u>	<u>22,548,822</u>	<u>9,146,523</u>	<u>10,077,666</u>	<u>1,657,070</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	7,409,347	0	0	0	0	0
Judicial System	6,680,379	0	0	0	0	0
Public Safety	13,957,280	0	0	0	0	0
Public Works	567,722	0	0	0	0	0
Health	143,187	4,786,587	21,332,660	0	0	0
Human Services	694,164	0	0	8,296,412	9,422,795	0
Conservation and Recreation	216,785	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	79,672	0	0	0	0	1,136,602
Intergovernmental	1,419,178	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	936	0	0	0
Interest and Fiscal Charges	0	0	174,064	0	0	0
Issuance Cost	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>31,167,714</u>	<u>4,786,587</u>	<u>21,507,660</u>	<u>8,296,412</u>	<u>9,422,795</u>	<u>1,136,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,088,116</u>	<u>410,884</u>	<u>1,041,162</u>	<u>850,111</u>	<u>654,871</u>	<u>520,468</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	1,899	0	180,000	0	4,611	0
Refunding Bonds Issued	0	0	0	0	0	0
Premium on Refunding Bonds Issued	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	0	0	0	0	0	0
Transfers Out	(1,374,740)	0	(600,000)	0	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,372,841)</u>	<u>0</u>	<u>(420,000)</u>	<u>0</u>	<u>4,611</u>	<u>(75,000)</u>
<i>Net Change in Fund Balances</i>	<u>3,715,275</u>	<u>410,884</u>	<u>621,162</u>	<u>850,111</u>	<u>659,482</u>	<u>445,468</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,791,051</u>	<u>\$5,092,908</u>	<u>\$29,176,662</u>	<u>\$2,893,062</u>	<u>\$6,815,409</u>	<u>(\$597,305)</u>

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, 2016*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$7,956,298</b>
		<b>Amounts reported for governmental activities in the statement of activities are different because</b>	
		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.	
\$2,698,073	\$17,777,917	Capital Asset Additions	3,731,233
0	22,744,500	Current Year Depreciation	(5,905,816)
5,654,894	13,091,005		
482,418	891,529		
101,793	338,931		
12,404,722	50,029,730		
169,479	169,479		
8,929	624,536		
316,376	424,168		
26,150	39,881		
163,087	777,627		
22,025,921	106,909,303		
		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.	(2,174,583)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(15,357)
		Delinquent Property Taxes	(201,822)
2,391,225	9,800,572	Sales Taxes	(83,628)
4,814,247	11,494,626	Grants	(498,838)
1,489,334	15,446,614	Charges for Services	4,430
4,248,597	4,816,319	Special Assessments	(169,302)
301,785	26,564,219		
3,555,778	21,969,149		
0	216,785		
145,186	145,186		
538	538		
2,893,927	4,110,201		
0	1,419,178		
3,195,006	3,195,942		
993,525	1,167,589		
56,529	56,529		
24,085,677	100,403,447		
(2,059,756)	6,505,856		
		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.	(949,160)
		In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.	4,977,487
		Amortization of Bond Premium	34,642
		Amortization of Bond Discount	(5,606)
		Amortization of Deferred Charges	(91,530)
		Accrued Interest on Debt	680
		Total	(61,814)
		Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.	
5,403	191,913	Bond Anticipation Notes Issued	(1,202,000)
1,825,000	1,825,000	General Obligation Bonds Issued	(1,825,000)
13,074	13,074	Premium on Bonds Issued	(13,074)
(1,781,545)	(1,781,545)		
1,202,000	1,202,000		
2,281,543	2,281,543		
(231,803)	(2,281,543)		
3,313,672	1,450,442		
1,253,916	7,956,298	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	(3,040,074)
7,779,858	52,249,263	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	4,879,919
\$9,033,774	\$60,205,561	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.	(7,496,438)
		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.	(115,629)
			(902,521)
		<i>Change in Net Position of Governmental Activities</i>	<b>\$3,058,128</b>

**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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,976,580	\$1,976,580	\$2,075,839	\$99,259
Sales Taxes	20,783,799	20,783,799	22,958,110	2,174,311
Charges for Services	5,493,447	5,560,877	5,608,096	47,219
Licenses and Permits	395,000	395,000	435,270	40,270
Fines and Forfeitures	100,500	136,228	244,102	107,874
Intergovernmental	4,069,536	4,113,082	4,246,893	133,811
Interest	250,100	250,100	595,026	344,926
Rentals	107,109	107,109	107,792	683
Contributions and Donations	0	0	1,055	1,055
Other	61,760	72,447	97,312	24,865
<i>Total Revenues</i>	<u>33,237,831</u>	<u>33,395,222</u>	<u>36,369,495</u>	<u>2,974,273</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,321,491	11,595,228	11,359,349	235,879
Judicial System	5,128,309	5,263,962	4,993,356	270,606
Public Safety	12,402,279	12,393,230	12,010,532	382,698
Public Works	421,772	413,667	407,403	6,264
Health	132,050	124,288	120,822	3,466
Human Services	656,386	582,279	577,593	4,686
Conservation and Recreation	180,642	179,997	179,584	413
Intergovernmental	1,394,016	1,467,965	1,419,178	48,787
<i>Total Expenditures</i>	<u>31,636,945</u>	<u>32,020,616</u>	<u>31,067,817</u>	<u>952,799</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,600,886</u>	<u>1,374,606</u>	<u>5,301,678</u>	<u>3,927,072</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	800	1,899	1,099
Transfers Out	(1,355,052)	(1,742,594)	(1,374,740)	367,854
<i>Total Other Financing Sources (Uses)</i>	<u>(1,355,052)</u>	<u>(1,741,794)</u>	<u>(1,372,841)</u>	<u>368,953</u>
<i>Net Change in Fund Balance</i>	245,834	(367,188)	3,928,837	4,296,025
<i>Fund Balance Beginning of Year</i>	2,284,906	2,284,906	2,284,906	0
Prior Year Encumbrances Appropriated	154,590	154,590	154,590	0
<i>Fund Balance End of Year</i>	<u>\$2,685,330</u>	<u>\$2,072,308</u>	<u>\$6,368,333</u>	<u>\$4,296,025</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$1,973,740	\$1,973,740	\$1,827,304	(\$146,436)
Charges for Services	90,000	90,000	105,733	15,733
Intergovernmental	3,800,000	3,800,000	3,203,526	(596,474)
Other	300,000	300,000	223,510	(76,490)
<i>Total Revenues</i>	6,163,740	6,163,740	5,360,073	(803,667)
<b>Expenditures</b>				
Current:				
Health	6,115,003	6,115,003	4,904,404	1,210,599
<i>Net Change in Fund Balance</i>	48,737	48,737	455,669	406,932
<i>Fund Balance Beginning of Year</i>	5,014,367	5,014,367	5,014,367	0
<i>Fund Balance End of Year</i>	<u>\$5,063,104</u>	<u>\$5,063,104</u>	<u>\$5,470,036</u>	<u>\$406,932</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$7,666,462	\$7,666,462	\$7,740,568	\$74,106
Charges for Services	1,221,396	1,221,396	1,100,878	(120,518)
Intergovernmental	12,866,878	12,866,878	12,967,080	100,202
Interest	1,500	1,500	1,248	(252)
Contributions and Donations	10,000	10,000	13,653	3,653
<i>Total Revenues</i>	<u>21,766,236</u>	<u>21,766,236</u>	<u>21,823,427</u>	<u>57,191</u>
<b>Expenditures</b>				
Current:				
Health	29,152,643	29,703,627	24,717,053	4,986,574
<i>Excess of Revenues Under Expenditures</i>	<u>(7,386,407)</u>	<u>(7,937,391)</u>	<u>(2,893,626)</u>	<u>5,043,765</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	180,000	180,000	180,000	0
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(420,000)</u>	<u>(420,000)</u>	<u>(420,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(7,806,407)</u>	<u>(8,357,391)</u>	<u>(3,313,626)</u>	<u>5,043,765</u>
<i>Fund Balance Beginning of Year</i>	24,905,089	24,905,089	24,905,089	0
Prior Year Encumbrances Appropriated	539,458	539,458	539,458	0
<i>Fund Balance End of Year</i>	<u>\$17,638,140</u>	<u>\$17,087,156</u>	<u>\$22,130,921</u>	<u>\$5,043,765</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$8,971,103	\$9,516,553	\$9,019,158	(\$497,395)
<b>Expenditures</b>				
Current:				
Human Services	<u>9,366,347</u>	<u>9,933,288</u>	<u>8,365,336</u>	<u>1,567,952</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(395,244)</u>	<u>(416,735)</u>	<u>653,822</u>	<u>1,070,557</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	500	500	0	(500)
Transfer In	<u>394,744</u>	<u>394,744</u>	<u>0</u>	<u>(394,744)</u>
<i>Total Other Financing Sources</i>	<u>395,244</u>	<u>395,244</u>	<u>0</u>	<u>(395,244)</u>
<i>Net Change in Fund Balance</i>	0	(21,491)	653,822	675,313
<i>Fund Balance Beginning of Year</i>	973,379	973,379	973,379	0
Prior Year Encumbrances Appropriated	<u>21,491</u>	<u>21,491</u>	<u>21,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$994,870</u>	<u>\$973,379</u>	<u>\$1,648,692</u>	<u>\$675,313</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$3,260,000	\$3,260,000	\$3,436,133	\$176,133
Intergovernmental	6,456,091	6,456,091	6,549,906	93,815
Other	40,000	40,000	39,874	(126)
<i>Total Revenues</i>	9,756,091	9,756,091	10,025,913	269,822
<b>Expenditures</b>				
Current:				
Human Services	10,248,650	10,320,650	9,442,395	878,255
<i>Excess of Revenues Over (Under) Expenditures</i>	(492,559)	(564,559)	583,518	1,148,077
<b>Other Financing Sources</b>				
Sale of Capital Assets	2,000	2,000	4,611	2,611
<i>Net Change in Fund Balance</i>	(490,559)	(562,559)	588,129	1,150,688
<i>Fund Balance Beginning of Year</i>	6,416,166	6,416,166	6,416,166	0
<i>Fund Balance End of Year</i>	<u>\$5,925,607</u>	<u>\$5,853,607</u>	<u>\$7,004,295</u>	<u>\$1,150,688</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2016*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$1,889,659	\$406,072
Materials and Supplies Inventory	14,466	0
Accounts Receivable	1,022,437	0
<i>Total Current Assets</i>	<u>2,926,562</u>	<u>406,072</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	91,328	0
Depreciable Capital Assets, Net	21,011,624	0
<i>Total Noncurrent Assets</i>	<u>21,102,952</u>	<u>0</u>
<i>Total Assets</i>	<u>24,029,514</u>	<u>406,072</u>
<b>Deferred Outflows of Resources</b>		
Deferred Amount on Refunding	33,891	0
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	8,809	35,604
Accrued Wages	17,047	0
Intergovernmental Payable	401,855	0
Accrued Interest Payable	7,278	0
Compensated Absences Payable	14,649	0
Sanitary Sewer Bonds Payable	174,705	0
OPWC Loan Payable	24,540	0
Claims Payable	0	1,102,314
<i>Total Current Liabilities</i>	<u>648,883</u>	<u>1,137,918</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	26,432	0
Sanitary Sewer Bonds Payable	4,529,475	0
OPWC Loan Payable	429,798	0
<i>Total Long-Term Liabilities</i>	<u>4,985,705</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,634,588</u>	<u>1,137,918</u>
<b>Net Position</b>		
Net Investment in Capital Assets	15,982,489	0
Unrestricted (Deficit)	2,446,328	(731,846)
<i>Total Net (Deficit) Position</i>	<u>\$18,428,817</u>	<u>(\$731,846)</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, 2016*

	Business-Type Activity Sewer <u>Enterprise Fund</u>	Governmental Activities- Internal Service Funds <u>Service Funds</u>
<b>Operating Revenues</b>		
Charges for Services	\$2,499,615	\$9,349,029
Other	<u>6,153</u>	<u>0</u>
<i>Total Operating Revenues</i>	<u>2,505,768</u>	<u>9,349,029</u>
<b>Operating Expenses</b>		
Personal Services	567,797	67,666
Materials and Supplies	29,664	0
Contractual Services	969,990	467,372
Claims	0	9,716,512
Depreciation	1,427,761	0
Other	<u>1,000</u>	<u>0</u>
<i>Total Operating Expenses</i>	<u>2,996,212</u>	<u>10,251,550</u>
<i>Operating Loss</i>	(490,444)	(902,521)
<b>Non-Operating Expenses</b>		
Interest and Fiscal Charges	<u>(155,576)</u>	<u>0</u>
<i>Change in Net Position</i>	(646,020)	(902,521)
<i>Net Position Beginning of Year</i>	<u>19,074,837</u>	<u>170,675</u>
<i>Net Position End of Year</i>	<u><u>\$18,428,817</u></u>	<u><u>(\$731,846)</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, 2016

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal Service Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,605,845	\$0
Cash Received from Interfund Services Provided	0	9,714,618
Other Cash Receipts	6,153	0
Cash Payments to Suppliers	(2,292,524)	(460,962)
Cash Payments to Employees	(586,457)	(67,666)
Cash Payments for Claims	0	(9,579,913)
Other Cash Payments	(1,000)	0
<i>Net Cash Used in Operating Activities</i>	<u>(267,983)</u>	<u>(393,923)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Aquisition of Capital Assets	(763,094)	0
General Obligation Bonds Issued	2,032,000	0
Bond Anticipation Notes Issued	3,432,000	0
Bond Anticipation Notes Premium	4,359	0
Principal Payments	(7,020,640)	0
Interest Payments	(142,428)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,457,803)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(2,725,786)	(393,923)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,615,445</u>	<u>799,995</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,889,659</u></u>	<u><u>\$406,072</u></u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2016

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
<b>Reconciliation of Operating Loss to Net Cash Used In Operating Activities</b>		
Operating Loss	(\$490,444)	(\$902,521)
Adjustments:		
Depreciation Expense	1,427,761	0
(Increase) Decrease in Assets:		
Accounts Receivable	106,220	365,589
Materials and Supplies Inventory	422	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(33,804)	7,836
Contracts Payable	(290,186)	0
Accrued Wages	(201)	0
Compensated Absences Payable	(16,634)	0
Intergovernmental Payable	(971,117)	(1,426)
Claims Payable	0	136,599
<i>Net Cash Used In Operating Activities</i>	<u>(\$267,983)</u>	<u>(\$393,923)</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2016*

	Private Purpose Trust Fund	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,606,689
Cash and Cash Equivalents in Segregated Accounts	14,174	249,689
Intergovernmental Receivable	0	4,542,902
Permissive Sales Taxes Receivable	0	5,903,831
Property Taxes Receivable	0	113,310,309
Special Assessments Receivable	0	2,269,522
<i>Total Assets</i>	14,174	\$136,882,942
<b>Liabilities</b>		
Intergovernmental Payable	0	\$77,277
Undistributed Assets	0	136,628,208
Deposits Held and Due to Others	0	177,457
<i>Total Liabilities</i>	0	\$136,882,942
<b>Net Position</b>		
Held in Trust for County Home	\$14,174	

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Fund*  
*For the Year Ended December 31, 2016*

	Private Purpose Trust Fund
<b>Additions</b>	
Contributions:	
Private Donations	\$420,902
Investment Earnings	13
	420,915
<i>Total Additions</i>	420,915
<b>Deductions</b>	
Benefits	447,605
	447,605
<i>Change in Net Position</i>	(26,690)
<i>Net Position Beginning of Year</i>	40,864
	40,864
<i>Net Position End of Year</i>	\$14,174

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**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, 2016*

---

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 22, 23, 24 and 25). 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, 2016*

---

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

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

***Fund Accounting***

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

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

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

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

***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, 2016*

---

**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 fund accounts for monies held in trust for the residents of the County Home (Dayspring). The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District, the County Regional Planning Commission, the Area 10 Workforce Investment Board and the Richland County Youth and Family Council.

**Measurement Focus**

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

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

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

***Basis of Accounting***

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

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

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

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

***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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources included the deferred charges on refunding's reported in the government-wide statement of net position and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance fiscal year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 17. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 15)

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

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

***Budgetary Process***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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 2016, investments were limited to United States treasury notes, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAR Ohio.

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2016 amounted to \$611,974 which includes \$561,276 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 expensed/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, 2016, 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 activity 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 acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

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

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

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activity, which are presented as internal balances.

***Compensated Absences***

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

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

***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, 2016*

---

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

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

***Bond Premiums and Discounts***

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

***Deferred Charge on Refunding***

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

***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, 2016*

---

***Pensions***

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

**Note 3 – Changes in Accounting Principles**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” ”GASB Statement No. 77, “Tax Abatement Disclosures,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**Note 4 – Compliance and Accountability**

***Legal Compliance***

Contrary to Ohio Revised Code (ORC) section 5705.39, the State Fee Assessment, Special Projects, and Employee Health Insurance funds had final appropriations in excess of final estimated revenue plus beginning balances in the amount of \$49, \$1,383,252 and \$7,359 respectively.

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

***Accountability***

The following funds had a deficit fund balance as of December 31, 2016:

<b>Special Revenue Fund:</b>	
Real Estate Assessment	\$178,610
<b>Debt Service Fund:</b>	
General Obligation Debt Retirement	979,221
<b>Capital Project Funds:</b>	
Road and Bridge	597,305
Special Projects	227,192
<b>Internal Service Fund:</b>	
Employee Health Insurance Fund	735,329

The deficit in the real estate assessment, general obligation debt retirement fund, road and bridge fund and special projects funds 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.

Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficit.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 5 – Budgetary Basis of Accounting**

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

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

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

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

Net Change in Fund Balances					
General and Major Special Revenue Funds					
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$3,715,275	\$410,884	\$621,162	\$850,111	\$659,482
Net Adjustment for					
Revenue Accruals	47,032	162,602	(725,587)	(127,365)	(51,753)
Unreported Cash	(69,921)	0	(109)	0	0
Beginning Fair Value					
Adjustment for Investments	63,990	0	149	0	0
Ending Fair Value					
Adjustment for Investments	72,564	0	152	0	0
Net Adjustment for					
Expenditure Accruals	420,046	(115,562)	(2,630,087)	(58,301)	(19,600)
Encumbrances	(320,149)	(2,255)	(579,306)	(10,623)	0
Budget Basis	<u>\$3,928,837</u>	<u>\$455,669</u>	<u>(\$3,313,626)</u>	<u>\$653,822</u>	<u>\$588,129</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**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 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$12.80 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2016 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,547,101,040
Other Real Estate	333,702,310
Tangible Personal Property	
Public Utility	<u>128,381,160</u>
Total	<u><u>\$2,009,184,510</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Note 7 – Permissive Sales and Use Tax**

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2016. 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, 2016, 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 \$1,025,640. The County has \$661,697 in delinquent special assessments at December 31, 2016.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$8,001.

The monies loaned to the Richland County Agricultural Society for the building improvement to various structures (\$500,000 from the General fund), \$123,584 of which is due in more than one year; are classified as loans receivable on the County financial statements and are also considered collectible in full

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

<b>Governmental Activities</b>	
Children's Services Grants and Subsidies	\$2,309,065
Motor Vehicle Distribution	1,825,392
Public Assistance Grants and Subsidies	1,592,206
Mental Health Grants and Subsidies	1,560,532
Road and Bridge Grants and Subsidies	1,501,445
Gasoline and Excise Tax	1,169,310
Homestead and Rollback	1,071,111
Local Government and Local Government Revenue Assistance	737,754
Casino Tax	682,829
Court Grants and Subsidies	488,329
Miscellaneous	431,898
DD Grants and Subsidies	104,014
Total	<u><u>\$13,473,885</u></u>

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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:

<b>Governmental Funds:</b>	
General	\$320,149
Mental Health Board	2,255
Board of Developmental Disabilities	579,306
Public Assistance	10,623
Other Governmental Funds	84,047
Total Governmental	\$996,380
 <b>Proprietary Fund:</b>	
Self Insurance	\$940

**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 2016, 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	249,539,050
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	3,000,000
Sewer Line Coverage	32,908,679
Electric Data Processing	100,000
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 22). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

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

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 \$1,102,314 at December 31, 2016, 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 2016 and 2015 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2015	\$837,706	\$10,270,511	\$10,142,502	\$965,715
2016	965,715	9,716,512	9,579,913	1,102,314

**Note 11 - Tax Abatement Disclosure**

***Community Reinvestment Area (CRA)***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***Enterprise Zone Tax Exemptions***

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

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

Overlapping District	Amount
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$400,842
City of Shelby	123,397
Village of Bellville	18,993
Village of Butler	8
Village of Lexington	1,206
 <i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	1,368,141
City of Shelby	543,189
Village of Lexington	110,175
Washington Township	27,307
Total	\$2,593,258

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 12 – Fund Balances**

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u>Nonspendable:</u>				
Inventory	\$205,577	\$1,901	\$121,345	\$13,940
Prepays	227,877	0	19,414	0
Loans	123,584	0	0	0
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	326,860	0	0	0
<i>Total Nonspendable</i>	<u>883,898</u>	<u>1,901</u>	<u>140,759</u>	<u>13,940</u>
<u>Restricted for:</u>				
Mental Health Board	0	5,091,007	0	0
Developmental Disabilities Board	0	0	29,035,903	0
Public Assistance	0	0	0	2,879,122
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Loans Receivable	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>5,091,007</u>	<u>29,035,903</u>	<u>2,879,122</u>
<u>Committed to:</u>				
General Operations	212,776	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>212,776</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
Capital Improvements	0	0	0	0
Unassigned (Deficits)	6,694,377	0	0	0
<b>Total Fund Balances</b>	<u><u>\$7,791,051</u></u>	<u><u>\$5,092,908</u></u>	<u><u>\$29,176,662</u></u>	<u><u>\$2,893,062</u></u>



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

Children's Services	Road and Bridge	Other Governmental Funds	Total
\$13,998	\$0	\$775,669	\$1,132,430
0	0	0	247,291
0	0	0	123,584
0	0	145,640	145,640
0	0	0	326,860
<u>13,998</u>	<u>0</u>	<u>921,309</u>	<u>1,975,805</u>
0	0	0	5,091,007
0	0	0	29,035,903
0	0	0	2,879,122
6,801,411	0	0	6,801,411
0	0	232,500	232,500
0	0	765,350	765,350
0	0	3,197,825	3,197,825
0	0	674,746	674,746
0	0	685,551	685,551
0	0	393,003	393,003
0	0	445,526	445,526
0	0	14,109	14,109
0	0	730,231	730,231
0	0	1,966,189	1,966,189
<u>6,801,411</u>	<u>0</u>	<u>9,105,030</u>	<u>52,912,473</u>
0	0	0	212,776
0	0	7,318	7,318
0	0	49,382	49,382
0	0	205,539	205,539
0	0	65,783	65,783
<u>0</u>	<u>0</u>	<u>328,022</u>	<u>540,798</u>
0	0	64,436	64,436
0	(597,305)	(1,385,023)	4,712,049
<u>\$6,815,409</u>	<u>(\$597,305)</u>	<u>\$9,033,774</u>	<u>\$60,205,561</u>

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The 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, 2016, is \$328,550.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 13 – Deposits and Investments**

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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, 2016*

---

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, 2016*

**Investments**

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$37,624	51.6 Days	AAAm	N/A
Fair Value - Level One Inputs				
U. S. Treasury Note	547,314	Less than one year	AA+	N/A
Money Market Mutual Fund	3,638,243	Less than one year	AA+	7.29
Total Fair Value - Level One Inputs	<u>4,185,557</u>			
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Bonds	13,711,071	Less than five years	AA+	27.46
Federal National Mortgage Association Notes	15,192,064	Less than five years	AA+	30.43
Federal Home Loan Mortgage Corporation Notes	6,847,185	Less than five years	AA+	13.71
Federal Home Loan Bank Bonds	<u>9,958,677</u>	Less than five years	AA+	19.94
Total Fair Value - Level Two Inputs	<u>45,708,997</u>			
Total Investments	<u>\$49,932,178</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The U.S. Treasury Note and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

**Note 14 – Compensated Absences**

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

**Note 15 – Defined Benefit Retirement Plan**

***Net Pension Liability***

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

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>State and Local Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>State and Local Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>State and Local Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Law Enforcement Formula:</b> 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

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

	State and Local	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 <b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

\* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,831,138 for 2016. Of this amount, \$437,090 is reported as an intergovernmental payable.

***State Teachers Retirement System (STRS)***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$62,739 for 2016. Of this amount \$3,590 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, 2015, and the net pension liability for STRS was measured as of June 30, 2016. 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:



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.32761620%	0.00305504%	
Prior Measurement Date	<u>0.34221681%</u>	<u>0.00449607%</u>	
Change in Proportionate Share	<u>-0.01460061%</u>	<u>-0.00144103%</u>	
Proportionate Share of the Net Pension Liability	\$56,747,253	\$1,022,614	\$57,769,867
Pension Expense	\$7,426,202	\$70,236	\$7,496,438

At December 31, 2016, 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>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$41,319	\$41,319
Net difference between projected and actual earnings on pension plan investments	16,680,149	84,904	16,765,053
Changes in proportion and differences between County contributions and proportionate share of contributions	0	271,260	271,260
County contributions subsequent to the measurement date	<u>4,831,138</u>	<u>48,781</u>	<u>4,879,919</u>
Total Deferred Outflows of Resources	<u>\$21,511,287</u>	<u>\$446,264</u>	<u>\$21,957,551</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$1,096,467	\$0	\$1,096,467
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,161,879</u>	<u>327,683</u>	<u>1,489,562</u>
Total Deferred Inflows of Resources	<u>\$2,258,346</u>	<u>\$327,683</u>	<u>\$2,586,029</u>

\$4,879,919 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, 2017. 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>
2017	\$3,112,015	\$28,485	\$3,140,500
2018	3,378,728	28,485	3,407,213
2019	4,156,337	61,066	4,217,403
2020	<u>3,774,723</u>	<u>(48,236)</u>	<u>3,726,487</u>
Total	<u>\$14,421,803</u>	<u>\$69,800</u>	<u>\$14,491,603</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	4.25 to 10.05 percent including wage inflation
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 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 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

**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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 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	\$90,412,243	\$56,747,252	\$28,351,906

**Changes Between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**Actuarial Assumptions – STRS**

The total pension liability in the June 30, 2016, 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, including inflation
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**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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, 2016, 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	Long-Term Expected 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
<b>Total</b>	<b>100.00 %</b>	<b>7.61 %</b>

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

**Discount Rate** The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes 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 excluded. 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, 2016. 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, 2016.

**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:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,358,971	\$1,022,614	\$738,877

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 16 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. 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. 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 the Traditional Pension and Combined 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 third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

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, 2016, 2015, and 2014 was \$1,730,380, \$1,783,852, and \$1,772,439, respectively. For 2016, 90.1 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

***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](http://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 discretionary 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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For the fiscal years ending 2016 and 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, 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, 2016, 2015 and 2014 were \$0, \$0, and \$3,926, respectively. The full amount has been contributed for 2015, 2014 and 2013.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 17 – Interfund Transactions**

Interfund receivables/payables balances at December 31, 2016, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable				Total
	General	Mental Health	Public Assistance	Other Governmental Funds	
Mental Health Board	\$1,249	\$0	\$0	\$0	\$1,249
Other Governmental Funds	1,865,913	1,247	1,800	24,690	1,893,650
<b>Total</b>	<b>\$1,867,162</b>	<b>\$1,247</b>	<b>\$1,800</b>	<b>\$24,690</b>	<b>\$1,894,899</b>

The Mental Health Board fund owed a total \$1,249 to the general fund for services provided by the Probate Court. The Child Support Enforcement Agency fund owed a total of \$8,914 to the general fund for services provided by the Sheriff's department and to the Domestic Relations court. The Court Operations fund owed a total \$1,247 for services provided by the Mental Health Board. The Child Support Enforcement Agency Fund owed a total of \$1,800 to the Public Assistance fund for their portion of a security contract. Other governmental funds had \$24,690 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, 2016, the bonds had a balance of \$655,000, 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, 2016, are as follows:

Sheriff Department Equipment Bonds		
	Principal	Interest
2017	\$213,000	\$18,340
2018	218,000	12,376
2019	224,000	6,272
<b>Total</b>	<b>\$655,000</b>	<b>\$36,988</b>

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

As of December 31, 2016, the bonds had a balance of \$1,202,000, 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, 2016, are as follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Various Purpose Bonds		
	Principal	Interest
2017	\$216,000	\$34,057
2018	236,000	29,580
2018	243,000	22,500
2018	250,000	15,210
2019	257,000	7,710
Total	\$1,202,000	\$109,057

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfer to	Transfer From				Total
	General	Developmental	Road and Bridge	Other	
		Disabilities Board		Governmental Funds	
Other Governmental Funds	\$1,374,740	\$600,000	\$75,000	\$231,803	\$2,281,543

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 18 – Capital Assets**

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 01/01/2016	Additions	Reductions	Balance 12/31/2016
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Construction in progress	1,613,816	182,778	(1,796,594)	0
Total capital assets not being depreciated	<u>4,402,468</u>	<u>182,778</u>	<u>(1,796,594)</u>	<u>2,788,652</u>
Capital assets being depreciated:				
Land improvements	380,198	50,970	0	431,168
Buildings	63,824,827	917,050	0	64,741,877
Machinery and equipment	20,605,824	1,898,469	(211,633)	22,292,660
Infrastructure	125,566,868	2,478,560	(1,981,222)	126,064,206
Total capital assets being depreciated	<u>210,377,717</u>	<u>5,345,049</u>	<u>(2,192,855)</u>	<u>213,529,911</u>
Accumulated Depreciation:				
Land improvements	(185,657)	(22,058)		(207,715)
Buildings	(28,641,967)	(1,614,543)	0	(30,256,510)
Machinery and equipment	(16,982,202)	(1,046,084)	211,633	(17,816,653)
Infrastructure	(65,045,520)	(3,223,131)	1,965,865	(66,302,786)
Total accumulated depreciation	<u>(110,855,346)</u>	<u>(5,905,816) *</u>	<u>2,177,498</u>	<u>(114,583,664)</u>
Capital assets being depreciated, net	<u>99,522,371</u>	<u>(560,767)</u>	<u>(15,357)</u>	<u>98,946,247</u>
Governmental activities capital assets, net	<u>\$103,924,839</u>	<u>(\$377,989)</u>	<u>(\$1,811,951)</u>	<u>\$101,734,899</u>

\*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$315,714
Judicial System	178,477
Public Safety	705,155
Public Works	3,512,101
Health	685,597
Human Services	485,843
Conservation and Recreation	22,929
Total Depreciation Expense	<u>\$5,905,816</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

	Balance 01/01/2016	Additions	Reductions	Balance 12/31/2016
<b>Business-type Activity:</b>				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	1,223,930	763,094	(1,987,024)	0
Total capital assets not being depreciated	1,315,258	763,094	(1,987,024)	91,328
Capital assets being depreciated:				
Buildings	6,539,587	0	0	6,539,587
Machinery and equipment	725,416	0	0	725,416
Infrastructure	42,258,106	1,987,024	0	44,245,130
Total capital assets being depreciated	49,523,109	1,987,024	0	51,510,133
Accumulated Depreciation:				
Buildings	(4,175,708)	(145,324)	0	(4,321,032)
Machinery and equipment	(551,231)	(43,228)	0	(594,459)
Infrastructure	(24,343,809)	(1,239,209)	0	(25,583,018)
Total accumulated depreciation	(29,070,748)	(1,427,761)	0	(30,498,509)
Capital assets being depreciated, net	20,452,361	559,263	0	21,011,624
Business-type Activity capital assets, net	\$21,767,619	\$1,322,357	(\$1,987,024)	\$21,102,952

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 19 – Long-Term Debt**

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
Juvenile Attention Center Improvements	2001	4.47-5.07 %	\$2,345,634
Various Purpose Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Correctional Facilities Improvement 2011	2011	1.4- 5.25	4,150,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Various Purposes Improvement	2013	1.0-3.35	3,085,000
Correctional Facilities Refunding	2014	1.0-4.0	9,355,000
Various Purposes Refunding	2015	1.0-4.5	6,330,000
Various Purposes Improvement and Refunding	2016	2.0-3.5	1,825,000
<b>Special Assessment Bonds</b>			
Marlow Heights Sewer	1999	4.0-5.75	740,000
<b>Long-Term Note Payable</b>			
Various Purpose Note	2015	1.25	265,000
Various Purpose Note	2016	1.25	265,000
<b>Long-Term Loans Payable</b>			
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
<b>Business-Type Activity</b>			
Sanitary Sewer District Improvements	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
Various Purpose Refunding 2015	2015	1.0-4.5	2,425,000
Various Purpose Refunding 2016	2016	2.0-3.5	2,090,000
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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

	Outstanding 01/01/2016	Additions	Reductions	Outstanding 12/31/2016	Amounts Due in One Year
<b>Governmental Activities:</b>					
General Obligation Bonds:					
Juvenile Attention Center					
Improvements Serial Bonds	\$465,886	\$0	\$147,900	\$317,986	\$155,295
Unamortized Premium	14,737	0	2,948	11,789	0
Various Purposes Improvement and Refunding 2007					
Serial Bonds	775,000	0	375,000	400,000	400,000
Term Bonds	985,000	0	985,000	0	0
Unamortized Premium	27,246	0	24,975	2,271	0
Correctional Facilities Improvement 2007					
Serial Bonds	200,000	0	100,000	100,000	100,000
Unamortized Premium	7,168	0	3,584	3,584	0
Correctional Facilities Improvement 2008					
Serial Bonds	1,060,000	0	335,000	725,000	350,000
Unamortized Discount	(14,460)	0	(4,820)	(9,640)	0
Correctional Facilities Improvement 2011					
Term Bonds	180,000	0	90,000	90,000	90,000
Unamortized Discount	(1,571)	0	(786)	(785)	0
Various Purposes Improvement and Refunding 2011					
Serial Bonds	1,192,356	0	160,000	1,032,356	160,000
Term Bonds	3,690,000	0	715,000	2,975,000	0
Various Purposes Improvement 2013					
Serial Bonds	400,000	0	130,000	270,000	135,000
Term Bonds	2,310,000	0	0	2,310,000	0
Correctional Facilities Refunding 2014					
Serial Bonds	6,400,000	0	140,000	6,260,000	140,000
Term Bonds	2,795,000	0	0	2,795,000	0
Unamortized Premium	258,314	0	11,231	247,083	0
Various Purpose Refunding 2015					
Serial Bonds	3,450,000	0	50,000	3,400,000	50,000
Term Bonds	2,780,000	0	0	2,780,000	0
Unamortized Premium	312,812	0	14,608	298,204	0
Various Purposes Improvement and Refunding 2016					
Serial Bonds	0	1,590,000	0	1,590,000	20,000
Term Bonds	0	235,000	0	235,000	0
Unamortized Premium	0	13,074	0	13,074	0
<b>Total General Obligation Bonds</b>	<b>\$27,287,488</b>	<b>\$1,838,074</b>	<b>\$3,279,640</b>	<b>\$25,845,922</b>	<b>\$1,600,295</b>

(Continued)

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

	Outstanding 01/01/2016	Additions	Reductions	Outstanding 12/31/2016	Amounts Due in One Year
Governmental Activities (Continued)					
Special Assessment Debt with Governmental Commitment:					
Marlow Heights Sewer	\$275,000	\$0	\$45,000	\$230,000	\$50,000
Long-term Notes:					
Various Purpose Note - 2015	265,000	0	265,000	0	0
Various Purpose Note - 2016	0	1,202,000	1,202,000	0	0
Total Long-Term Notes	265,000	1,202,000	1,467,000	0	0
OPWC Loans:					
OPWC Bridge Replacement Loan	74,954	0	49,972	24,982	24,982
OPWC Moffet Terman Road Bridge Loan	54,628	0	15,608	39,020	15,608
OPWC Possum Run Road Engineering Loan	243,406	0	32,454	210,952	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	176,439	0	10,693	165,746	10,693
OPWC Bridge Replacement Loan - 2013	218,500	0	11,500	207,000	11,500
Total OPWC Loans	767,927	0	120,227	647,700	95,237
Other General Long-Term Obligations					
Capital Leases	1,658,174	0	936	1,657,238	1,039
OWDA Storm Sewer Improvement Loan	152,530	0	34,879	117,651	36,964
Compensated Absences	4,581,526	1,818,422	1,702,793	4,697,155	1,747,089
Total Other General Long-Term Obligations	6,392,230	1,818,422	1,738,608	6,472,044	1,785,092
Net Pension Liability:					
STRS	1,242,583	0	219,968	1,022,615	0
OPERS	41,275,171	15,472,081	0	56,747,252	0
Total Net Pension Liability	42,517,754	15,472,081	219,968	57,769,867	0
Total Governmental Activities	\$77,505,399	\$20,330,577	\$6,870,443	\$90,965,533	\$3,530,624
<b>Business-Type Activity:</b>					
General Obligation Bonds:					
Sanitary Sewer District Improvements	\$164,112	\$0	\$52,100	\$112,012	\$54,705
Unamortized Premium	5,193	0	1,039	4,154	0
Sanitary Sewer District Improvements Refunding	127,644	0	0	127,644	0
Various Purpose Refunding 2015					
Serial Bonds	1,280,000	0	80,000	1,200,000	80,000
Term Bonds	1,045,000	0	0	1,045,000	0
Unamortized Premium	126,773	0	5,762	121,011	0
Various Purpose Refunding 2016					
Serial Bonds	0	665,000	0	665,000	40,000
Term Bonds	0	1,425,000	0	1,425,000	0
Unamortized Premium	0	4,359	0	4,359	0
Total General Obligation Bonds	2,748,722	2,094,359	138,901	4,704,180	174,705
Various Purpose Note - 2015	3,432,000	0	3,432,000	0	0
Various Purpose Note - 2016	0	3,432,000	3,432,000	0	0
Total Long-Term Notes	3,432,000	3,432,000	6,864,000	0	0
OPWC Sewer Improvement Loan	221,079	0	9,834	211,245	9,834
OPWC Harprest Heights Sewer Loan	117,187	0	6,894	110,293	6,894
OPWC Country Meadows Sewer Loan	140,612	0	7,812	132,800	7,812
Total OPWC Loans	478,878	0	24,540	454,338	24,540
Compensated Absences	57,715	9,520	26,154	41,081	14,649
Total Business-Type Activity	\$6,717,315	\$5,535,879	\$7,053,595	\$5,199,599	\$213,894

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$1,642,986) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, and County Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 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 \$454,338. Principal paid for the current year and total net revenues were \$24,540 and \$937,317 respectively.

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

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

In 2007, the County defeased a 1997 Capital Facility general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included the County's financial statements. As of December 31, 2016, \$295,000 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 2007 Correctional Facilities Improvement general obligation bonds maturing on December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after June 1, 2017, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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

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

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

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

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

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

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

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

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

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

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

The bonds were sold at a premium of \$269,545. Proceeds of \$9,422,312 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,995,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2016, \$7,995,000 of the defeased debt remained outstanding.

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

The bonds were sold at a premium of \$459,955. Proceeds of \$6,657,420 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds and to currently refund \$2,464,514 of USDA sanitary sewer improvement bonds. As a result, \$5,820,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2016, \$5,820,000 of the defeased debt remained outstanding.

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

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

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

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$1,700,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2016, \$1,700,000 of the defeased debt remained outstanding.

The County decreased its total debt service payments by \$92,853 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 \$82,178. The County incurred accounting losses (difference between amount paid to bond escrow agent and the refunding amount) of \$10,335 and \$48,506 on the 2007 and 2011 Various Purpose bonds, respectively. An analysis of the refunding follows:

	Governmental Activities	
	2007 Various Purpose	2011 Various Purpose
Outstanding Principal at December 31, 2015	\$1,760,000	\$4,882,356
Amount Refunded	(985,000)	(715,000)
Principal Payment	(375,000)	(160,000)
Outstanding Principal at December 31, 2016	\$400,000	\$4,007,356

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Governmental Activities		
	2007 Various Purpose	2011 Various Purpose
Serial Bonds	\$775,000	\$1,320,000
Term Bonds	985,000	3,690,000
Premium on Bonds	27,246	0
<b>Total Bonds</b>	<b>1,787,246</b>	<b>5,010,000</b>
Non-refunded Portion of Bonds	(775,000)	(4,295,000)
Non-refunded Portion of Premium	(4,542)	0
Payment to Refunded Bond Escrow		
Agent - Other Financing Use	(1,018,039)	(763,506)
Accounting Loss	(\$10,335)	(\$48,506)

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

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

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

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

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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

The \$265,000 Various Purpose Note, issued January 6, 2015 at an interest rate of 1.25 percent matured on January 6, 2016. The \$1,202,000 Various Purpose Note, issued January 5, 2016 at an interest rate of 1.50 percent with a maturity date of January 5, 2017. The notes were fully retired in 2016 out of the general obligation debt retirement fund.

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, 2016, the County has an outstanding balance of \$117,651.

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 6, 2015, at an interest rate of 1.25 percent, matured on January 6, 2016. The \$3,432,000 Various Purpose Note, issued January 5, 2016 at an interest rate of 1.50 percent matured on January 5, 2017. The notes were fully retired in 2016 out of the sewer fund.

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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
2017	\$1,510,295	\$1,439,651	\$90,000	\$176,972	\$50,000	\$13,225
2018	1,361,388	1,288,515	0	0	55,000	10,350
2019	1,272,480	678,584	140,000	67,324	60,000	7,187
2020	1,311,179	652,264	140,000	64,244	65,000	3,738
2021	905,000	486,219	320,000	199,652	0	0
2022-2026	4,880,000	2,103,818	1,745,000	856,562	0	0
2027-2031	2,855,000	600,525	2,980,000	886,113	0	0
2032-2036	0	0	4,185,000	793,750	0	0
2037-2041	0	0	1,585,000	129,700	0	0
<b>Total</b>	<b>\$14,095,342</b>	<b>\$7,249,576</b>	<b>\$11,185,000</b>	<b>\$3,174,317</b>	<b>\$230,000</b>	<b>\$34,500</b>

Year	Governmental Activities		
	OPWC Loans	OWDA Loan	
	Principal	Principal	Interest
2017	\$95,237	\$36,964	\$6,393
2018	70,256	39,173	4,184
2019	62,452	41,514	1,843
2020	54,648	0	0
2021	54,648	0	0
2022-2026	159,651	0	0
2027-2031	110,970	0	0
2032-2036	39,838	0	0
<b>Total</b>	<b>\$647,700</b>	<b>\$117,651</b>	<b>\$12,420</b>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Year	Business-Type Activity				
	General Obligation				OPWC Loan
	Serial Bonds		Term Bonds		
Principal	Interest	Principal	Interest	Principal	
2017	\$174,705	\$161,860	\$0	\$0	\$24,540
2018	183,609	160,330	0	0	24,540
2019	187,520	148,060	0	0	24,540
2020	193,822	144,154	0	0	24,540
2021	135,000	140,038	0	0	24,540
2022-2026	735,000	654,500	0	0	122,700
2027-2031	495,000	333,975	340,000	315,500	122,700
2032-2036	0	0	1,025,000	354,125	71,688
2037-2041	0	0	580,000	164,200	14,550
2042-2046	0	0	525,000	65,000	0
<b>Total</b>	<b>\$2,104,656</b>	<b>\$1,742,917</b>	<b>\$2,470,000</b>	<b>\$898,825</b>	<b>\$454,338</b>

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, 2016, are an overall debt margin of \$48,274,740 and an unvoted debt margin of \$19,227,501.

**Note 20 – Notes Payable**

A summary of the note transactions for the year ended December 31, 2016, follows:

	Outstanding 01/01/2016	Issued	Retired	Outstanding 12/31/2016
<b>Governmental Type Funds:</b>				
1.25% Various Purpose - 2015	\$1,180,000	\$0	\$1,180,000	\$0
Unamortized Premium	6,321	0	6,321	0
1.50% Various Improvements - 2016	0	265,000	265,000	0
1.80% Various Improvements - 2015	420,000	0	420,000	0
Unamortized Premium	2,250	0	2,250	0
2.75% Various Improvements - 2016	0	345,000	345,000	0
1.80% Various Improvements - 2015	865,000	0	865,000	0
Unamortized Premium	3,413	0	3,413	0
2.75% Various Improvements - 2016	0	592,000	592,000	0
<b>Total Notes Payable</b>	<b>\$2,476,984</b>	<b>\$1,202,000</b>	<b>\$3,678,984</b>	<b>\$0</b>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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 \$937,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$345,000 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 \$592,000 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, 2016. This note was fully retired in 2016.

**Note 21 – 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 2016 totaled \$936.

The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Less: Accumulated depreciation	(1,199,176)
Total	\$481,738

Future minimum lease payments are as follows:

Year	Amount
2017	\$175,000
2018	175,000
2019	175,000
2020	175,000
2021	175,000
2022-2026	875,000
2027-2031	875,000
2032-2036	875,000
2037-2041	875,000
2042-2046	875,000
2047-2051	875,000
2052-2056	875,000
2057-2061	875,000
2062-2066	787,500
Total	8,662,500
Less: Amount Representing Interest	(7,005,262)
Present Value of Net Minimum Lease Payments	\$1,657,238

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 22 – Public Entity Risk Pool**

***County Risk Sharing Authority, Incorporated (CORSA)***

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2016 was \$476,021. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**Note 23 – Joint Venture**

***County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County did not contribute to the Commission during 2016. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**Note 24 – Jointly Governed Organizations**

***Richland County Regional Solid Waste Management Authority***

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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 2016.

***Richland County Youth and Family Council***

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield County Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2016.

***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 2016.

***North East Ohio Network***

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$3,723,891 to NEON during 2016.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 25 – Related Organizations**

***Richland County Transit Board***

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

***Mansfield/Richland County Public Library***

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

***Richland County Land Reutilization Corporation***

The Richland County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on December 23, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The County has designated the Land Bank as the County's agency for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a seven member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mansfield), one representative from a township with the largest population (Madison Township), one representative from the local banking industry, and one local realtor. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Complete financial statements can be obtained from the Richland County Land Reutilization Corporation, Richland County, Ohio.

**Note 26 – Contingent Liabilities**

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the financial statements.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

**Note 27 – Conduit Debt Obligations**

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2016, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$30,550,000.

**Note 28 – Related Party Transactions**

During 2016, 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 \$3,624,316.

**Note 29 – 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 2016, 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 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 28. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (62 percent), Community Services (21 percent), Manufacturing (11 percent), Document Imaging (2 percent), Art Gallery (0 percent), Food Service (2 percent), and Lawn and Custodial Service (2 percent).

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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, 2016, all of the Organization’s contributions were unrestricted.

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

Manufacturing Materials	\$28,705
Manufacturing Work In Process and Finished Goods	13,202
Subcontract Materials, Supplies and Work In Process	640,637
Document Management Supplies and Work In Process	4,246
Community Services Supplies	1,034
Food Service Supplies	<u>3,881</u>
Total	<u><u>\$691,705</u></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 comprises 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, 2016, 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, 2016, there were \$2,320 of receivables in excess of 90 days.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***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, 2016 are beneficial interests in assets held by Foundation with a value of \$649,370.

***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.

During the year ended August 31, 2016, depreciation expense was \$93,025. A summary of the component unit’s capital assets at August 31, 2016, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,453
Capital assets being depreciated:	
Buildings and Improvements	827,001
Vehicles	206,165
Furniture and Office Equipment	65,290
Shop Equipment	1,173,006
Subtotal	2,443,915
Less: Accumulated Depreciation	(1,695,222)
Total	\$748,693

***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 \$36,917 for the year ended August 31, 2016.

***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, 2016 were \$10,554.

***Revenue Recognition***

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

***Beneficial Interest in Assets Held by Foundation***

A designated fund was established during the year ended August 31, 2005 with the Richland County Foundation where principal is invested and then the earnings could be transferred to Richland Newhope Industries, Incorporated at the discretion of the Foundation. The Organization can, at any time, request all principal be returned to use for their mission as determined by their Board of Directors. The Foundation, however, has variance power to redirect funds at its discretion. In accordance with Financial Accounting Standards Board Codification 325-40, the fund is included in the Organization’s assets as a beneficial

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

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, 2016 was \$649,370 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2016 is \$30,181 of net gains for the fund, which includes investment fees of \$2,121. The Organization received grants from the fund at the Foundation totaling \$34,614 during the year and returned \$2,505 of grant monies not expended.

***Accrued Vacation and Sick Pay***

According to the Organization's sick pay policy instituted during 1996, sick pay is only paid when the participant or staff is sick. Any unpaid sick hours will be carried forward; however, any balance remaining at termination of employment is forfeited. Estimated sick pay available and not accrued at August 31, 2016 totaled \$52,512.

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, 2016 is \$28,126.

***In-Kind Contributions***

During the year ended August 31, 2016, 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, Incorporated. 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 \$3,624,316 for the year ended August 31, 2016.

***Cash and Cash Equivalents***

Cash and cash equivalents consist of the following:

Petty Cash	\$300
Cash in Bank - Checking	282,179
Cash in Bank - Savings	1,942,452
Certificates of Deposit	<u>638,764</u>
Total	<u>\$2,863,695</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 expired December 31, 2016. Included in other revenue on the statement of activities for the year ended August 31, 2016 is rental income of \$5,716.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***Major Customers***

During the year ended August 31, 2016, the Organization had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$2,120,477. The accounts receivable from this customer at August 31, 2016 were \$200,185. The total revenue from the second customer was \$502,534. The accounts receivable from this customer at August 31, 2016 were \$49,486.

***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, 2016, the Organization received total revenues from the Board of \$583,421 and had a receivable of \$89,206 at August 31, 2016.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$166,481 for services during the year ended August 31, 2016. There was \$7,188 in accounts payable to the Board at August 31, 2016.

***Income Taxes***

The Organization's evaluation on August 31, 2016 revealed no tax positions that would have a material impact on the financial statements.

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

The Organization's policy is to include any penalties and interest on income taxes in general and administrative expenses. There were no interest or penalties paid in 2016.

***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, 2016, there was \$10,319 in mini grants that have been approved but not yet paid.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

---

***Subsequent Event***

Subsequent events have been evaluated through January 9, 2017, the date the financial statements were available to be issued.

Due to changes in the law, the Organization privatized effective December 1, 2016. As a result, the Organization has become certified as a Medicaid provider in order to bill for services to the individuals served by the Organization. Prior to December 1, 2016 this billing was being done by the Richland County Board of Development Disabilities (Board). The Organization will also be incurring expenses currently paid by the Board as noted in Note 28. 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.



**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 Three Years (1)\**

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.32761620%	0.34221681%	0.34221681%
County's Proportionate Share of the Net Pension Liability	\$56,747,253	\$41,275,171	\$40,342,903
County's Covered Payroll	\$40,061,725	\$45,904,305	\$45,752,777
County's Proportionate Share of the Net Liability as a Percentage Pension of its Covered Payroll	141.65%	89.92%	88.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

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

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

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

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00305504%	0.00449607%	0.00291470%	0.00291470%
County's Proportionate Share of the Net Pension Liability	\$1,022,614	\$1,242,583	\$708,955	\$844,504
County's Covered Payroll	\$321,450	\$208,521	\$320,708	\$328,946
County's Proportionate Share of the Net Liability as a Percentage Pension of its Covered Payroll	318.13%	595.90%	221.06%	256.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

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

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

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

	2016	2015	2014	2013
Contractually Required Contribution	\$4,831,138	\$4,898,727	\$5,599,773	\$6,032,209
Contributions in Relation to the Contractually Required Contribution	(4,831,138)	(4,898,727)	(5,599,773)	(6,032,209)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,466,243	\$40,061,725	\$45,904,305	\$45,752,777
Contributions as a Percentage of Covered Payroll	12.24%	12.23%	12.20%	13.18%

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$48,781	\$26,268	\$50,625	\$42,763
Contributions in Relation to the Contractually Required Contribution	<u>(48,781)</u>	<u>(26,268)</u>	<u>(50,625)</u>	<u>(42,763)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$348,436	\$187,629	\$373,883	\$328,946
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.54%	13.00%

2012	2011	2010	2009	2008	2007
\$41,015	\$41,015	\$47,602	\$47,162	\$49,260	\$48,179
(41,015)	(41,015)	(47,602)	(47,162)	(49,260)	(48,179)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$315,500	\$315,500	\$366,169	\$362,785	\$378,923	\$370,608
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 2016, 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.

(continued)

**Richland County, Ohio**

***Fund Descriptions***  
***Nonmajor Debt Service Funds***  
(continued)

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

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

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

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

***Nonmajor Capital Projects Funds***

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

*Courthouse Renovation Fund* - This fund accounts for and reports for transfers from the General fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse. This fund did not have any budgetary activity in 2016, 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 2016, 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.

*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 2016, 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 2016, therefore, budgetary information is not provided.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2016*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$7,390,626	\$853,161	\$2,308,779	\$0	\$10,552,566
Cash and Cash Equivalents					
In Segregated Accounts	54,936	0	0	0	54,936
Investments In Segregated Accounts	0	0	0	145,640	145,640
Materials and Supplies Inventory	775,669	0	0	0	775,669
Accounts Receivable	57,752	0	1,400	0	59,152
Interfund Receivable	24,690	0	0	0	24,690
Intergovernmental Receivable	3,068,552	0	0	0	3,068,552
Property Taxes Receivable	1,373,350	0	0	0	1,373,350
Special Assessments Receivable	3,602	1,611,149	0	0	1,614,751
Loans Receivable	14,109	0	0	0	14,109
<i>Total Assets</i>	<u>\$12,763,286</u>	<u>\$2,464,310</u>	<u>\$2,310,179</u>	<u>\$145,640</u>	<u>\$17,683,415</u>
<b>Liabilities</b>					
Accounts Payable	\$402,624	\$0	\$1,298	\$0	\$403,922
Contracts Payable	226,814	0	227,005	0	453,819
Accrued Wages	295,723	0	0	0	295,723
Interfund Payable	36,650	1,592,000	265,000	0	1,893,650
Intergovernmental Payable	146,257	0	0	0	146,257
Accrued Interest Payable	0	7,882	240	0	8,122
<i>Total Liabilities</i>	<u>1,108,068</u>	<u>1,599,882</u>	<u>493,543</u>	<u>0</u>	<u>3,201,493</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	1,263,200	0	0	0	1,263,200
Unavailable Revenue	2,573,799	1,611,149	0	0	4,184,948
<i>Total Deferred Inflows of Resources</i>	<u>3,836,999</u>	<u>1,611,149</u>	<u>0</u>	<u>0</u>	<u>5,448,148</u>
<b>Fund Balances</b>					
Nonspendable	775,669	0	0	145,640	921,309
Restricted	6,906,341	232,500	1,966,189	0	9,105,030
Committed	314,819	0	13,203	0	328,022
Assigned	0	0	64,436	0	64,436
Unassigned (Deficit)	(178,610)	(979,221)	(227,192)	0	(1,385,023)
<i>Total Fund Balances (Deficit)</i>	<u>7,818,219</u>	<u>(746,721)</u>	<u>1,816,636</u>	<u>145,640</u>	<u>9,033,774</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$12,763,286</u>	<u>\$2,464,310</u>	<u>\$2,310,179</u>	<u>\$145,640</u>	<u>\$17,683,415</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2016*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$1,332,770	\$1,365,303	\$0	\$0	\$2,698,073
Charges for Services	5,179,026	458,900	16,968	0	5,654,894
Licenses and Permits	482,418	0	0	0	482,418
Fines and Forfeitures	101,793	0	0	0	101,793
Intergovernmental	10,043,905	258,253	2,102,564	0	12,404,722
Special Assessments	695	168,784	0	0	169,479
Interest	954	0	0	7,975	8,929
Rentals	18,717	216,708	80,951	0	316,376
Contributions and Donations	26,150	0	0	0	26,150
Other	161,850	1,237	0	0	163,087
<i>Total Revenues</i>	<u>17,348,278</u>	<u>2,469,185</u>	<u>2,200,483</u>	<u>7,975</u>	<u>22,025,921</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	2,326,840	64,385	0	0	2,391,225
Judicial System	4,814,247	0	0	0	4,814,247
Public Safety	1,489,334	0	0	0	1,489,334
Public Works	4,248,597	0	0	0	4,248,597
Health	301,785	0	0	0	301,785
Human Services	3,555,778	0	0	0	3,555,778
Economic Development	145,186	0	0	0	145,186
Other	0	0	0	538	538
Capital Outlay	0	0	2,893,927	0	2,893,927
Debt Service:					
Principal Retirement	120,227	2,396,879	677,900	0	3,195,006
Interest and Fiscal Charges	0	923,218	70,307	0	993,525
Bond Issuance Costs	0	56,529	0	0	56,529
<i>Total Expenditures</i>	<u>17,001,994</u>	<u>3,441,011</u>	<u>3,642,134</u>	<u>538</u>	<u>24,085,677</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>346,284</u>	<u>(971,826)</u>	<u>(1,441,651)</u>	<u>7,437</u>	<u>(2,059,756)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	3,952	0	1,451	0	5,403
General Obligation Bonds Issued	0	1,825,000	0	0	1,825,000
Premium on General Obligation Bonds	0	13,074	0	0	13,074
Payment to Refunded Bond Escrow Agent	0	(1,781,545)	0	0	(1,781,545)
Bond Anticipation Notes Issued	0	517,000	685,000	0	1,202,000
Transfers In	673,883	789,052	818,608	0	2,281,543
Transfers Out	(231,803)	0	0	0	(231,803)
<i>Total Other Financing Sources (Uses)</i>	<u>446,032</u>	<u>1,362,581</u>	<u>1,505,059</u>	<u>0</u>	<u>3,313,672</u>
<i>Net Change in Fund Balances</i>	792,316	390,755	63,408	7,437	1,253,916
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,818,219</u>	<u>(\$746,721)</u>	<u>\$1,816,636</u>	<u>\$145,640</u>	<u>\$9,033,774</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$56,575	\$6,438	\$790,213
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	2,552	0	760,526
Accounts Receivable	16,857	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,240,287
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$75,984</u>	<u>\$6,438</u>	<u>\$3,791,026</u>
<b>Liabilities</b>			
Accounts Payable	\$929	\$0	\$203,215
Contracts Payable	0	153,792	7,384
Accrued Wages	9,978	23,249	119,058
Interfund Payable	0	0	0
Intergovernmental Payable	3,365	8,007	43,413
<i>Total Liabilities</i>	<u>14,272</u>	<u>185,048</u>	<u>373,070</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,892,080
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,892,080</u>
<b>Fund Balances</b>			
Nonspendable	2,552	0	760,526
Restricted	59,160	0	765,350
Committed	0	0	0
Unassigned (Deficit)	0	(178,610)	0
<i>Total Fund Balances (Deficit)</i>	<u>61,712</u>	<u>(178,610)</u>	<u>1,525,876</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$75,984</u>	<u>\$6,438</u>	<u>\$3,791,026</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$2,062,703	\$494,691	\$239,436	\$369,333	\$821,966
0	54,936	0	0	0
0	0	0	0	5,896
21,406	12,142	1,815	0	0
24,690	0	0	0	0
83,199	497	0	6,904	127,941
0	0	0	0	1,373,350
0	0	0	0	0
0	0	0	0	0
<u>\$2,191,998</u>	<u>\$562,266</u>	<u>\$241,251</u>	<u>\$376,237</u>	<u>\$2,329,153</u>
\$59,864	\$41,732	\$1,000	\$0	\$30,371
0	0	0	0	2,738
34,377	497	1,366	0	55,305
1,247	0	0	0	0
23,776	1,320	191	0	19,987
<u>119,264</u>	<u>43,549</u>	<u>2,557</u>	<u>0</u>	<u>108,401</u>
0	0	0	0	1,263,200
0	0	0	0	238,091
0	0	0	0	1,501,291
0	0	0	0	5,896
2,072,734	511,399	238,694	376,237	664,183
0	7,318	0	0	49,382
0	0	0	0	0
<u>2,072,734</u>	<u>518,717</u>	<u>238,694</u>	<u>376,237</u>	<u>719,461</u>
<u>\$2,191,998</u>	<u>\$562,266</u>	<u>\$241,251</u>	<u>\$376,237</u>	<u>\$2,329,153</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$489,978	\$28,958	\$462,233
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	6,695	0	0
Accounts Receivable	0	0	5,532
Interfund Receivable	0	0	0
Intergovernmental Receivable	138	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$496,811</u>	<u>\$28,958</u>	<u>\$467,765</u>
<b>Liabilities</b>			
Accounts Payable	\$3,261	\$0	\$9,484
Contracts Payable	0	0	0
Accrued Wages	41,874	0	10,019
Interfund Payable	10,713	0	0
Intergovernmental Payable	41,265	0	2,736
<i>Total Liabilities</i>	<u>97,113</u>	<u>0</u>	<u>22,239</u>
<b>Deferred Inflows of Resources</b>			
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>
<b>Fund Balances</b>			
Nonspendable	6,695	0	0
Restricted	393,003	28,958	445,526
Committed	0	0	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>399,698</u>	<u>28,958</u>	<u>445,526</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$496,811</u>	<u>\$28,958</u>	<u>\$467,765</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$192,336	\$689	\$10,158	\$86,660	\$263,441
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	104	0	0	12,495
0	0	0	0	0
0	0	0	3,602	0
0	0	0	0	0
<u>\$192,336</u>	<u>\$793</u>	<u>\$10,158</u>	<u>\$90,262</u>	<u>\$275,936</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	3,602	0
0	0	0	3,602	0
0	0	0	0	0
0	793	10,158	86,660	275,936
192,336	0	0	0	0
0	0	0	0	0
<u>192,336</u>	<u>793</u>	<u>10,158</u>	<u>86,660</u>	<u>275,936</u>
<u>\$192,336</u>	<u>\$793</u>	<u>\$10,158</u>	<u>\$90,262</u>	<u>\$275,936</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

	Voting Equipment	Screening and Diversion	Federal Grants
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$128,049	\$66,303	\$272,874
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	198,681
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	14,109
<i>Total Assets</i>	<u>\$128,049</u>	<u>\$66,303</u>	<u>\$485,664</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$35,209
Contracts Payable	0	0	62,900
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	520	0
<i>Total Liabilities</i>	<u>0</u>	<u>520</u>	<u>98,109</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	172,955
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>172,955</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	128,049	0	214,600
Committed	0	65,783	0
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>128,049</u>	<u>65,783</u>	<u>214,600</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$128,049</u>	<u>\$66,303</u>	<u>\$485,664</u>



State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$422,851	\$124,741	\$7,390,626
0	0	54,936
0	0	775,669
0	0	57,752
0	0	24,690
398,306	0	3,068,552
0	0	1,373,350
0	0	3,602
0	0	14,109
<u>\$821,157</u>	<u>\$124,741</u>	<u>\$12,763,286</u>
\$17,559	\$0	\$402,624
0	0	226,814
0	0	295,723
24,690	0	36,650
1,677	0	146,257
<u>43,926</u>	<u>0</u>	<u>1,108,068</u>
0	0	1,263,200
267,071	0	2,573,799
<u>267,071</u>	<u>0</u>	<u>3,836,999</u>
0	0	775,669
510,160	124,741	6,906,341
0	0	314,819
0	0	(178,610)
<u>510,160</u>	<u>124,741</u>	<u>7,818,219</u>
<u>\$821,157</u>	<u>\$124,741</u>	<u>\$12,763,286</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	32,314	1,265,565	0
Licenses and Permits	359,905	50	0
Fines and Forfeitures	37,800	0	0
Intergovernmental	0	0	4,662,852
Special Assessments	0	0	0
Interest	0	0	866
Rentals	0	0	0
Contributions and Donations	16,150	0	0
Other	0	0	135
<i>Total Revenues</i>	<u>446,169</u>	<u>1,265,615</u>	<u>4,663,853</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	1,458,913	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,235,082
Health	301,785	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	120,227
<i>Total Expenditures</i>	<u>301,785</u>	<u>1,458,913</u>	<u>4,355,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>144,384</u>	<u>(193,298)</u>	<u>308,544</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	3,018
Transfers In	0	0	0
Transfers Out	(100,343)	0	(65,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(100,343)</u>	<u>0</u>	<u>(61,982)</u>
<i>Net Change in Fund Balances</i>	44,041	(193,298)	246,562
<i>Fund Balances Beginning of Year</i>	<u>17,671</u>	<u>14,688</u>	<u>1,279,314</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$61,712</u>	<u>(\$178,610)</u>	<u>\$1,525,876</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,332,770
1,353,882	707,973	175,857	90,883	630,141
0	122,463	0	0	0
0	63,993	0	0	0
1,328,887	11,672	0	0	199,760
0	0	0	0	0
0	20	0	0	0
0	0	0	0	18,717
0	10,000	0	0	0
80	21,793	56,989	0	20,436
<u>2,682,849</u>	<u>937,914</u>	<u>232,846</u>	<u>90,883</u>	<u>2,201,824</u>
0	0	0	0	0
3,134,789	0	0	26,633	0
0	983,182	272,441	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,959,975
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,134,789</u>	<u>983,182</u>	<u>272,441</u>	<u>26,633</u>	<u>1,959,975</u>
<u>(451,940)</u>	<u>(45,268)</u>	<u>(39,595)</u>	<u>64,250</u>	<u>241,849</u>
573	0	0	361	0
666,938	0	0	0	0
0	0	0	0	(66,460)
<u>667,511</u>	<u>0</u>	<u>0</u>	<u>361</u>	<u>(66,460)</u>
215,571	(45,268)	(39,595)	64,611	175,389
<u>1,857,163</u>	<u>563,985</u>	<u>278,289</u>	<u>311,626</u>	<u>544,072</u>
<u>\$2,072,734</u>	<u>\$518,717</u>	<u>\$238,694</u>	<u>\$376,237</u>	<u>\$719,461</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, 2016*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	436,498	0	382,282
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,201,060	0	261,204
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	46,225	0	0
<i>Total Revenues</i>	<u>1,683,783</u>	<u>0</u>	<u>643,486</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	601,334
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,512,056	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>1,512,056</u>	<u>0</u>	<u>601,334</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>171,727</u>	<u>0</u>	<u>42,152</u>
<b>Other Financing Sources (Uses)</b>			
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>	171,727	0	42,152
<i>Fund Balances Beginning of Year</i>	<u>227,971</u>	<u>28,958</u>	<u>403,374</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$399,698</u>	<u>\$28,958</u>	<u>\$445,526</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	11,238	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	247,081
0	0	0	695	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
12,351	0	3,841	0	0
<u>12,351</u>	<u>11,238</u>	<u>3,841</u>	<u>695</u>	<u>247,081</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	164,951
0	11,715	0	1,800	0
0	0	0	0	0
0	0	72,000	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>11,715</u>	<u>72,000</u>	<u>1,800</u>	<u>164,951</u>
<u>12,351</u>	<u>(477)</u>	<u>(68,159)</u>	<u>(1,105)</u>	<u>82,130</u>
0	0	0	0	0
6,945	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,945</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,296	(477)	(68,159)	(1,105)	82,130
<u>173,040</u>	<u>1,270</u>	<u>78,317</u>	<u>87,765</u>	<u>193,806</u>
<u>\$192,336</u>	<u>\$793</u>	<u>\$10,158</u>	<u>\$86,660</u>	<u>\$275,936</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, 2016*

	Voting Equipment	Dog and Kennel Donation	Screening and Diversion
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	83,847	0	8,546
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>83,847</u>	<u>0</u>	<u>8,546</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	84,983	47,986	2,696
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>84,983</u>	<u>47,986</u>	<u>2,696</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,136)</u>	<u>(47,986)</u>	<u>5,850</u>
<b>Other Financing Sources (Uses)</b>			
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>	(1,136)	(47,986)	5,850
<i>Fund Balances Beginning of Year</i>	<u>129,185</u>	<u>47,986</u>	<u>59,933</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$128,049</u>	<u>\$0</u>	<u>\$65,783</u>

Federal Grants	State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,332,770
0	0	0	5,179,026
0	0	0	482,418
0	0	0	101,793
586,252	1,421,397	123,740	10,043,905
0	0	0	695
68	0	0	954
0	0	0	18,717
0	0	0	26,150
0	0	0	161,850
<u>586,320</u>	<u>1,421,397</u>	<u>123,740</u>	<u>17,348,278</u>
130,928	0	0	2,326,840
240,948	1,411,877	0	4,814,247
68,760	0	0	1,489,334
0	0	0	4,248,597
0	0	0	301,785
0	0	11,747	3,555,778
145,186	0	0	145,186
<u>0</u>	<u>0</u>	<u>0</u>	<u>120,227</u>
<u>585,822</u>	<u>1,411,877</u>	<u>11,747</u>	<u>17,001,994</u>
<u>498</u>	<u>9,520</u>	<u>111,993</u>	<u>346,284</u>
0	0	0	3,952
0	0	0	673,883
0	0	0	(231,803)
<u>0</u>	<u>0</u>	<u>0</u>	<u>446,032</u>
498	9,520	111,993	792,316
<u>214,102</u>	<u>500,640</u>	<u>12,748</u>	<u>7,025,903</u>
<u>\$214,600</u>	<u>\$510,160</u>	<u>\$124,741</u>	<u>\$7,818,219</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2016*

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$232,500	\$620,661	\$0	\$853,161
Special Assessments Receivable	1,511,595	0	99,554	1,611,149
<i>Total Assets</i>	<u>\$1,744,095</u>	<u>\$620,661</u>	<u>\$99,554</u>	<u>\$2,464,310</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$1,592,000	\$0	\$1,592,000
Accrued Interest Payable	0	7,882	0	7,882
<i>Total Liabilities</i>	<u>0</u>	<u>1,599,882</u>	<u>0</u>	<u>1,599,882</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	1,511,595	0	99,554	1,611,149
<b>Fund Balances</b>				
Restricted	232,500	0	0	232,500
Unassigned ( <i>Deficit</i> )	0	(979,221)	0	(979,221)
<i>Total Fund Balances (Deficit)</i>	<u>232,500</u>	<u>(979,221)</u>	<u>0</u>	<u>(746,721)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,744,095</u>	<u>\$620,661</u>	<u>\$99,554</u>	<u>\$2,464,310</u>



**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2016*

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property Taxes	\$0	\$1,365,303	\$0	\$1,365,303
Charges for Services	0	458,900	0	458,900
Intergovernmental	0	258,253	0	258,253
Special Assessments	137,144	0	31,640	168,784
Rentals	0	216,708	0	216,708
Other	0	1,237	0	1,237
<i>Total Revenues</i>	<u>137,144</u>	<u>2,300,401</u>	<u>31,640</u>	<u>2,469,185</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	64,385	0	64,385
Debt Service:				
Principal Retirement	45,000	2,317,000	34,879	2,396,879
Interest and Fiscal Charges	15,813	903,247	4,158	923,218
Bond Issuance Costs	0	56,529	0	56,529
<i>Total Expenditures</i>	<u>60,813</u>	<u>3,341,161</u>	<u>39,037</u>	<u>3,441,011</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>76,331</u>	<u>(1,040,760)</u>	<u>(7,397)</u>	<u>(971,826)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	1,825,000	0	1,825,000
Premium on General Obligation Bonds	0	13,074	0	13,074
Payment to Refunded Bond Escrow Agent	0	(1,781,545)	0	(1,781,545)
Bond Anticipation Notes Issued	0	517,000	0	517,000
Transfers In	0	781,655	7,397	789,052
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,355,184</u>	<u>7,397</u>	<u>1,362,581</u>
<i>Net Change in Fund Balances</i>	76,331	314,424	0	390,755
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>156,169</u>	<u>(1,293,645)</u>	<u>0</u>	<u>(1,137,476)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$232,500</u>	<u>(\$979,221)</u>	<u>\$0</u>	<u>(\$746,721)</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*

	Courthouse Renovation	Special Projects	Newhope Capital Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$29	\$38,048	\$1,113,808
Accounts Receivable	0	0	0
<i>Total Assets</i>	<u>\$29</u>	<u>\$38,048</u>	<u>\$1,113,808</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$1,298
Contracts Payable	0	0	0
Interfund Payable	0	265,000	0
Accrued Interest Payable	0	240	0
<i>Total Liabilities</i>	<u>0</u>	<u>265,240</u>	<u>1,298</u>
<b>Fund Balances</b>			
Restricted	29	0	1,112,510
Committed	0	0	0
Assigned	0	0	0
Unassigned ( <i>Deficit</i> )	0	(227,192)	0
<i>Total Fund Balances (Deficit)</i>	<u>29</u>	<u>(227,192)</u>	<u>1,112,510</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29</u>	<u>\$38,048</u>	<u>\$1,113,808</u>

<u>Capital Equipment Purchases</u>	<u>Issue II</u>	<u>Geographic Information System</u>	<u>Gorman Nature Capital Improvement</u>
\$63,036	\$18,545	\$49,069	\$13,203
1,400	0	0	0
<u>\$64,436</u>	<u>\$18,545</u>	<u>\$49,069</u>	<u>\$13,203</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	18,545	49,069	0
0	0	0	13,203
64,436	0	0	0
0	0	0	0
<u>64,436</u>	<u>18,545</u>	<u>49,069</u>	<u>13,203</u>
<u>\$64,436</u>	<u>\$18,545</u>	<u>\$49,069</u>	<u>\$13,203</u>

(Continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2016*

	Mental Health Housing	Total Nonmajor Capital Projects Funds
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$1,013,041	\$2,308,779
Accounts Receivable	0	1,400
<i>Total Assets</i>	<u>\$1,013,041</u>	<u>\$2,310,179</u>
<b>Liabilities</b>		
Accounts Payable	\$0	\$1,298
Contracts Payable	227,005	227,005
Interfund Payable	0	265,000
Accrued Interest Payable	0	240
<i>Total Liabilities</i>	<u>227,005</u>	<u>493,543</u>
<b>Fund Balances</b>		
Restricted	786,036	1,966,189
Committed	0	13,203
Assigned	0	64,436
Unassigned (Deficit)	0	(227,192)
<i>Total Fund Balances (Deficit)</i>	<u>786,036</u>	<u>1,816,636</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,013,041</u>	<u>\$2,310,179</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2016*

	Courthouse Renovation	Special Projects	Newhope Capital Projects
<b>Revenues</b>			
Charges for Services	\$0	\$1,568	\$0
Intergovernmental	0	0	0
Rentals	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>1,568</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay	0	8,750	305,060
Debt Service:			
Principal Retirement	0	530,000	0
Interest and Fiscal Charges	0	32,534	0
<i>Total Expenditures</i>	<u>0</u>	<u>571,284</u>	<u>305,060</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(569,716)</u>	<u>(305,060)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Bond Anticipation Notes Issued	0	265,000	0
Transfers In	0	108,689	600,000
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>373,689</u>	<u>600,000</u>
<i>Net Change in Fund Balances</i>	0	(196,027)	294,940
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29</u>	<u>(31,165)</u>	<u>817,570</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29</u>	<u>(\$227,192)</u>	<u>\$1,112,510</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, 2016*

	Capital Equipment Purchases	Issue II	Geographic Information System
<b>Revenues</b>			
Charges for Services	\$15,400	\$0	\$0
Intergovernmental	0	2,077,551	25,013
Rentals	0	0	0
<i>Total Revenues</i>	<u>15,400</u>	<u>2,077,551</u>	<u>25,013</u>
<b>Expenditures</b>			
Capital Outlay	21,677	2,068,291	73,378
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>21,677</u>	<u>2,068,291</u>	<u>73,378</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,277)</u>	<u>9,260</u>	<u>(48,365)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	1,451	0	0
Bond Anticipation Notes Issued	0	0	0
Transfers In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,451</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,826)	9,260	(48,365)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>69,262</u>	<u>9,285</u>	<u>97,434</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$64,436</u></u>	<u><u>\$18,545</u></u>	<u><u>\$49,069</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Child Support Enforcement Agency	Engineer	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$16,968
0	0	0	0	2,102,564
0	0	73,391	7,560	80,951
0	0	73,391	7,560	2,200,483
0	416,771	0	0	2,893,927
0	0	147,900	0	677,900
0	0	35,410	2,363	70,307
0	416,771	183,310	2,363	3,642,134
0	(416,771)	(109,919)	5,197	(1,441,651)
0	0	0	0	1,451
0	0	0	420,000	685,000
0	0	109,919	0	818,608
0	0	109,919	420,000	1,505,059
0	(416,771)	0	425,197	63,408
13,203	1,202,807	0	(425,197)	1,753,228
<u>\$13,203</u>	<u>\$786,036</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,816,636</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, 2016*

	Employee Health Insurance	County Phone System	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$366,985	\$39,087	\$406,072
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	0	35,604	35,604
Claims Payable	1,102,314	0	1,102,314
<i>Total Liabilities</i>	1,102,314	35,604	1,137,918
<b>Net Position</b>			
Unrestricted (Deficit)	(\$735,329)	\$3,483	(\$731,846)

**Richland County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2016*

	Employee Health Insurance	County Phone System	Total
<b>Operating Revenues</b>			
Charges for Services	\$9,005,906	\$343,123	\$9,349,029
<b>Operating Expenses</b>			
Personal Services	67,666	0	67,666
Contractual Services	120,350	347,022	467,372
Claims	9,716,512	0	9,716,512
<i>Total Operating Expenses</i>	9,904,528	347,022	10,251,550
<i>Change in Net Position</i>	(898,622)	(3,899)	(902,521)
<i>Net Position Beginning of Year</i>	163,293	7,382	170,675
<i>Net Position (Deficit) End of Year</i>	(\$735,329)	\$3,483	(\$731,846)

**Richland County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2016*

	Employee Health Insurance	County Phone System	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$9,371,495	\$343,123	\$9,714,618
Cash Payments to Suppliers	(121,776)	(339,186)	(460,962)
Cash Payments to Employees	(67,666)	0	(67,666)
Cash Payments for Claims	(9,579,913)	0	(9,579,913)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(397,860)	3,937	(393,923)
<i>Cash and Cash Equivalents Beginning of Year</i>	764,845	35,150	799,995
<i>Cash and Cash Equivalents End of Year</i>	<u>\$366,985</u>	<u>\$39,087</u>	<u>\$406,072</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Loss	(\$898,622)	(\$3,899)	(\$902,521)
Decrease in Accounts Receivables	365,589	0	365,589
Increase (Decrease) in Liabilities:			
Accounts Payable	0	7,836	7,836
Intergovernmental Payable	(1,426)	0	(1,426)
Claims Payable	136,599	0	136,599
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$397,860)</u>	<u>\$3,937</u>	<u>(\$393,923)</u>

## **Richland County, Ohio**

### ***Fund Descriptions*** ***Fiduciary Funds***

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

#### **Private Purpose Trust Funds**

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

#### ***Agency Funds***

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

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

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

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

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

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

(continued)

**Richland County, Ohio**

***Fund Descriptions***

***Fiduciary Funds***

(continued)

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

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

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

*Other Agency Funds*

*Soil and Water Conservation Fund*

*Emergency Planning Community Right to Know Fund*

*Mass Transit Fund*

*Custody Support Fund*

*Fines and Costs Fund*

*State Rotary Probate Fund*

*Workers' Compensation Fund*

*Prepayment Real Property Fund*

*Undivided Trailer Tax Fund*

*County Agency Fund*

*Regional Planning Fund*

*Solid Waste Fund*

*Payroll Fund*

*Standards Committee Fund*

*Disaster Relief Fund*

*SB 3 & 287 Utility Reimbursement Fund*

*WIA Fiscal Agent Fund*

*Richland County Youth and Family Council Fund*

*Richland County Land Reutilization Fund*

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,940	\$28,344,078	\$28,351,868	\$22,150
Intergovernmental Receivable	1,304,202	1,309,848	1,304,202	1,309,848
Permissive Sales Taxes Receivable	6,805,069	5,903,831	6,805,069	5,903,831
Property Taxes Receivable	26,263	27,632	26,263	27,632
Special Assessments Receivable	1,784,694	2,269,522	1,784,694	2,269,522
<i>Total Assets</i>	<u>\$9,950,168</u>	<u>\$37,854,911</u>	<u>\$38,272,096</u>	<u>\$9,532,983</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$9,950,168</u>	<u>\$37,854,911</u>	<u>\$38,272,096</u>	<u>\$9,532,983</u>
<b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$5,651</u>	<u>\$42,629</u>	<u>\$16,186</u>	<u>\$32,094</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$5,651</u>	<u>\$42,629</u>	<u>\$16,186</u>	<u>\$32,094</u>
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,274,624	\$115,976,280	\$116,239,723	\$4,011,181
Property Taxes Receivable	109,298,297	110,487,653	109,298,297	110,487,653
<i>Total Assets</i>	<u>\$113,572,921</u>	<u>\$226,463,933</u>	<u>\$225,538,020</u>	<u>\$114,498,834</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$113,572,921</u>	<u>\$226,463,933</u>	<u>\$225,538,020</u>	<u>\$114,498,834</u>
<b>Undivided Personal Tax</b>				
<b>Assets</b>				
Property Taxes Receivable	<u>\$533,219</u>	<u>\$534,395</u>	<u>\$533,219</u>	<u>\$534,395</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$533,219</u>	<u>\$534,395</u>	<u>\$533,219</u>	<u>\$534,395</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2016*

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,717,978	\$7,717,978	\$0
Intergovernmental Receivable	3,147,128	3,233,054	3,147,128	3,233,054
<i>Total Assets</i>	<u>\$3,147,128</u>	<u>\$10,951,032</u>	<u>\$10,865,106</u>	<u>\$3,233,054</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,147,128</u>	<u>\$10,951,032</u>	<u>\$10,865,106</u>	<u>\$3,233,054</u>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,795,590	\$6,900,175	\$6,861,698	\$2,834,067
Property Taxes Receivable	2,262,638	2,260,629	2,262,638	2,260,629
<i>Total Assets</i>	<u>\$5,058,228</u>	<u>\$9,160,804</u>	<u>\$9,124,336</u>	<u>\$5,094,696</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$5,058,228</u>	<u>\$9,160,804</u>	<u>\$9,124,336</u>	<u>\$5,094,696</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$818,610</u>	<u>\$3,841,409</u>	<u>\$4,116,798</u>	<u>\$543,221</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$60,383	\$1,556,925	\$1,540,031	\$77,277
Undistributed Assets	579,992	2,245,733	2,537,238	288,487
Deposits Held and Due to Others	178,235	38,751	39,529	177,457
<i>Total Liabilities</i>	<u>\$818,610</u>	<u>\$3,841,409</u>	<u>\$4,116,798</u>	<u>\$543,221</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2016*

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,924,412	\$11,455,109	\$11,672,324	\$3,707,197
Cash and Cash Equivalents in Segregated Accounts	(174,869)	5,638,444	5,757,107	(293,532)
<i>Total Assets</i>	<u>\$3,749,543</u>	<u>\$17,093,553</u>	<u>\$17,429,431</u>	<u>\$3,413,665</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,749,543</u>	<u>\$17,093,553</u>	<u>\$17,429,431</u>	<u>\$3,413,665</u>
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,030,217	\$170,436,249	\$170,859,777	\$10,606,689
Cash and Cash Equivalents in Segregated Accounts	643,741	9,479,853	9,873,905	249,689
Intergovernmental Receivable	4,451,330	4,542,902	4,451,330	4,542,902
Permissive Sales Tax Receivable	6,805,069	5,903,831	6,805,069	5,903,831
Property Taxes Receivable	112,120,417	113,310,309	112,120,417	113,310,309
Special Assessments Receivable	1,784,694	2,269,522	1,784,694	2,269,522
<i>Total Assets</i>	<u>\$136,835,468</u>	<u>\$305,942,666</u>	<u>\$305,895,192</u>	<u>\$136,882,942</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$60,383	\$1,556,925	\$1,540,031	\$77,277
Undistributed Assets	136,596,850	304,346,990	304,315,632	136,628,208
Deposits Held and Due to Others	178,235	38,751	39,529	177,457
<i>Total Liabilities</i>	<u>\$136,835,468</u>	<u>\$305,942,666</u>	<u>\$305,895,192</u>	<u>\$136,882,942</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,976,580	\$1,976,580	\$2,075,839	\$99,259
Sales Taxes	20,783,799	20,783,799	22,958,110	2,174,311
Charges for Services	5,493,447	5,560,877	5,608,096	47,219
Licenses and Permits	395,000	395,000	435,270	40,270
Fines and Forfeitures	100,500	136,228	244,102	107,874
Intergovernmental	4,069,536	4,113,082	4,246,893	133,811
Interest	250,100	250,100	595,026	344,926
Rentals	107,109	107,109	107,792	683
Contributions and Donations	0	0	1,055	1,055
Other	61,760	72,447	97,312	24,865
<i>Total Revenues</i>	<u>33,237,831</u>	<u>33,395,222</u>	<u>36,369,495</u>	<u>2,974,273</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	317,012	315,813	314,414	1,399
Materials and Supplies	10,000	9,692	9,087	605
Contractual Services	88,180	110,912	67,577	43,335
Capital Outlay	4,000	1,306	1,306	0
Other	3,000	88,420	88,004	416
Total Commissioners	<u>422,192</u>	<u>526,143</u>	<u>480,388</u>	<u>45,755</u>
Auditor:				
Personal Services	399,142	437,094	437,094	0
Materials and Supplies	8,000	7,226	7,165	61
Contractual Services	8,000	8,493	7,915	578
Capital Outlay	0	75	49	26
Other	100	0	0	0
Total Auditor	<u>415,242</u>	<u>452,888</u>	<u>452,223</u>	<u>665</u>
Treasurer:				
Personal Services	189,188	187,908	187,655	253
Materials and Supplies	25,500	22,957	22,957	0
Contractual Services	3,500	3,500	2,639	861
Capital Outlay	1,000	988	780	208
Other	100	112	112	0
Total Treasurer	<u>\$219,288</u>	<u>\$215,465</u>	<u>\$214,143</u>	<u>\$1,322</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Prosecuting Attorney:				
Personal Services	\$1,230,844	\$1,248,325	\$1,198,325	\$50,000
Materials and Supplies	17,900	17,900	17,573	327
Contractual Services	54,125	31,709	26,014	5,695
Capital Outlay	47,500	35,341	35,341	0
Other	68,151	78,193	78,193	0
<b>Total Prosecuting Attorney</b>	<u>1,418,520</u>	<u>1,411,468</u>	<u>1,355,446</u>	<u>56,022</u>
Bureau of Inspection:				
Contractual Services	80,417	80,417	78,199	2,218
Data Processing Board:				
Personal Services	132,622	139,379	139,379	0
Materials and Supplies	1,000	3,339	2,859	480
Contractual Services	163,000	215,691	215,040	651
Capital Outlay	8,100	7,137	7,137	0
<b>Total Data Processing Board</b>	<u>304,722</u>	<u>365,546</u>	<u>364,415</u>	<u>1,131</u>
Board of Elections:				
Personal Services	518,414	523,830	520,043	3,787
Materials and Supplies	40,700	29,910	29,545	365
Contractual Services	151,000	142,680	140,094	2,586
Capital Outlay	9,500	8,560	8,552	8
<b>Total Board of Elections</b>	<u>719,614</u>	<u>704,980</u>	<u>698,234</u>	<u>6,746</u>
Building and Grounds:				
Personal Services	337,003	317,003	311,375	5,628
Materials and Supplies	101,500	113,168	102,595	10,573
Contractual Services	958,700	929,278	912,653	16,625
Capital Outlay	37,500	27,656	27,593	63
Other	700	700	608	92
<b>Total Building and Grounds</b>	<u>1,435,403</u>	<u>1,387,805</u>	<u>1,354,824</u>	<u>32,981</u>
Recorder:				
Personal Services	227,044	226,638	226,638	0
Materials and Supplies	7,300	10,438	7,963	2,475
Contractual Services	93,168	100,000	78,099	21,901
Capital Outlay	5,339	7,178	4,962	2,216
Other	4,365	14,800	13,464	1,336
<b>Total Recorder</b>	<u>\$337,216</u>	<u>\$359,054</u>	<u>\$331,126</u>	<u>\$27,928</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, 2016*

	<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	\$38,570	\$39,964	\$39,040	\$924
Materials and Supplies	290,450	320,410	319,692	718
Contractual Services	3,240	3,288	1,246	2,042
Capital Outlay	1,150	1,150	0	1,150
Other	600	468	32	436
<b>Total Central Purchasing</b>	<u>334,010</u>	<u>365,280</u>	<u>360,010</u>	<u>5,270</u>
Risk Management:				
Personal Services	29,525	29,525	25,685	3,840
Materials and Supplies	500	500	267	233
Contractual Services	510,500	450,693	436,203	14,490
Capital Outlay	6,000	6,000	2,493	3,507
<b>Total Risk Management</b>	<u>546,525</u>	<u>486,718</u>	<u>464,648</u>	<u>22,070</u>
Insurance, Pensions and Taxes:				
Contractual Services	5,088,342	5,239,464	5,205,693	33,771
<b>Total General Government - Legislative and Executive</b>	<u>11,321,491</u>	<u>11,595,228</u>	<u>11,359,349</u>	<u>235,879</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	17,000	25,334	25,334	0
Common Pleas Court:				
Personal Services	182,331	190,368	148,191	42,177
Materials and Supplies	1,007	1,007	609	398
Contractual Services	52,447	61,797	60,793	1,004
Capital Outlay	2,000	1,000	600	400
Other	1,200	1,415	1,066	349
<b>Total Common Pleas Court</b>	<u>238,985</u>	<u>255,587</u>	<u>211,259</u>	<u>44,328</u>
Jury Commission:				
Personal Services	250	250	250	0
Contractual Services	1,700	1,731	1,571	160
<b>Total Jury Commission</b>	<u>\$1,950</u>	<u>\$1,981</u>	<u>\$1,821</u>	<u>\$160</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Court Information Technology:</b>				
Personal Services	\$90,089	\$101,059	\$101,058	\$1
Materials and Supplies	1,250	0	0	0
Contractual Services	70,300	53,563	53,547	16
Capital Outlay	10,000	33,357	32,829	528
Other	250	0	0	0
<b>Total Court Information Technology</b>	<b>171,889</b>	<b>187,979</b>	<b>187,434</b>	<b>545</b>
<b>Probate Court:</b>				
Personal Services	315,453	317,449	317,080	369
Materials and Supplies	7,500	15,727	15,138	589
Contractual Services	15,500	4,027	3,356	671
Capital Outlay	2,000	1,000	999	1
Other	1,200	143	143	0
<b>Total Probate Court</b>	<b>341,653</b>	<b>338,346</b>	<b>336,716</b>	<b>1,630</b>
<b>Clerk of Courts:</b>				
Personal Services	1,164,797	1,181,901	1,027,230	154,671
Materials and Supplies	14,855	18,783	18,374	409
Contractual Services	89,091	86,485	81,732	4,753
Capital Outlay	20,960	23,212	8,407	14,805
Other	5,500	5,740	3,557	2,183
<b>Total Clerk of Courts</b>	<b>1,295,203</b>	<b>1,316,121</b>	<b>1,139,300</b>	<b>176,821</b>
<b>Municipal Court:</b>				
Personal Services	367,628	382,613	382,613	0
Contractual Services	57,500	57,500	55,528	1,972
<b>Total Municipal Court</b>	<b>425,128</b>	<b>440,113</b>	<b>438,141</b>	<b>1,972</b>
<b>Juvenile Court:</b>				
Personal Services	1,274,741	1,296,589	1,299,368	(2,779)
Materials and Supplies	26,700	25,063	25,062	1
Contractual Services	164,411	139,104	139,062	42
Capital Outlay	3,000	9,851	9,851	0
<b>Total Juvenile Court</b>	<b>\$1,468,852</b>	<b>\$1,470,607</b>	<b>\$1,473,343</b>	<b>(\$2,736)</b>

(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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Joint Court:				
Personal Services	\$286,798	\$297,604	\$296,827	\$777
Materials and Supplies	610	610	246	364
Contractual Services	47,735	69,825	68,048	1,777
Capital Outlay	1,000	1,000	798	202
Other	800	800	781	19
Total Joint Court	336,943	369,839	366,700	3,139
Criminal Court Services:				
Personal Services	444,618	444,618	404,463	40,155
Materials and Supplies	5,650	5,300	5,018	282
Contractual Services	21,498	21,598	20,291	1,307
Capital Outlay	2,700	3,150	3,143	7
Total Criminal Court Services	474,466	474,666	432,915	41,751
Domestic Relations:				
Personal Services	346,240	373,389	372,331	1,058
Materials and Supplies	4,000	4,000	3,539	461
Contractual Services	3,500	3,500	2,766	734
Capital Outlay	1,700	1,600	901	699
Other	800	900	856	44
Total Domestic Relations	356,240	383,389	380,393	2,996
Total General Government - Judicial System	5,128,309	5,263,962	4,993,356	270,606
Public Safety:				
Juvenile Detention Center:				
Personal Services	1,012,846	1,055,173	1,055,155	18
Materials and Supplies	41,700	39,191	39,173	18
Contractual Services	131,752	148,934	148,933	1
Capital Outlay	3,000	5,436	5,436	0
Total Juvenile Detention Center	1,189,298	1,248,734	1,248,697	37
Disaster Services:				
Personal Services	111,000	114,954	114,830	124
Materials and Supplies	3,500	3,500	2,614	886
Contractual Services	12,673	11,020	10,809	211
Capital Outlay	18,000	15,930	15,930	0
Total Disaster Services	\$145,173	\$145,404	\$144,183	\$1,221

(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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner:				
Personal Services	\$165,992	\$167,930	\$167,686	\$244
Materials and Supplies	4,100	2,696	2,602	94
Contractual Services	166,750	197,618	197,237	381
Capital Outlay	2,100	698	698	0
<b>Total Coroner</b>	<b>338,942</b>	<b>368,942</b>	<b>368,223</b>	<b>719</b>
Sheriff:				
Personal Services	8,502,205	8,337,571	8,085,469	252,102
Materials and Supplies	425,655	457,595	444,566	13,029
Contractual Services	1,352,321	1,330,669	1,272,132	58,537
Capital Outlay	438,685	484,948	427,895	57,053
Other	10,000	19,367	19,367	0
<b>Total Sheriff</b>	<b>10,728,866</b>	<b>10,630,150</b>	<b>10,249,429</b>	<b>380,721</b>
<b>Total Public Safety</b>	<b>12,402,279</b>	<b>12,393,230</b>	<b>12,010,532</b>	<b>382,698</b>
Public Works:				
Highway Engineer:				
Personal Services	113,840	105,426	105,426	0
Materials and Supplies	500	500	489	11
Contractual Services	500	500	0	500
<b>Total Highway Engineer</b>	<b>114,840</b>	<b>106,426</b>	<b>105,915</b>	<b>511</b>
Building Department Regulations:				
Personal Services	291,272	291,272	288,273	2,999
Materials and Supplies	2,785	3,049	1,734	1,315
Contractual Services	12,775	12,820	11,430	1,390
Other	100	100	51	49
<b>Total Building Department Regulations</b>	<b>306,932</b>	<b>307,241</b>	<b>301,488</b>	<b>5,753</b>
<b>Total Public Works</b>	<b>\$421,772</b>	<b>\$413,667</b>	<b>\$407,403</b>	<b>\$6,264</b>

(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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Personal Services	<u>\$1,750</u>	<u>\$1,750</u>	<u>\$0</u>	<u>\$1,750</u>
Other Health:				
Contractual Services	<u>2,300</u>	<u>2,300</u>	<u>2,076</u>	<u>224</u>
Ditch Maintenance:				
Personal Services	120,000	112,238	112,238	0
Materials and Supplies	<u>8,000</u>	<u>8,000</u>	<u>6,508</u>	<u>1,492</u>
Total Ditch Maintenance	<u>128,000</u>	<u>120,238</u>	<u>118,746</u>	<u>1,492</u>
Total Health	<u>132,050</u>	<u>124,288</u>	<u>120,822</u>	<u>3,466</u>
Human Services:				
Soldiers Relief:				
Materials and Supplies	4,500	4,482	4,482	0
Contractual Services	<u>28,000</u>	<u>25,049</u>	<u>20,549</u>	<u>4,500</u>
Total Soldiers Relief	<u>32,500</u>	<u>29,531</u>	<u>25,031</u>	<u>4,500</u>
Veteran Services:				
Personal Services	428,536	392,065	392,065	0
Materials and Supplies	2,600	2,600	2,600	0
Contractual Services	162,500	128,855	128,669	186
Capital Outlay	15,250	7,478	7,478	0
Other	<u>15,000</u>	<u>21,750</u>	<u>21,750</u>	<u>0</u>
Total Veteran Services	<u>623,886</u>	<u>552,748</u>	<u>552,562</u>	<u>186</u>
Total Human Services	<u>656,386</u>	<u>582,279</u>	<u>577,593</u>	<u>4,686</u>
Conservation and Recreation:				
Parks:				
Personal Services	133,590	151,572	151,479	93
Materials and Supplies	4,990	7,340	7,249	91
Contractual Services	9,260	9,836	9,829	7
Capital Outlay	<u>32,802</u>	<u>11,249</u>	<u>11,027</u>	<u>222</u>
Total Conservation and Recreation	<u>\$180,642</u>	<u>\$179,997</u>	<u>\$179,584</u>	<u>\$413</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental	<u>\$1,394,016</u>	<u>\$1,467,965</u>	<u>\$1,419,178</u>	<u>\$48,787</u>
<i>Total Expenditures</i>	<u>31,636,945</u>	<u>32,020,616</u>	<u>31,067,817</u>	<u>952,799</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,600,886</u>	<u>1,374,606</u>	<u>5,301,678</u>	<u>3,927,072</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	800	1,899	1,099
Transfers Out	<u>(1,355,052)</u>	<u>(1,742,594)</u>	<u>(1,374,740)</u>	<u>367,854</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,355,052)</u>	<u>(1,741,794)</u>	<u>(1,372,841)</u>	<u>368,953</u>
<i>Net Change in Fund Balance</i>	245,834	(367,188)	3,928,837	4,296,025
<i>Fund Balance Beginning of Year</i>	2,284,906	2,284,906	2,284,906	0
Prior Year Encumbrances Appropriated	<u>154,590</u>	<u>154,590</u>	<u>154,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,685,330</u>	<u>\$2,072,308</u>	<u>\$6,368,333</u>	<u>\$4,296,025</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,973,740	\$1,973,740	\$1,827,304	(\$146,436)
Charges for Services	90,000	90,000	105,733	15,733
Intergovernmental	3,800,000	3,800,000	3,203,526	(596,474)
Other	300,000	300,000	223,510	(76,490)
<i>Total Revenues</i>	6,163,740	6,163,740	5,360,073	(803,667)
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	606,903	641,903	600,561	41,342
Materials and Supplies	3,500	3,500	2,403	1,097
Contractual Services	5,461,600	5,416,600	4,279,017	1,137,583
Capital Outlay	41,500	51,500	21,502	29,998
Other	1,500	1,500	921	579
<i>Total Expenditures</i>	6,115,003	6,115,003	4,904,404	1,210,599
<i>Net Change in Fund Balance</i>	48,737	48,737	455,669	406,932
<i>Fund Balance Beginning of Year</i>	5,014,367	5,014,367	5,014,367	0
<i>Fund Balance End of Year</i>	\$5,063,104	\$5,063,104	\$5,470,036	\$406,932

**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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$7,666,462	\$7,666,462	\$7,740,568	\$74,106
Charges for Services	1,221,396	1,221,396	1,100,878	(120,518)
Intergovernmental	12,866,878	12,866,878	12,967,080	100,202
Interest	1,500	1,500	1,248	(252)
Contributions and Donations	10,000	10,000	13,653	3,653
<i>Total Revenues</i>	<u>21,766,236</u>	<u>21,766,236</u>	<u>21,823,427</u>	<u>57,191</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	16,832,799	17,005,368	15,211,229	1,794,139
Materials and Supplies	1,019,646	1,101,463	808,578	292,885
Contractual Services	9,048,588	9,291,154	8,431,261	859,893
Capital Outlay	321,760	366,029	246,225	119,804
Other	1,929,850	1,939,613	19,760	1,919,853
<i>Total Expenditures</i>	<u>29,152,643</u>	<u>29,703,627</u>	<u>24,717,053</u>	<u>4,986,574</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,386,407)</u>	<u>(7,937,391)</u>	<u>(2,893,626)</u>	<u>5,043,765</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	180,000	180,000	180,000	0
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(420,000)</u>	<u>(420,000)</u>	<u>(420,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(7,806,407)</u>	<u>(8,357,391)</u>	<u>(3,313,626)</u>	<u>5,043,765</u>
<i>Fund Balance Beginning of Year</i>	24,905,089	24,905,089	24,905,089	0
Prior Year Encumbrances Appropriated	539,458	539,458	539,458	0
<i>Fund Balance End of Year</i>	<u>\$17,638,140</u>	<u>\$17,087,156</u>	<u>\$22,130,921</u>	<u>\$5,043,765</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, 2016*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$8,971,103</u>	<u>\$9,516,553</u>	<u>\$9,019,158</u>	<u>(\$497,395)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,663,452	4,644,759	4,407,195	237,564
Materials and Supplies	182,100	228,643	125,807	102,836
Contractual Services	4,485,795	5,024,886	3,826,720	1,198,166
Capital Outlay	<u>35,000</u>	<u>35,000</u>	<u>5,614</u>	<u>29,386</u>
<i>Total Expenditures</i>	<u>9,366,347</u>	<u>9,933,288</u>	<u>8,365,336</u>	<u>1,567,952</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(395,244)</u>	<u>(416,735)</u>	<u>653,822</u>	<u>1,070,557</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	500	500	0	(500)
Transfers In	<u>394,744</u>	<u>394,744</u>	<u>0</u>	<u>(394,744)</u>
<i>Total Other Financing Sources</i>	<u>395,244</u>	<u>395,244</u>	<u>0</u>	<u>(395,244)</u>
<i>Net Change in Fund Balance</i>	0	(21,491)	653,822	675,313
<i>Fund Balance Beginning of Year</i>	973,379	973,379	973,379	0
Prior Year Encumbrances Appropriated	<u>21,491</u>	<u>21,491</u>	<u>21,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$994,870</u></u>	<u><u>\$973,379</u></u>	<u><u>\$1,648,692</u></u>	<u><u>\$675,313</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, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,260,000	\$3,260,000	\$3,436,133	\$176,133
Intergovernmental	6,456,091	6,456,091	6,549,906	93,815
Other	40,000	40,000	39,874	(126)
<i>Total Revenues</i>	<u>9,756,091</u>	<u>9,756,091</u>	<u>10,025,913</u>	<u>269,822</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,981,648	6,830,898	6,450,553	380,345
Materials and Supplies	126,000	132,000	115,404	16,596
Contractual Services	2,641,530	3,030,280	2,756,970	273,310
Capital Outlay	237,472	235,472	43,894	191,578
Other	262,000	92,000	75,574	16,426
<i>Total Expenditures</i>	<u>10,248,650</u>	<u>10,320,650</u>	<u>9,442,395</u>	<u>878,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(492,559)	(564,559)	583,518	1,148,077
<b>Other Financing Sources</b>				
Sale of Capital Assets	2,000	2,000	4,611	2,611
<i>Net Change in Fund Balance</i>	(490,559)	(562,559)	588,129	1,150,688
<i>Fund Balance Beginning of Year</i>	<u>6,416,166</u>	<u>6,416,166</u>	<u>6,416,166</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,925,607</u></u>	<u><u>\$5,853,607</u></u>	<u><u>\$7,004,295</u></u>	<u><u>\$1,150,688</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,000	\$2,800	\$800
Intergovernmental	1,525,000	1,669,103	144,103
<i>Total Revenues</i>	1,527,000	1,671,903	144,903
<b>Expenditures</b>			
Capital Outlay	1,875,000	1,622,369	252,631
<i>Excess of Revenues Over (Under) Expenditures</i>	(348,000)	49,534	397,534
<b>Other Financing Uses</b>			
Transfers Out	(75,000)	(75,000)	0
<i>Net Change in Fund Balance</i>	(423,000)	(25,466)	397,534
<i>Fund Balance Beginning of Year</i>	770,821	770,821	0
<i>Fund Balance End of Year</i>	\$347,821	\$745,355	\$397,534

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,864,000	\$2,578,699	(\$285,301)
Fines and Forfeitures	300,000	27,146	(272,854)
Other	0	6,153	6,153
General Obligation Bonds Issued	2,032,000	2,032,000	0
Bond Anticipation Notes Issued	1,400,000	3,432,000	2,032,000
Bond Anticipation Notes Premium	0	4,359	4,359
<i>Total Revenues</i>	<u>6,596,000</u>	<u>8,080,357</u>	<u>1,484,357</u>
<b>Expenses</b>			
Personal Services	632,000	586,457	45,543
Materials and Supplies	34,500	29,242	5,258
Contractual Services	2,909,771	2,263,282	646,489
Capital Outlay	775,929	763,094	12,835
Other	1,000	1,000	0
Debt Service:			
Principal Retirement	3,589,100	7,020,640	(3,431,540)
Interest and Fiscal Charges	142,954	142,428	526
<i>Total Expenses</i>	<u>8,085,254</u>	<u>10,806,143</u>	<u>(2,720,889)</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(1,489,254)	(2,725,786)	(1,236,532)
Transfers Out	(77,946)	0	77,946
<i>Net Change in Fund Equity</i>	(1,567,200)	(2,725,786)	(1,158,586)
<i>Fund Equity Beginning of Year</i>	<u>4,615,445</u>	<u>4,615,445</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,048,245</u></u>	<u><u>\$1,889,659</u></u>	<u><u>(\$1,158,586)</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$46,400	\$32,314	(\$14,086)
Licenses and Permits	360,045	354,835	(5,210)
Fines and Forfeitures	37,934	37,800	(134)
Contributions and Donations	23,000	16,150	(6,850)
<i>Total Revenues</i>	<u>467,379</u>	<u>441,099</u>	<u>(26,280)</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	264,151	214,593	49,558
Materials and Supplies	19,876	13,956	5,920
Contractual Services	70,173	64,163	6,010
Capital Outlay	4,500	4,457	43
Other	5,731	5,420	311
<i>Total Expenditures</i>	<u>364,431</u>	<u>302,589</u>	<u>61,842</u>
<i>Excess of Revenues Over Expenditures</i>	102,948	138,510	35,562
<b>Other Financing Uses</b>			
Transfers Out	(100,343)	(100,343)	0
<i>Net Change in Fund Balance</i>	2,605	38,167	35,562
<i>Fund Balance Beginning of Year</i>	<u>18,408</u>	<u>18,408</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$21,013</u>	<u>\$56,575</u>	<u>\$35,562</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,259,000	\$1,265,565	\$6,565
Licenses and Permits	1,040	50	(990)
<i>Total Revenues</i>	<u>1,260,040</u>	<u>1,265,615</u>	<u>5,575</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	603,866	603,828	38
Materials and Supplies	678	678	0
Contractual Services	648,492	648,492	0
Capital Outlay	128,243	128,243	0
<i>Total Expenditures</i>	<u>1,381,279</u>	<u>1,381,241</u>	<u>38</u>
<i>Net Change in Fund Balance</i>	(121,239)	(115,626)	5,613
<i>Fund Balance Beginning of Year</i>	<u>122,064</u>	<u>122,064</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$825</u></u>	<u><u>\$6,438</u></u>	<u><u>\$5,613</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,658,000	\$4,665,831	\$7,831
Interest	750	856	106
Other	250	135	(115)
<i>Total Revenues</i>	<u>4,659,000</u>	<u>4,666,822</u>	<u>7,822</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,268,500	3,019,762	248,738
Materials and Supplies	548,000	390,538	157,462
Contractual Services	692,273	466,946	225,327
Capital Outlay	300,000	284,271	15,729
Other	52,500	10,274	42,226
Total Public Works	4,861,273	4,171,791	689,482
Debt Service:			
Principal Retirement	120,227	120,227	0
<i>Total Expenditures</i>	<u>4,981,500</u>	<u>4,292,018</u>	<u>689,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(322,500)</u>	<u>374,804</u>	<u>697,304</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	2,000	3,018	1,018
Transfers Out	(65,000)	(65,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(63,000)</u>	<u>(61,982)</u>	<u>1,018</u>
<i>Net Change in Fund Balance</i>	(385,500)	312,822	698,322
<i>Fund Balance Beginning of Year</i>	<u>475,921</u>	<u>475,921</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$90,421</u></u>	<u><u>\$788,743</u></u>	<u><u>\$698,322</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Operations Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,317,057	\$1,328,683	\$11,626
Intergovernmental	1,146,160	1,319,444	173,284
Contributions and Donations	75	0	(75)
Other	400	80	(320)
<i>Total Revenues</i>	<u>2,463,692</u>	<u>2,648,207</u>	<u>184,515</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial System:			
Court Operations:			
Personal Services	1,081,956	982,071	99,885
Materials and Supplies	40,409	35,283	5,126
Contractual Services	2,146,175	2,025,770	120,405
Capital Outlay	126,714	64,818	61,896
Other	14,700	9,316	5,384
<i>Total Expenditures</i>	<u>3,409,954</u>	<u>3,117,258</u>	<u>292,696</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(946,262)</u>	<u>(469,051)</u>	<u>477,211</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	573	573
Transfers In	661,591	666,938	5,347
<i>Total Other Financing Sources</i>	<u>661,591</u>	<u>667,511</u>	<u>5,920</u>
<i>Net Change in Fund Balance</i>	(284,671)	198,460	483,131
<i>Fund Balance Beginning of Year</i>	<u>1,838,216</u>	<u>1,838,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,553,545</u></u>	<u><u>\$2,036,676</u></u>	<u><u>\$483,131</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Operations Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$142,700	\$149,594	\$6,894
Licenses and Permits	125,000	125,675	675
Fines and Forfeitures	54,500	64,413	9,913
Intergovernmental	18,370	11,175	(7,195)
Contributions and Donations	10,000	10,000	0
Other	11,600	10,126	(1,474)
<i>Total Revenues</i>	<u>362,170</u>	<u>370,983</u>	<u>8,813</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	9,000	8,435	565
Materials and Supplies	226,914	219,991	6,923
Contractual Services	166,370	139,164	27,206
Capital Outlay	50,100	50,048	52
Other	18,779	18,764	15
<i>Total Expenditures</i>	<u>471,163</u>	<u>436,402</u>	<u>34,761</u>
<i>Net Change in Fund Balance</i>	(108,993)	(65,419)	43,574
<i>Fund Balance Beginning of Year</i>	521,737	521,737	0
Prior Year Encumbrances Appropriated	493	493	0
<i>Fund Balance End of Year</i>	<u>\$413,237</u>	<u>\$456,811</u>	<u>\$43,574</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, 2016*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$243,146	\$181,556	(\$61,590)
Other	47,450	56,989	9,539
<i>Total Revenues</i>	<u>290,596</u>	<u>238,545</u>	<u>(52,051)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	40,155	22,548	17,607
Materials and Supplies	55,961	42,668	13,293
Contractual Services	301,100	165,941	135,159
Capital Outlay	85,800	37,286	48,514
Other	20,100	11,625	8,475
<i>Total Expenditures</i>	<u>503,116</u>	<u>280,068</u>	<u>223,048</u>
<i>Excess of Revenues Under Expenditures</i>	(212,520)	(41,523)	170,997
<b>Other Financing Sources</b>			
Sale of Capital Assets	6,400	0	(6,400)
<i>Net Change in Fund Balance</i>	(206,120)	(41,523)	164,597
<i>Fund Balance Beginning of Year</i>	<u>275,155</u>	<u>275,155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,035</u></u>	<u><u>\$233,632</u></u>	<u><u>\$164,597</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computers Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$33,350	\$89,818	\$56,468
<b>Expenditures</b>			
Current:			
General Government:			
Judicial System:			
Court Computers:			
Materials and Supplies	500	390	110
Contractual Services	18,750	16,895	1,855
Capital Outlay	30,059	9,348	20,711
<i>Total Expenditures</i>	49,309	26,633	22,676
<i>Excess of Revenues Under Expenditures</i>	(15,959)	63,185	79,144
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	361	361
<i>Net Change in Fund Balance</i>	(15,959)	63,546	79,505
<i>Fund Balance Beginning of Year</i>	305,787	305,787	0
<i>Fund Balance End of Year</i>	\$289,828	\$369,333	\$79,505

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,304,000	\$1,332,770	\$28,770
Charges for Services	579,200	630,141	50,941
Intergovernmental	204,000	199,760	(4,240)
Rentals	25,000	18,717	(6,283)
Other	14,000	20,436	6,436
<i>Total Revenues</i>	<u>2,126,200</u>	<u>2,201,824</u>	<u>75,624</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,506,998	1,405,201	101,797
Materials and Supplies	153,570	144,514	9,056
Contractual Services	308,500	243,440	65,060
Capital Outlay	175,205	157,122	18,083
Other	12,608	7,250	5,358
<i>Total Expenditures</i>	<u>2,156,881</u>	<u>1,957,527</u>	<u>199,354</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,681)	244,297	274,978
<b>Other Financing Uses</b>			
Transfers Out	(66,460)	(66,460)	0
<i>Net Change in Fund Balance</i>	(97,141)	177,837	274,978
<i>Fund Balance Beginning of Year</i>	<u>635,722</u>	<u>635,722</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$538,581</u></u>	<u><u>\$813,559</u></u>	<u><u>\$274,978</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$428,100	\$436,498	\$8,398
Intergovernmental	1,474,000	1,200,922	(273,078)
Other	45,300	46,226	926
<i>Total Revenues</i>	<u>1,947,400</u>	<u>1,683,646</u>	<u>(263,754)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,462,800	1,207,929	254,871
Materials and Supplies	4,500	3,566	934
Contractual Services	511,201	385,026	126,175
Capital Outlay	4,699	2,767	1,932
Other	600	196	404
<i>Total Expenditures</i>	<u>1,983,800</u>	<u>1,599,484</u>	<u>384,316</u>
<i>Net Change in Fund Balance</i>	(36,400)	84,162	120,562
<i>Fund Balance Beginning of Year</i>	<u>405,819</u>	<u>405,819</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$369,419</u></u>	<u><u>\$489,981</u></u>	<u><u>\$120,562</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$495,000	\$388,138	(\$106,862)
Intergovernmental	0	261,204	261,204
<i>Total Revenues</i>	<u>495,000</u>	<u>649,342</u>	<u>154,342</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	230,571	206,929	23,642
Materials and Supplies	162,723	155,266	7,457
Contractual Services	158,400	150,037	8,363
Other	100,800	91,103	9,697
<i>Total Expenditures</i>	<u>652,494</u>	<u>603,335</u>	<u>49,159</u>
<i>Net Change in Fund Balance</i>	(157,494)	46,007	203,501
<i>Fund Balance Beginning of Year</i>	<u>416,226</u>	<u>416,226</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$258,732</u></u>	<u><u>\$462,233</u></u>	<u><u>\$203,501</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$12,351	\$12,351
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	12,351	12,351
<b>Other Financing Sources</b>			
Transfers In	<u>0</u>	<u>6,945</u>	<u>6,945</u>
<i>Net Change in Fund Balance</i>	0	19,296	19,296
<i>Fund Balance Beginning of Year</i>	<u>173,040</u>	<u>173,040</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$173,040</u></u>	<u><u>\$192,336</u></u>	<u><u>\$19,296</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Fee Assessment Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$14,500	\$11,253	(\$3,247)
<b>Expenditures</b>			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	18,387	15,702	2,685
<i>Net Change in Fund Balance</i>	(3,887)	(4,449)	(562)
<i>Fund Deficit Beginning of Year</i>	(49)	(49)	0
Prior Year Encumbrances Appropriated	3,887	3,887	0
<i>Fund Deficit End of Year</i>	(\$49)	(\$611)	(\$562)

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$3,841	\$3,841
<b>Expenditures</b>			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	72,000	72,000	0
<i>Net Change in Fund Balance</i>	(72,000)	(68,159)	3,841
<i>Fund Balance Beginning of Year</i>	78,317	78,317	0
<i>Fund Balance End of Year</i>	\$6,317	\$10,158	\$3,841

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$1,000	\$695	(\$305)
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	2,000	1,800	200
<i>Net Change in Fund Balance</i>	(1,000)	(1,105)	(105)
<i>Fund Balance Beginning of Year</i>	87,765	87,765	0
<i>Fund Balance End of Year</i>	\$86,765	\$86,660	(\$105)

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$247,081	\$234,586	(\$12,495)
<b>Expenditures</b>			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	190,773	170,309	20,464
Materials and Supplies	5,385	0	5,385
Contractual Services	4,072	3,029	1,043
Capital Outlay	36,624	1,539	35,085
<i>Total Expenditures</i>	236,854	174,877	61,977
<i>Net Change in Fund Balance</i>	10,227	59,709	49,482
<i>Fund Balance Beginning of Year</i>	202,193	202,193	0
Prior Year Encumbrances Appropriated	1,539	1,539	0
<i>Fund Balance End of Year</i>	\$213,959	\$263,441	\$49,482

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$181,297	\$83,847	(\$97,450)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Materials and Supplies	12,000	0	12,000
Contractual Services	32,000	20,895	11,105
Capital Outlay	128,796	64,088	64,708
<i>Total Expenditures</i>	172,796	84,983	87,813
<i>Net Change in Fund Balance</i>	8,501	(1,136)	(9,637)
<i>Fund Balance Beginning of Year</i>	129,185	129,185	0
<i>Fund Balance End of Year</i>	\$137,686	\$128,049	(\$9,637)

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Dog and Kennel Donation:			
Personal Services	47,986	47,986	0
<i>Net Change in Fund Balance</i>	(47,986)	(47,986)	0
<i>Fund Balance Beginning of Year</i>	47,986	47,986	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*  
*Screening and Diversion Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$15,000	\$9,414	(\$5,586)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Materials and Supplies	5,000	0	5,000
Capital Outlay	13,178	2,176	11,002
Other	0	1,002	(1,002)
<i>Total Expenditures</i>	18,178	3,178	15,000
<i>Net Change in Fund Balance</i>	(3,178)	6,236	9,414
<i>Fund Balance Beginning of Year</i>	58,785	58,785	0
Prior Year Encumbrances Appropriated	280	280	0
<i>Fund Balance End of Year</i>	\$55,887	\$65,301	\$9,414



**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$892,708	\$600,754	(\$291,954)
Interest	55	68	13
<i>Total Revenues</i>	<u>892,763</u>	<u>600,822</u>	<u>(291,941)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	172,579	129,125	43,454
Materials and Supplies	2,021	753	1,268
Contractual Services	57,065	2,477	54,588
Capital Outlay	3,121	2,956	165
Total Legislative and Executive	<u>234,786</u>	<u>135,311</u>	<u>99,475</u>
Judicial System:			
Federal Grants :			
Personal Services	246,309	229,584	16,725
Contractual Services	16,422	10,111	6,311
Capital Outlay	10,751	536	10,215
Total Judicial System	<u>273,482</u>	<u>240,231</u>	<u>33,251</u>
Public Safety:			
Federal Grants :			
Personal Services	57,737	33,236	24,501
Materials and Supplies	1,156	0	1,156
Contractual Services	56,745	27,120	29,625
Capital Outlay	5,314	611	4,703
Other	2,076	981	1,095
Total Public Safety	<u>\$123,028</u>	<u>\$61,948</u>	<u>\$61,080</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Economic Development:			
Federal Grants:			
Contractual Services	\$329,000	\$56,731	\$272,269
Other	1,000	0	1,000
<b>Total Economic Development</b>	<b>330,000</b>	<b>56,731</b>	<b>273,269</b>
<i>Total Expenditures</i>	<i>961,296</i>	<i>494,221</i>	<i>467,075</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(68,533)</i>	<i>106,601</i>	<i>175,134</i>
<b>Other Financing Sources (Uses)</b>			
Transfers In	20,000	0	(20,000)
Transfers Out	(10,000)	0	10,000
<i>Total Other Financing Sources (Uses)</i>	<i>10,000</i>	<i>0</i>	<i>(10,000)</i>
<i>Net Change in Fund Balance</i>	<i>(58,533)</i>	<i>106,601</i>	<i>165,134</i>
<i>Fund Balance Beginning of Year</i>	<i>166,270</i>	<i>166,270</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$107,737</i>	<i>\$272,871</i>	<i>\$165,134</i>

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,202,964	\$1,445,325	(\$757,639)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial System:			
Personal Services	1,480,571	991,381	489,190
Materials and Supplies	10,294	4,000	6,294
Contractual Services	708,311	358,622	349,689
Capital Outlay	56,914	56,914	0
<i>Total Expenditures</i>	2,256,090	1,410,917	845,173
<i>Net Change in Fund Balance</i>	(53,126)	34,408	87,534
<i>Fund Balance Beginning of Year</i>	388,443	388,443	0
<i>Fund Balance End of Year</i>	\$335,317	\$422,851	\$87,534

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$32,015	\$123,740	\$91,725
<b>Expenditures</b>			
Current:			
Human Services:			
Local Grants:			
Materials and Supplies	850	847	3
Contractual Services	16,675	7,900	8,775
Capital Outlay	15,090	3,000	12,090
<i>Total Expenditures</i>	32,615	11,747	20,868
<i>Net Change in Fund Balance</i>	(600)	111,993	112,593
<i>Fund Balance Beginning of Year</i>	12,748	12,748	0
<i>Fund Balance End of Year</i>	\$12,148	\$124,741	\$112,593

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$52,000	\$137,144	\$85,144
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	15,813	15,813	0
<i>Total Expenditures</i>	60,813	60,813	0
<i>Net Change in Fund Balance</i>	(8,813)	76,331	85,144
<i>Fund Balance Beginning of Year</i>	156,169	156,169	0
<i>Fund Balance End of Year</i>	\$147,356	\$232,500	\$85,144

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,293,000	\$1,365,303	\$72,303
Charges for Services	458,900	458,900	0
Intergovernmental	260,535	258,253	(2,282)
Rentals	218,000	224,268	6,268
Other	0	1,237	1,237
<i>Total Revenues</i>	<u>2,230,435</u>	<u>2,307,961</u>	<u>77,526</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	6,500	4,600	1,900
Capital Outlay	43,648	59,785	(16,137)
Total Legislative and Executive:	<u>50,148</u>	<u>64,385</u>	<u>(14,237)</u>
Debt Service:			
Principal Retirement	2,871,000	3,808,000	(937,000)
Interest and Fiscal Charges	919,903	924,006	(4,103)
Total Debt Service	<u>3,790,903</u>	<u>4,732,006</u>	<u>(941,103)</u>
<i>Total Expenditures</i>	<u>3,841,051</u>	<u>4,796,391</u>	<u>(955,340)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,610,616)</u>	<u>(2,488,430)</u>	<u>(877,814)</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	974,000	1,874,000	900,000
Transfers In	781,655	781,655	0
<i>Total Other Financing Sources</i>	<u>1,755,655</u>	<u>2,655,655</u>	<u>900,000</u>
<i>Net Change in Fund Balance</i>	145,039	167,225	22,186
<i>Fund Balance Beginning of Year</i>	<u>453,436</u>	<u>453,436</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$598,475</u></u>	<u><u>\$620,661</u></u>	<u><u>\$22,186</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Wedgewood Imperial Stormwater Assessment Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$31,357	\$31,640	\$283
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	34,879	34,879	0
Interest and Fiscal Charges	8,478	4,158	4,320
<i>Total Expenditures</i>	43,357	39,037	4,320
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(7,397)	4,603
<b>Other Financing Sources</b>			
Transfers In	12,000	7,397	(4,603)
<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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$1,568	\$1,568
<b>Expenditures</b>			
Capital Outlay	1,412,734	8,750	1,403,984
Debt Service:			
Principal Retirement	1,445,000	1,710,000	(265,000)
Interest and Fiscal Charges	22,038	55,615	(33,577)
Total Debt Service	1,467,038	1,765,615	(298,577)
<i>Total Expenditures</i>	2,879,772	1,774,365	1,105,407
<i>Excess of Revenues Under Expenditures</i>	(2,879,772)	(1,772,797)	1,106,975
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	265,000	530,000	265,000
Transfers In	59,364	108,689	49,325
<i>Total Other Financing Sources</i>	324,364	638,689	314,325
<i>Net Change in Fund Balance</i>	(2,555,408)	(1,134,108)	1,421,300
<i>Fund Balance Beginning of Year</i>	1,172,156	1,172,156	0
<i>Fund Balance (Deficit) End of Year</i>	(\$1,383,252)	\$38,048	\$1,421,300



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Newhope Capital Spending Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	1,274,356	317,518	956,838
<i>Excess of Revenues Under Expenditures</i>	(1,274,356)	(317,518)	956,838
<b>Other Financing Sources</b>			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	(674,356)	282,482	956,838
<i>Fund Balance Beginning of Year</i>	817,570	817,570	0
Prior Year Encumbrances Appropriated	13,756	13,756	0
<i>Fund Balance End of Year</i>	<u>\$156,970</u>	<u>\$1,113,808</u>	<u>\$956,838</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$23,640	\$14,000	(\$9,640)
<b>Expenditures</b>			
Capital Outlay	24,640	21,677	2,963
<i>Excess of Revenues Under Expenditures</i>	(1,000)	(7,677)	(6,677)
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	1,451	1,451
<i>Net Change in Fund Balance</i>	(1,000)	(6,226)	(5,226)
<i>Fund Balance Beginning of Year</i>	69,262	69,262	0
<i>Fund Balance End of Year</i>	<u>\$68,262</u>	<u>\$63,036</u>	<u>(\$5,226)</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,068,293	\$2,077,551	\$9,258
<b>Expenditures</b>			
Capital Outlay	2,068,291	2,068,291	0
<i>Net Change in Fund Balance</i>	2	9,260	9,258
<i>Fund Balance Beginning of Year</i>	9,285	9,285	0
<i>Fund Balance End of Year</i>	\$9,287	\$18,545	\$9,258

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$117,760	\$25,013	(\$92,747)
<b>Expenditures</b>			
Capital Outlay	117,760	89,442	28,318
<i>Net Change in Fund Balance</i>	0	(64,429)	(64,429)
<i>Fund Balance Beginning of Year</i>	113,498	113,498	0
<i>Fund Balance End of Year</i>	<u>\$113,498</u>	<u>\$49,069</u>	<u>(\$64,429)</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$500,000	\$0	(\$500,000)
<b>Expenditures</b>			
Capital Outlay	1,000,000	193,308	806,692
<i>Net Change in Fund Balance</i>	(500,000)	(193,308)	306,692
<i>Fund Balance Beginning of Year</i>	1,206,349	1,206,349	0
<i>Fund Balance End of Year</i>	\$706,349	\$1,013,041	\$306,692

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$73,391	\$73,391	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	147,900	147,900	0
Interest and Fiscal Charges	35,410	35,410	0
<i>Total Expenditures</i>	183,310	183,310	0
<i>Excess of Revenues Under Expenditures</i>	(109,919)	(109,919)	0
<b>Other Financing Sources</b>			
Transfers In	109,919	109,919	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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,877,150	\$9,371,495	(\$505,655)
<b>Expenses</b>			
Personal Services	67,970	67,666	304
Contractual Services	129,349	121,776	7,573
Claims	10,452,035	9,580,853	871,182
<i>Total Expenses</i>	10,649,354	9,770,295	879,059
<i>Net Change in Fund Equity</i>	(772,204)	(398,800)	373,404
<i>Fund Equity Beginning of Year</i>	756,554	756,554	0
Prior Year Encumbrances Appropriated	8,291	8,291	0
<i>Fund Equity (Deficit) End of Year</i>	(\$7,359)	\$366,045	\$373,404

**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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$336,309	\$343,123	\$6,814
<b>Expenses</b>			
Contractual Services	370,862	339,186	31,676
<i>Net Change in Fund Equity</i>	(34,553)	3,937	38,490
<i>Fund Equity Beginning of Year</i>	35,150	35,150	0
<i>Fund Equity End of Year</i>	\$597	\$39,087	\$38,490



# Statistical Section



**THIS PAGE INTENTIONALLY LEFT BLANK**

**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.

---

<b>Contents</b>	<b>Pages</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S35</i></b>
These schedules contain information to help the reader assess the County’s most significant local revenues, the property tax.	
<b><i>Debt Capacity</i></b> .....	<b><i>S36 – S45</i></b>
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.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S46 – S48</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S50 – S56</i></b>
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)*

	2016	2015	2014 (1)	2013
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$75,538,845	\$73,440,398	\$71,980,226	\$71,923,009
Restricted for:				
Capital Projects	1,966,189	2,127,125	1,772,926	739,512
Debt Service	1,552,818	1,593,059	1,306,566	2,445,513
Mental Health	6,784,703	6,123,139	6,139,781	6,716,068
Developmental Disabilities Board	29,763,171	29,102,790	30,410,226	30,968,038
Public Assistance	2,338,634	1,494,847	934,826	1,004,419
Children's Services	8,622,804	7,566,692	7,079,350	6,650,576
Street Repair and Maintenance	3,061,756	2,776,454	2,986,188	2,844,821
Court Operations	2,040,868	1,839,198	1,787,027	1,751,838
Dayspring	833,462	704,940	813,093	624,276
Federal Grants	387,555	453,655	370,891	642,352
State Grants	777,231	907,711	718,624	792,583
Unclaimed Monies	326,860	317,352	227,330	200,868
Developmental Disability Gifts:				
Nonexpendable	145,640	138,203	139,696	134,131
Other Purposes	2,520,207	2,275,087	2,411,732	2,780,547
Unrestricted (Deficit)	<u>(28,018,754)</u>	<u>(25,276,789)</u>	<u>(28,506,543)</u>	<u>8,179,823</u>
<i>Total Governmental Activities Net Position</i>	<u>108,641,989</u>	<u>105,583,861</u>	<u>100,571,939</u>	<u>138,398,374</u>
<b>Business-Type Activity:</b>				
Net Investment in Capital Assets	15,982,489	15,275,490	15,227,585	15,543,791
Unrestricted	<u>2,446,328</u>	<u>3,799,347</u>	<u>5,707,414</u>	<u>5,798,247</u>
<i>Total Business-Type Activity Net Position</i>	<u>18,428,817</u>	<u>19,074,837</u>	<u>20,934,999</u>	<u>21,342,038</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	91,521,334	88,715,888	87,207,811	87,466,800
Restricted	61,121,898	57,420,252	57,098,256	58,295,542
Unrestricted	<u>(25,572,426)</u>	<u>(21,477,442)</u>	<u>(22,799,129)</u>	<u>13,978,070</u>
<i>Total Primary Government Net Position</i>	<u>\$127,070,806</u>	<u>\$124,658,698</u>	<u>\$121,506,938</u>	<u>\$159,740,412</u>

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

2012	2011	2010	2009	2008	2007
\$72,469,332	\$66,805,032	\$71,866,647	\$77,405,639	\$77,333,308	\$71,913,827
2,001,019	1,664,296	2,081,861	1,972,478	4,229,290	2,895,812
1,733,387	7,197,856	1,699,908	2,363,871	1,476,275	2,058,927
7,133,380	6,604,964	7,035,927	6,958,931	5,649,053	5,107,420
30,784,877	31,387,085	30,853,090	29,960,675	28,965,730	28,762,670
323,930	571,652	381,715	8,021,143	7,616,713	7,014,787
6,005,892	8,251,269	8,270,752	2,258,495	2,557,217	2,945,486
3,071,999	2,856,844	2,417,320	912,034	905,046	762,372
1,726,474	1,543,363	1,042,632	346,242	543,367	579,340
868,243	788,641	895,247	500,608	458,133	430,338
1,268,031	899,110	1,712,413	233,822	625,967	719,516
767,677	582,482	557,057	1,783,148	1,040,025	1,061,272
172,364	130,208	59,004	49,368	558,819	N/A
115,982	102,666	104,297	88,891	76,790	100,314
2,593,568	2,009,166	1,965,637	2,675,706	2,161,184	1,759,875
5,731,915	5,032,752	4,643,380	2,508,551	2,122,465	7,559,594
136,768,070	136,427,386	135,586,887	138,039,602	136,319,382	133,671,550
16,501,673	19,860,931	21,407,255	22,478,081	23,485,928	27,545,295
5,549,302	2,776,286	2,362,308	1,931,484	1,914,736	1,309,192
22,050,975	22,637,217	23,769,563	24,409,565	25,400,664	28,854,487
88,971,005	86,665,963	93,273,902	99,883,720	100,819,236	99,459,122
58,566,823	64,589,602	59,076,860	58,125,412	56,863,609	54,198,129
11,281,217	7,809,038	7,005,688	4,440,035	4,037,201	8,868,786
<u>\$158,819,045</u>	<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>

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

	2016	2015 (1)	2014	2013
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,455,765	\$5,509,652	\$5,926,193	\$7,116,288
Judicial System	3,829,706	2,122,824	2,176,051	2,252,657
Public Safety	1,402,543	3,087,041	2,749,803	2,889,168
Public Works	440,986	622,427	545,617	673,344
Health	2,354,701	1,995,009	2,214,699	2,070,389
Human Services	1,266,539	1,161,164	1,341,066	1,394,715
Economic Development	0	0	0	0
<b>Total Charges for Services and Sales</b>	<b>14,750,240</b>	<b>14,498,117</b>	<b>14,953,429</b>	<b>16,396,561</b>
Operating Grants and Contributions	42,883,895	40,433,897	40,833,893	39,612,839
Capital Grants and Contributions	3,316,357	4,489,132	2,572,625	4,166,620
<i>Total Governmental Activities Program Revenues</i>	<i>60,950,492</i>	<i>59,421,146</i>	<i>58,359,947</i>	<i>60,176,020</i>
Business-Type Activity:				
Charges for Services and Sales	2,499,615	2,421,417	2,469,035	2,231,248
Capital Grants and Contributions	0	0	0	0
<i>Total Business-Type Activity Program Revenues</i>	<i>2,499,615</i>	<i>2,421,417</i>	<i>2,469,035</i>	<i>2,231,248</i>
<i>Total Primary Government Program Revenues</i>	<i>\$63,450,107</i>	<i>\$61,842,563</i>	<i>\$60,828,982</i>	<i>\$62,407,268</i>

2012	2011	2010	2009	2008	2007
\$4,763,772	\$5,270,955	\$5,580,749	\$5,685,797	\$4,418,932	\$4,620,069
2,470,259	2,108,409	2,099,354	1,777,224	2,306,643	1,778,820
2,939,092	2,260,096	2,219,210	2,580,047	1,089,926	1,340,812
1,166,302	904,073	789,984	1,245,507	1,170,324	1,474,807
1,423,831	1,804,289	1,541,314	1,281,162	1,086,104	1,077,373
1,493,657	1,237,335	1,276,503	1,419,400	1,504,175	1,288,835
64,811	86,410	86,412	0	0	0
14,321,724	13,671,567	13,593,526	13,989,137	11,576,104	11,580,716
42,544,330	47,375,706	51,121,166	56,911,888	50,779,358	49,283,941
4,350,726	5,368,495	1,715,261	3,257,875	3,362,423	2,074,036
61,216,780	66,415,768	66,429,953	74,158,900	65,717,885	62,938,693
2,483,581	2,451,231	2,703,481	2,631,508	2,737,093	2,760,982
0	0	182,152	0	226,563	353,282
2,483,581	2,451,231	2,885,633	2,631,508	2,963,656	3,114,264
\$63,700,361	\$68,866,999	\$69,315,586	\$76,790,408	\$68,681,541	\$66,052,957

(continued)

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

	2016	2015 (1)	2014	2013
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,331,237	\$10,360,876	\$15,087,032	\$10,367,714
Legislative and Executive - External	553,073	763,041	1,034,845	1,322,022
Judicial System	11,971,128	11,281,244	9,539,684	10,379,469
Public Safety - Primary Government	16,716,957	15,364,256	13,296,248	15,305,413
Public Safety - External	0	0	0	0
Public Works	9,063,134	8,492,441	8,117,495	9,322,028
Health - Primary Government	28,238,285	28,336,226	28,739,028	26,850,785
Health - External	209,850	189,415	197,318	206,405
Human Services - Primary Government	23,528,898	22,442,112	22,417,600	20,863,515
Human Services - External	656,255	579,631	317,523	519,515
Conservation and Recreation	258,609	280,690	187,499	195,984
Economic Development	145,186	177,690	218,037	293,137
Interest and Fiscal Charges	1,229,403	1,244,237	1,563,437	1,671,634
<i>Total Governmental Activities Expenses</i>	102,902,015	99,511,859	100,715,746	97,297,621
Business-Type Activity:				
Sewer	3,151,788	4,252,927	2,832,776	2,972,608
<i>Total Primary Government Expenses</i>	106,053,803	103,764,786	103,548,522	100,270,229
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(41,951,523)	(40,090,713)	(42,355,799)	(37,121,601)
Business-Type Activity	(652,173)	(1,831,510)	(363,741)	(741,360)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$42,603,696)	(\$41,922,223)	(\$42,719,540)	(\$37,862,961)



2012	2011	2010	2009	2008	2007
\$13,921,577	\$9,244,988	\$10,401,285	\$15,219,731	\$12,277,632	\$11,194,300
426,542	326,469	334,733	39,843	212,452	360,451
8,461,238	9,712,273	10,236,257	6,446,214	8,111,788	7,573,605
11,923,040	14,287,016	13,560,903	14,079,841	13,877,080	14,938,094
0	0	0	0	339,444	80,000
8,958,623	9,414,395	9,466,054	5,241,905	8,346,930	7,016,519
31,194,251	35,439,463	34,897,626	35,910,075	32,684,407	31,847,521
215,931	215,559	409,129	228,780	233,644	229,098
21,383,725	20,930,865	24,851,758	28,292,440	28,836,215	29,884,718
518,313	617,622	913,259	566,415	831,241	643,492
185,690	193,016	144,876	142,347	47,621	223,919
317,376	427,674	453,456	254,412	226,807	72,113
1,757,285	1,926,222	1,945,411	2,129,825	1,897,692	1,826,922
99,263,591	102,735,562	107,614,747	108,551,828	107,922,953	105,890,752
3,323,836	3,437,940	3,471,387	3,494,673	3,310,890	2,014,836
102,587,427	106,173,502	111,086,134	112,046,501	111,233,843	107,905,588
(38,046,811)	(36,319,794)	(41,184,794)	(34,392,928)	(42,205,068)	(42,952,059)
(840,255)	(986,709)	(585,754)	(863,165)	(347,234)	1,099,428
(\$38,887,066)	(\$37,306,503)	(\$41,770,548)	(\$35,256,093)	(\$42,552,302)	(\$41,852,631)

(continued)

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

	2016	2015 (1)	2014	2013
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,406,997	\$3,784,563	\$3,748,250	\$3,275,921
Health - Mental Health Board	1,790,806	1,818,969	1,849,250	1,776,054
Health - Developmental Disabilities Board	7,661,579	7,618,772	7,922,914	7,495,888
Human Services - Children's Services	3,400,062	3,379,307	2,801,209	2,613,276
Human Services - Dayspring	1,316,651	1,292,967	1,307,534	692,392
Permissive Sales Tax	22,660,872	21,748,300	18,430,739	17,855,253
Grants and Entitlements not Restricted to Specific Programs	3,370,521	3,991,308	3,514,225	4,212,463
Investment Earnings	624,536	478,939	302,079	172,710
Miscellaneous	777,627	955,508	706,610	616,162
Transfers	0	34,002	48,981	41,786
<i>Total Governmental Activities</i>	<u>45,009,651</u>	<u>45,102,635</u>	<u>40,631,791</u>	<u>38,751,905</u>
Business-Type Activity:				
Investment Earnings	0	0	0	0
Miscellaneous	6,153	5,350	5,683	74,209
Transfers	0	(34,002)	(48,981)	(41,786)
<i>Total Business-Type Activity</i>	<u>6,153</u>	<u>(28,652)</u>	<u>(43,298)</u>	<u>32,423</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>45,015,804</u>	<u>45,073,983</u>	<u>40,588,493</u>	<u>38,784,328</u>
<b>Change in Net Position</b>				
Governmental Activities	3,058,128	5,011,922	(1,724,008)	1,630,304
Business-Type Activity	(646,020)	(1,860,162)	(407,039)	(708,937)
<i>Total Primary Government Change in Net Position</i>	<u>\$2,412,108</u>	<u>\$3,151,760</u>	<u>(\$2,131,047)</u>	<u>\$921,367</u>

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

2012	2011	2010	2009	2008	2007
\$3,059,011	\$3,389,597	\$4,677,506	\$3,277,522	\$4,135,745	\$4,576,125
1,871,595	1,541,274	1,596,040	1,488,320	1,630,384	1,673,800
7,702,510	8,058,868	8,349,301	7,855,456	8,505,802	8,961,597
2,684,038	2,178,582	2,783,846	2,707,962	2,976,270	3,080,593
627,094	675,908	763,331	723,419	747,711	796,604
18,687,979	16,383,198	14,387,513	13,715,066	14,602,403	14,645,715
3,127,595	3,540,048	4,717,711	4,324,168	5,839,921	5,313,582
487,775	704,133	768,416	1,330,781	2,664,617	3,631,802
349,880	542,563	626,824	562,054	637,645	1,275,563
(209,982)	146,122	61,591	128,400	3,112,402	419,756
<u>38,387,495</u>	<u>37,160,293</u>	<u>38,732,079</u>	<u>36,113,148</u>	<u>44,852,900</u>	<u>44,375,137</u>
0	0	0	0	0	10
44,031	485	7,343	466	5,813	143,301
209,982	(146,122)	(61,591)	(128,400)	(3,112,402)	(419,756)
<u>254,013</u>	<u>(145,637)</u>	<u>(54,248)</u>	<u>(127,934)</u>	<u>(3,106,589)</u>	<u>(276,445)</u>
<u>38,641,508</u>	<u>37,014,656</u>	<u>38,677,831</u>	<u>35,985,214</u>	<u>41,746,311</u>	<u>44,098,692</u>
340,684	840,499	(2,452,715)	1,720,220	2,647,832	1,423,078
(586,242)	(1,132,346)	(640,002)	(991,099)	(3,453,823)	822,983
<u>(\$245,558)</u>	<u>(\$291,847)</u>	<u>(\$3,092,717)</u>	<u>\$729,121</u>	<u>(\$805,991)</u>	<u>\$2,246,061</u>

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

	2016	2015	2014	2013
<b>General Fund</b>				
Nonspendable	\$883,898	\$709,104	\$661,051	\$612,888
Restricted	0	0	0	0
Committed	212,776	130,549	306,218	238,547
Assigned	0	0	0	0
Unassigned (Deficit)	6,694,377	3,236,123	1,350,346	1,696,637
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>7,791,051</u>	<u>4,075,776</u>	<u>2,317,615</u>	<u>2,548,072</u>
<b>All Other Governmental Funds</b>				
Nonspendable	1,091,907	988,221	860,687	797,351
Restricted	52,912,473	49,609,844	49,777,309	49,541,451
Committed	328,022	298,940	269,879	274,746
Assigned	64,436	69,262	564,182	63,607
Unassigned (Deficit)	(1,982,328)	(2,792,780)	(2,347,615)	(1,054,856)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Projects Funds (Deficit)	N/A	N/A	N/A	N/A
<i>Total All Other Governmental Funds</i>	<u>52,414,510</u>	<u>48,173,487</u>	<u>49,124,442</u>	<u>49,622,299</u>
<i>Total Governmental Funds</i>	<u>\$60,205,561</u>	<u>\$52,249,263</u>	<u>\$51,442,057</u>	<u>\$52,170,371</u>

Note: The County implemented GASB 54 in 2010.

2012	2011	2010	2009	2008	2007
\$650,416	\$578,500	\$490,779	N/A	N/A	N/A
0	0	59,004	N/A	N/A	N/A
77,676	106,760	0	N/A	N/A	N/A
16,582	10,890	20,284	N/A	N/A	N/A
1,131,896	194,798	(146,940)	N/A	N/A	N/A
N/A	N/A	N/A	\$153,368	\$720,036	\$713,663
N/A	N/A	N/A	(77,459)	(769,932)	1,699,843
<u>1,876,570</u>	<u>890,948</u>	<u>423,127</u>	<u>75,909</u>	<u>(49,896)</u>	<u>2,413,506</u>
935,085	868,518	650,325	N/A	N/A	N/A
46,718,517	51,953,313	46,025,177	N/A	N/A	N/A
211,400	327,032	244,975	N/A	N/A	N/A
83,441	37,556	44,966	N/A	N/A	N/A
(1,302,588)	(2,351,918)	(1,438,084)	N/A	N/A	N/A
N/A	N/A	N/A	962,364	1,666,976	862,455
N/A	N/A	N/A	42,788,312	39,978,464	38,977,511
N/A	N/A	N/A	339,897	314,531	137,569
N/A	N/A	N/A	(1,042,499)	(5,767)	(13,027,318)
<u>46,645,855</u>	<u>50,834,501</u>	<u>45,527,359</u>	<u>43,048,074</u>	<u>41,954,204</u>	<u>26,950,217</u>
<u>\$48,522,425</u>	<u>\$51,725,449</u>	<u>\$45,950,486</u>	<u>\$43,123,983</u>	<u>\$41,904,308</u>	<u>\$29,363,723</u>

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

	2016	2015	2014	2013
<b>Revenues</b>				
Property Taxes	\$17,777,917	\$18,093,737	\$17,243,739	\$16,297,879
Sales Taxes	22,744,500	20,869,242	18,357,435	18,194,151
Charges for Services	13,091,005	12,974,303	13,374,270	14,799,479
Licenses and Permits	891,529	938,379	873,378	935,629
Fines and Forfeitures	338,931	397,545	260,795	394,854
Intergovernmental	50,029,730	47,394,509	47,984,741	48,522,414
Special Assessments	169,479	886,475	881,293	882,752
Interest	624,536	478,939	302,079	172,710
Rentals	424,168	413,009	444,010	422,821
Contributions and Donations	39,881	121,030	189,387	82,014
Other	777,627	955,508	706,610	616,162
<i>Total Revenues</i>	<u>106,909,303</u>	<u>103,522,676</u>	<u>100,617,737</u>	<u>101,320,865</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	9,800,572	10,076,906	13,025,571	9,927,544
Judicial System	11,494,626	11,050,520	9,653,293	10,053,746
Public Safety	15,446,614	15,309,633	13,220,290	14,736,662
Public Works	4,816,319	5,143,108	4,847,355	5,333,760
Health (1)	26,564,219	27,417,387	28,121,009	25,818,154
Human Services	21,969,149	23,159,191	22,102,362	20,316,614
Conservation and Recreation	216,785	300,556	168,036	183,278
Economic Development	145,186	177,690	218,037	293,137
Other	538	4,637	531	490
Capital Outlay	4,110,201	4,930,213	4,811,114	4,667,977
Intergovernmental	1,419,178	1,532,087	1,549,686	2,047,942
Debt Service				
Principal Retirement	3,195,942	2,730,789	2,569,954	5,890,259
Refunded Notes Redeemed	0	0	0	0
Interest and Fiscal Charges	1,167,589	1,196,629	1,598,208	1,752,493
Bond Issuance Costs	56,529	144,161	202,233	81,774
<i>Total Expenditures</i>	<u>100,403,447</u>	<u>103,173,507</u>	<u>102,087,679</u>	<u>101,103,830</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,505,856</u>	<u>349,169</u>	<u>(1,469,942)</u>	<u>217,035</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	191,913	14,874	65,414	94,125
Inception of Capital Lease	0	0	0	0
OPWC Loans Issued	0	0	230,000	0
OWDA Loan Issued	0	0	0	0
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	3,085,000
Refunding Bonds Issued	1,825,000	6,330,000	9,355,000	0
Discount on General Obligation Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Premium on Refunding Bonds Issued	13,074	327,420	269,545	0
Payment to Refunded Bond Escrow Agent	(1,781,545)	(6,513,259)	(9,422,312)	0
Bond Anticipation Notes Issued	1,202,000	265,000	195,000	210,000
Note Premium	0	0	0	0
Transfers In	2,281,543	2,549,780	3,285,062	2,070,727
Transfers Out	(2,281,543)	(2,515,778)	(3,236,081)	(2,028,941)
<i>Total Other Financing Sources (Uses)</i>	<u>1,450,442</u>	<u>458,037</u>	<u>741,628</u>	<u>3,430,911</u>
<i>Net Change in Fund Balances</i>	<u>\$7,956,298</u>	<u>\$807,206</u>	<u>(\$728,314)</u>	<u>\$3,647,946</u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.51%	4.08%	4.26%	7.96%

2012	2011	2010	2009	2008	2007
\$16,307,046	\$15,862,545	\$18,209,856	\$16,838,954	\$17,950,966	\$18,925,263
18,153,310	16,240,620	14,208,369	13,512,656	14,842,805	14,584,095
12,554,789	11,877,719	11,839,854	11,899,619	9,680,533	9,411,065
455,146	798,720	662,738	607,992	687,866	1,011,199
670,122	414,783	459,981	337,191	522,408	699,430
51,619,335	56,284,604	57,466,536	62,436,378	59,176,187	56,515,973
854,639	947,801	1,050,525	1,573,851	1,171,255	1,119,898
487,775	704,133	768,416	1,330,781	2,664,617	3,631,802
516,308	565,532	599,854	755,205	652,665	563,696
67,919	80,830	65,435	28,603	209,890	130,243
349,880	542,563	626,824	562,054	637,645	1,275,563
<u>102,036,269</u>	<u>104,319,850</u>	<u>105,958,388</u>	<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>
12,934,677	8,487,091	9,504,093	13,788,805	10,259,473	10,715,487
8,297,567	9,520,398	9,612,404	5,953,880	7,951,489	7,695,551
11,339,363	13,428,127	12,700,723	13,315,170	15,356,980	13,376,431
4,669,147	4,649,878	5,070,632	5,273,515	6,091,313	6,369,773
30,206,187	34,332,729	33,763,565	32,878,416	31,694,232	31,691,350
21,161,633	21,400,104	24,465,710	27,508,821	28,285,462	29,963,359
179,699	172,177	124,906	115,127	153,158	177,470
317,376	427,674	453,456	254,412	226,807	354,382
2,887	4,074	401	263	129,893	30,085
4,929,453	6,245,893	2,580,531	4,388,974	11,241,193	18,540,121
1,160,786	1,159,650	1,657,121	835,038	1,616,781	1,313,041
3,232,717	2,640,360	2,887,752	3,062,409	2,385,224	8,333,068
8,115,000	12,175,000	12,000,000	12,000,000	6,000,000	9,000,000
1,911,418	2,066,054	2,008,798	2,057,072	1,797,679	1,957,694
0	284,903	0	0	306,096	225,354
<u>108,457,910</u>	<u>116,994,112</u>	<u>116,830,092</u>	<u>121,431,902</u>	<u>123,495,780</u>	<u>139,743,166</u>
<u>(6,421,641)</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>
99,664	44,158	211,895	35,893	47,150	889,126
0	0	502,387	0	0	210,490
49,777	224,607	102,068	318,034	499,716	0
0	0	489,891	0	0	0
0	0	0	0	1,058,603	0
0	9,906,180	0	0	10,955,000	8,610,000
0	0	0	0	0	0
0	(23,577)	0	0	(144,605)	0
0	0	87,637	55,966	0	134,994
0	0	0	0	0	0
0	0	0	0	0	(2,540,000)
3,277,000	8,115,000	12,175,000	12,230,000	12,280,000	12,235,000
2,158	36,735	0	0	31,262	0
4,442,778	4,198,625	3,209,008	8,753,449	12,790,790	5,964,266
<u>(4,652,760)</u>	<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>3,218,617</u>	<u>18,449,225</u>	<u>13,611,179</u>	<u>12,768,293</u>	<u>27,839,528</u>	<u>19,989,071</u>
<u>(\$3,203,024)</u>	<u>\$5,774,963</u>	<u>\$2,739,475</u>	<u>\$1,219,675</u>	<u>\$12,540,585</u>	<u>(\$11,885,868)</u>
12.73%	15.46%	14.79%	14.84%	9.55%	15.50%

**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
2016	\$1,550,914,340	\$342,711,010	\$4,431,183,829	\$142,857,250	\$162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898
2013	1,495,518,760	337,649,080	4,272,910,743	105,491,480	119,876,682
2012	1,503,994,190	345,166,080	4,297,126,257	99,640,710	113,228,080
2011	1,520,841,400	357,749,770	4,345,261,143	94,711,670	107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 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, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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

Source: Richland County Auditor



Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,036,482,600	\$4,593,521,613	44.3%	\$10.43085
0	0	2,009,184,510	4,566,176,368	44.0	10.36527
0	0	2,002,341,480	4,565,004,727	43.9	10.32594
0	0	1,938,659,320	4,392,787,425	44.1	9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	44.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949

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

	2016	2015	2014	2013
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.75918	1.75406	1.74446	1.80595
Commercial/Industrial and Public Utility Real	3.43667	3.40051	3.36302	3.34951
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.97410	0.97127	0.96595	0.51599
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.95713
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.56721	1.56265	1.55410	1.60888
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	0.68821	0.68620	0.68245	0.70651
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	0.37655	0.37545	0.37339	3.86556
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	0.97410	0.97127	0.96595	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	0.97410	0.97127	0.96595	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	0.38964	0.38851	0.38638	0.40000
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
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$7.70310	\$7.68066	\$7.63862	\$10.90287
Commercial/Industrial and Public Utility Real	10.73667	10.70051	10.66302	10.60664
General Business and Public Utility Personal	10.80000	10.80000	10.80000	10.80000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$9.70310	\$9.68066	\$9.63862	\$12.90287
Commercial/Industrial and Public Utility Real	12.73667	12.70051	12.66302	12.60664
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000
<b>Total Weighted Average Tax Rate</b>	\$10.43085	\$10.36527	\$10.32594	\$9.71668

2012	2011	2010	2009	2008	2007
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.79203	1.77209	1.68279	1.67202	1.66097	1.66863
3.28089	3.17114	3.02851	2.94555	2.88555	2.82862
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.51201	0.50631	0.14424	0.47772	0.47456	0.47675
0.93752	0.90616	0.25962	0.84169	0.82455	0.80828
1.00000	1.00000	0.30000	1.00000	1.00000	1.00000
1.59648	1.57872	1.49916	1.48957	1.47972	1.48655
2.50000	2.50000	2.50000	2.50000	2.45848	2.40997
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.70106	0.69326	0.65833	0.65411	0.64979	0.65279
1.00000	1.00000	1.00000	1.00000	0.98339	0.96399
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.38358	0.37931	0.36020	0.35789	0.35553	0.35717
0.40000	0.40000	0.40000	0.40000	0.39803	0.39017
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.00000	1.00000	1.00000	1.00000	0.99541	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.98515	\$6.92968	\$5.34471	\$5.65131	\$5.61597	\$4.64188
10.11841	9.97730	8.18813	8.68724	8.55000	7.40104
10.40000	10.40000	8.70000	9.40000	9.40000	8.40000
\$8.98515	\$8.92968	\$7.34471	\$7.65131	\$7.61597	\$6.64188
12.11841	11.97730	10.18813	10.68724	10.55000	9.40104
12.40000	12.40000	10.70000	11.40000	11.40000	10.40000
\$9.71470	\$9.62750	\$8.73361	\$9.08844	\$9.21784	\$8.20949

(continued)

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

	2016	2015	2014	2013
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$2.30000	\$2.30000	\$2.30000	\$3.50000
Commercial/Industrial and Public Utility Real	2.30000	2.30000	2.30000	3.50000
General Business and Public Utility Personal	2.30000	2.30000	2.30000	3.50000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.93769	5.93428	5.92950	5.87197
Commercial/Industrial and Public Utility Real	5.97079	6.00000	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	12.95504	11.25220	11.23565	11.26146
Commercial/Industrial and Public Utility Real	13.10000	13.03844	13.04223	13.10000
General Business and Public Utility Personal	13.10000	13.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	4.79914	4.80000	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.78864	4.78864	4.78864	4.80000
General Business and Public Utility Personal	4.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	8.20000	8.20000	8.20000	8.18724
Commercial/Industrial and Public Utility Real	8.16481	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

2012	2011	2010	2009	2008	2007
\$3.50000	\$3.50000	\$3.50000	\$3.20000	\$3.20000	\$4.45000
3.50000	3.50000	3.50000	3.20000	3.20000	4.45000
3.50000	3.50000	3.50000	3.20000	3.20000	4.45000
3.30000	3.30000	3.30000	1.83000	1.70000	1.70000
3.30000	3.30000	3.30000	1.83000	1.70000	1.70000
3.30000	3.30000	3.30000	1.83000	1.70000	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
5.85083	5.81244	5.61656	5.60419	5.59284	5.58911
6.00000	6.00000	6.00000	5.84728	5.83726	5.80692
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
11.24310	10.13553	9.84693	6.84485	6.83527	6.82864
13.10000	12.63188	11.99766	9.04503	9.04503	9.01040
13.10000	13.10000	13.10000	10.10000	10.10000	10.10000
4.80000	4.80000	4.80000	4.80000	2.80000	2.80000
4.80000	4.80000	4.80000	4.80000	2.80000	2.80000
4.80000	4.80000	4.80000	4.80000	2.80000	2.80000
8.17959	8.16592	8.03436	8.02236	8.00931	8.00996
8.20000	8.15904	8.08278	8.07050	8.03808	8.03522
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*

	2016	2015	2014	2013
<b>Plymouth</b>				
Residential/Agricultural Real	\$13.57092	\$13.54866	\$13.37386	\$13.22147
Commercial/Industrial and Public Utility Real	19.14711	19.24748	18.89170	19.50000
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	5.59715	5.58615	5.53217	5.60512
Commercial/Industrial and Public Utility Real	9.15416	6.78398	6.78368	6.82593
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Bloomington</b>				
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
<b>Butler</b>				
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
<b>Cass</b>				
Residential/Agricultural Real	2.34722	3.21739	3.21448	3.73422
Commercial/Industrial and Public Utility Real	2.99429	4.76765	4.76765	4.77166
General Business and Public Utility Personal	3.00000	5.00000	5.00000	5.00000
<b>Franklin</b>				
Residential/Agricultural Real	4.82556	4.82243	4.81266	5.18417
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
<b>Jackson</b>				
Residential/Agricultural Real	3.63725	3.63596	3.63293	3.77350
Commercial/Industrial and Public Utility Real	3.72502	3.69349	3.69349	3.69398
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
<b>Jefferson</b>				
Residential/Agricultural Real	9.27690	9.27519	9.27203	9.75288
Commercial/Industrial and Public Utility Real	10.39805	10.34618	10.34665	10.46069
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	14.80310	13.01489	12.98043	12.86470
Commercial/Industrial and Public Utility Real	15.25000	13.50000	13.50000	13.50000
General Business and Public Utility Personal	15.25000	13.50000	13.50000	13.50000
<b>Mansfield</b>				
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

2012	2011	2010	2009	2008	2007
\$13.11529	\$12.47609	\$12.09221	\$12.07619	\$12.14566	\$12.16708
19.07112	17.55163	17.63402	17.63402	17.58767	17.65709
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.58136	5.52700	5.52315	5.52314	5.50755	5.52299
6.82593	5.82593	6.77382	6.77382	6.77382	6.77812
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.55484	3.88518	3.88603	3.94933
3.00000	3.00000	3.64095	3.64095	3.64095	3.64819
3.00000	3.00000	5.00000	5.00000	5.00000	5.00000
3.73279	3.72075	4.04563	4.51141	4.04955	3.73180
4.77166	4.77166	4.65106	4.66141	4.66141	4.66487
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
5.17638	6.56715	6.70614	6.70471	6.69566	6.46150
5.30000	7.80000	7.13922	7.31922	7.31922	7.32137
5.30000	7.80000	7.80000	7.80000	7.80000	7.80000
3.76903	3.76070	3.75995	3.75600	4.29637	4.32744
3.69398	3.68707	3.64953	3.64695	4.20868	4.20970
5.10000	5.10000	5.10000	5.10000	5.70000	5.70000
9.73440	9.71699	9.62557	9.61622	9.60956	9.62297
10.46069	10.46069	10.20794	10.22760	10.25354	10.17139
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
12.80278	10.74620	10.28454	10.25570	10.23103	10.21710
13.50000	11.50000	11.37020	11.33744	11.32534	11.30077
13.50000	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*

	2016	2015	2014	2013
<b>Mifflin</b>				
Residential/Agricultural Real	\$15.18882	\$15.16480	\$15.11997	\$13.27191
Commercial/Industrial and Public Utility Real	15.65000	15.65000	15.65000	13.90000
General Business and Public Utility Personal	15.65000	15.65000	15.65000	13.90000
<b>Monroe</b>				
Residential/Agricultural Real	6.50876	6.50851	6.50212	6.98413
Commercial/Industrial and Public Utility Real	7.37435	7.37435	7.31458	7.58944
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	5.63446	5.63427	5.62868	6.09599
Commercial/Industrial and Public Utility Real	7.03387	7.03387	7.03387	7.26978
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Plymouth</b>				
Residential/Agricultural Real	5.19321	3.83388	3.83343	4.15800
Commercial/Industrial and Public Utility Real	5.40158	4.56865	4.56865	4.60416
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	4.87039	4.87169	4.86793	5.21729
Commercial/Industrial and Public Utility Real	5.29728	5.29601	5.29601	5.29956
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
<b>Sharon</b>				
Residential/Agricultural Real	3.56536	3.56562	3.56562	3.99137
Commercial/Industrial and Public Utility Real	4.19779	4.19779	4.19779	4.20000
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
<b>Springfield</b>				
Residential/Agricultural Real	9.10676	9.10291	9.09854	7.08780
Commercial/Industrial and Public Utility Real	9.30000	9.30000	9.27906	7.30000
General Business and Public Utility Personal	9.30000	9.30000	9.30000	7.30000
<b>Troy</b>				
Residential/Agricultural Real	6.74191	6.73953	4.73271	4.74944
Commercial/Industrial and Public Utility Real	7.36145	7.04599	5.40599	5.40563
General Business and Public Utility Personal	7.50000	7.50000	5.50000	5.50000
<b>Washington</b>				
Residential/Agricultural Real	7.47835	5.47670	5.47065	5.50000
Commercial/Industrial and Public Utility Real	7.50000	5.50000	5.50000	5.50000
General Business and Public Utility Personal	7.50000	5.50000	5.50000	5.50000



2012	2011	2010	2009	2008	2007
\$13.18122	\$13.11045	\$12.60516	\$12.54260	\$12.49301	\$12.52617
13.90000	13.90000	13.90000	13.90000	13.89452	13.89452
13.90000	13.90000	13.90000	13.90000	13.90000	13.90000
6.97240	6.94385	6.92195	6.91641	6.90823	6.97332
7.48385	7.47521	7.67085	7.67085	7.67085	7.70428
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.09256	6.07986	6.09188	6.07894	6.08085	6.17140
7.26978	7.26978	7.18839	7.18839	7.18839	7.18839
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
4.15671	4.14434	4.28978	4.28926	4.28471	4.36915
4.60416	4.60416	4.55478	4.55478	4.55478	4.53427
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.30522	5.18778	5.25113	5.24301	5.23386	5.28674
5.30000	5.29347	5.30000	5.29418	5.29418	5.29418
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.98747	3.97597	2.20000	2.20000	2.20000	2.20000
4.20000	4.20000	2.20000	2.20000	2.20000	2.20000
4.20000	4.20000	2.20000	2.20000	2.20000	2.20000
7.07373	6.73123	6.51118	6.49264	5.86477	5.86801
7.30000	7.30000	7.30000	7.29994	7.26500	7.12864
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.74121	4.72928	4.63470	4.62479	4.61998	4.62486
5.40303	5.40112	5.34913	5.34055	5.31954	5.31863
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
5.50000	5.50000	5.50000	4.15125	4.14837	4.15288
5.50000	5.50000	5.49967	4.67057	4.67058	4.67015
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*

	2016	2015	2014	2013
<b>Weller</b>				
Residential/Agricultural Real	\$5.02897	\$5.02364	\$5.02072	\$5.29807
Commercial/Industrial and Public Utility Real	5.39978	5.58767	5.58767	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	7.91485	7.90554	7.90430	8.51168
Commercial/Industrial and Public Utility Real	9.38876	9.38876	9.28640	9.52783
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
<b>Cass, Bloominggrove &amp; Shiloh Fire District</b>				
Residential/Agricultural Real	1.83793	1.83755	1.83437	2.47677
Commercial/Industrial and Public Utility Real	5.00000	4.62212	4.62209	4.50061
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Health Levy</b>				
Residential/Agricultural Real	1.34076	1.33695	1.32962	1.38256
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
<b>Ashland Public Library</b>				
Residential/Agricultural Real	1.00000	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	0.98428	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	3.76966	3.75821	3.73650	3.84414
Commercial/Industrial and Public Utility Real	3.90000	3.90000	3.90000	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	2.30165	2.30761	2.30782	2.34604
Commercial/Industrial and Public Utility Real	2.92624	2.97366	2.96277	2.90979
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.77033	2.77191	2.92048	2.70312
Commercial/Industrial and Public Utility Real	2.75038	2.75978	2.92527	2.57658
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.18220	2.18254	2.18167	2.39137
Commercial/Industrial and Public Utility Real	4.33132	4.29726	4.27490	4.25476
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2012	2011	2010	2009	2008	2007
\$5.29357	\$5.28300	\$5.32058	\$5.31529	\$5.30720	\$5.34850
6.00000	5.92276	5.99750	5.99750	5.99750	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.49840	8.48324	8.46156	8.46577	8.18757	8.16782
9.52783	9.51351	9.19933	9.19865	8.71736	8.72190
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.27487	2.46314	1.77487	1.77436	1.77336	1.85137
4.43241	4.43241	3.32079	3.32453	3.32453	3.36276
5.00000	5.00000	4.00000	4.00000	4.00000	4.00000
1.37884	1.37361	1.35047	1.34754	1.33999	1.34676
1.40000	1.40000	1.40000	1.40000	1.39801	1.38779
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.00000	1.00000	0.99381	0.98204	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.92861	1.90698	1.80364	1.79158	1.77904	1.78542
2.00000	2.00000	2.00000	2.00000	1.99160	1.94969
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.40709	2.39950	2.31605	2.32804	2.33047	2.42685
2.88732	2.87750	2.76416	2.74588	2.76950	2.85481
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.70419	2.63525	2.00384	2.00000	2.00000	2.00274
2.52801	2.49387	2.03074	2.01041	2.00567	2.01422
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.38962	2.38807	2.34852	2.35094	2.34060	2.56408
4.23422	4.22301	4.15526	4.13095	4.09797	4.26075
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*

	2016	2015	2014	2013
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.69966	\$2.69813	\$2.83000	\$2.07710
Commercial/Industrial and Public Utility Real	3.41873	3.40594	3.39000	2.59396
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
<b>Schools</b>				
Ashland City				
Residential/Agricultural Real	38.36305	38.45072	38.63550	38.75345
Commercial/Industrial and Public Utility Real	44.92055	45.62303	45.65630	45.51526
General Business and Public Utility Personal	65.95000	66.05000	66.25000	66.85000
Buckeye Central Local				
Residential/Agricultural Real	24.92217	25.32192	25.89191	25.94065
Commercial/Industrial and Public Utility Real	28.24268	28.67671	29.13269	29.28814
General Business and Public Utility Personal	50.10000	50.50000	51.00000	51.00000
Clear Fork Local				
Residential/Agricultural Real	25.27993	25.26354	25.24712	25.77269
Commercial/Industrial and Public Utility Real	30.96388	30.76494	30.72414	31.02082
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	42.23553	41.36309	42.82754	43.44592
Commercial/Industrial and Public Utility Real	60.93677	59.89935	60.54361	59.52132
General Business and Public Utility Personal	74.05000	73.20000	73.90000	73.90000
Crestview Local				
Residential/Agricultural Real	23.28155	25.26033	25.22290	25.74206
Commercial/Industrial and Public Utility Real	25.90003	28.29350	28.29350	28.33648
General Business and Public Utility Personal	46.40000	48.40000	48.40000	48.40000
Galion City				
Residential/Agricultural Real	36.61687	36.52856	37.03403	37.20330
Commercial/Industrial and Public Utility Real	49.60094	49.21254	49.07431	48.62385
General Business and Public Utility Personal	60.28000	60.28000	60.28000	60.28000
Lexington Local				
Residential/Agricultural Real	39.22596	39.20591	39.15401	39.28086
Commercial/Industrial and Public Utility Real	40.85279	40.84505	40.38107	40.34091
General Business and Public Utility Personal	47.40000	47.40000	47.40000	47.50000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.39385	30.62595	30.47853	30.42296
Commercial/Industrial and Public Utility Real	33.00517	32.93022	32.74526	31.52982
General Business and Public Utility Personal	39.69000	39.81000	39.81000	39.21000

2012	2011	2010	2009	2008	2007
\$2.07625	\$2.03188	\$2.00472	\$1.99999	\$2.00000	\$2.01961
2.54530	2.39945	2.30734	2.25795	3.09528	3.05111
3.70000	3.70000	3.70000	3.70000	4.70000	4.70000
37.82274	34.09001	31.79426	31.75369	31.74829	33.10984
44.24809	40.48811	38.52549	38.11665	38.74066	40.16363
65.95000	62.25000	62.25000	62.25000	62.25000	62.25000
26.44076	28.05751	28.07630	28.07653	28.08169	26.31694
29.78814	30.17854	30.33725	30.26318	30.22490	28.50972
51.50000	53.10000	53.10000	53.10000	53.10000	51.30000
25.70730	25.65091	25.89716	24.77810	24.55518	24.18618
31.02082	30.57301	28.46090	28.23213	28.05168	27.61127
49.05000	49.05000	48.75000	48.50000	48.25000	47.85000
45.05200	40.48848	40.25118	39.99209	30.42735	29.80687
60.71982	55.46845	55.34481	53.12646	44.20768	41.60495
75.65000	72.80000	72.77000	72.55000	63.81000	63.17000
25.71200	25.67695	25.85400	26.51975	26.78681	26.95495
28.06115	27.35390	26.97214	27.54266	27.84266	27.70311
48.40000	48.40000	48.40000	49.10000	49.40000	49.40000
37.10935	33.78927	33.79935	33.71757	29.62526	29.64272
47.79646	42.49344	42.33974	41.94875	39.80184	39.75524
60.28000	59.33000	59.33000	59.33000	57.23000	57.23000
39.18827	38.84507	29.52299	29.41123	29.35142	29.48793
40.26265	39.45004	31.18639	30.71639	30.62611	30.72543
47.50000	47.30000	39.10000	39.10000	39.10000	39.20000
31.29028	31.26865	30.34726	30.47077	30.55111	30.98053
32.11921	31.98814	31.04201	31.16582	31.08064	32.28188
40.42000	40.46000	40.23000	40.35000	40.43000	40.83000

(continued)

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

	2016	2015	2014	2013
Lucas Local				
Residential/Agricultural Real	\$35.13276	\$35.12410	\$35.40000	\$37.61649
Commercial/Industrial and Public Utility Real	36.46111	36.46111	36.39942	38.18127
General Business and Public Utility Personal	47.10000	47.10000	47.40000	49.20000
Madison Local				
Residential/Agricultural Real	36.94623	35.92896	35.79419	35.34366
Commercial/Industrial and Public Utility Real	55.71808	54.77661	54.73331	54.52257
General Business and Public Utility Personal	66.40000	65.50000	65.50000	65.50000
Mansfield City				
Residential/Agricultural Real	52.03929	48.85798	48.05156	46.76620
Commercial/Industrial and Public Utility Real	63.57424	60.25680	59.39906	58.92282
General Business and Public Utility Personal	74.25000	71.25000	70.85000	70.45000
Northmor Local				
Residential/Agricultural Real	26.70419	26.69227	26.68161	26.80447
Commercial/Industrial and Public Utility Real	29.14803	28.35085	27.72502	27.62445
General Business and Public Utility Personal	34.24000	34.24000	34.24000	34.24000
Ontario Local				
Residential/Agricultural Real	38.46269	38.42648	38.50503	38.46311
Commercial/Industrial and Public Utility Real	43.99115	43.62093	43.57544	43.64640
General Business and Public Utility Personal	51.00000	51.00000	51.10000	51.10000
Plymouth Local				
Residential/Agricultural Real	26.19592	26.18746	26.88969	27.30556
Commercial/Industrial and Public Utility Real	30.08530	28.91403	29.33392	30.06051
General Business and Public Utility Personal	32.10000	32.10000	32.80000	32.80000
Shelby City				
Residential/Agricultural Real	31.03215	30.99179	30.93043	32.15916
Commercial/Industrial and Public Utility Real	44.04816	44.10643	43.98996	43.93873
General Business and Public Utility Personal	55.50000	55.50000	55.50000	55.80000
South Central Local				
Residential/Agricultural Real	20.81640	21.71659	22.27313	22.27707
Commercial/Industrial and Public Utility Real	22.49619	23.39116	23.81300	23.24446
General Business and Public Utility Personal	35.50000	36.40000	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

2012	2011	2010	2009	2008	2007
\$37.55698	\$37.43283	\$37.25758	\$37.33217	\$37.30001	\$37.90001
37.60037	37.55288	37.59805	37.69805	37.69805	38.31057
49.20000	49.20000	49.20000	49.30000	49.30000	49.90000
34.97349	30.21836	28.18798	27.54552	27.38111	27.37656
53.61323	48.10279	46.59281	45.22350	44.70681	44.55048
65.40000	60.90000	60.90000	60.40000	60.40000	60.40000
35.91788	46.78488	43.59247	42.06970	41.75796	42.24661
47.77192	58.49240	56.76699	54.85070	54.35765	54.12802
59.95000	71.35000	69.95000	68.65000	68.65000	69.25000
26.77886	26.77502	25.08972	26.85282	26.80388	19.70000
27.64092	27.63166	26.95245	26.87975	26.83878	19.70000
34.24000	34.24000	32.24000	34.24000	34.24000	27.10000
38.36432	37.90731	35.81087	35.49148	34.50243	34.30358
43.43238	42.20588	40.49373	40.07256	38.21688	37.24490
51.10000	50.80000	50.10000	49.40000	49.00000	48.80000
27.25701	26.95063	26.98723	26.97521	27.17830	27.18962
29.64774	28.46383	28.51015	28.51947	28.67892	28.75228
32.80000	32.80000	32.80000	32.80000	33.00000	33.00000
31.96342	31.78150	30.54287	25.47355	25.41076	25.36183
43.69753	43.52458	40.04374	33.12321	33.49318	32.72616
55.70000	55.70000	54.90000	49.90000	49.90000	49.80000
22.27739	22.34811	22.35805	22.35008	23.01131	23.01131
23.22578	22.44349	22.44349	22.47037	23.21289	23.23776
36.90000	36.95000	36.95000	36.95000	37.55000	37.55000

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

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2016	\$20,166,282	\$17,589,112	87.22 %	\$971,766	\$18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865
2013	18,977,164	16,956,593	89.35	1,042,001	17,998,594
2012	18,887,113	16,139,481	85.45	779,393	16,918,874
2011	17,963,148	14,596,036	81.26	793,275	15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869
2007	17,426,250	15,622,517	89.65	712,949	16,335,466

- (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
92.04 %	\$552,212	2.74 %
83.11	851,858	4.05
87.15	889,407	4.61
94.84	869,040	4.58
89.58	926,323	4.90
85.67	870,093	4.84
84.56	934,240	4.94
82.95	940,674	4.83
93.69	803,696	4.59
93.74	817,281	4.69

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2016	\$0	\$0	0.00 %	\$0
2015	0	0	0.00	0
2014	0	0	0.00	0
2013	0	0	0.00	0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598

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

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
248	0.00	103,648	0.00
5,013	6.90	102,981	141.85
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70

**Richland County, Ohio**  
*Principal Real Property Taxpayers*  
 2016 and 2007

2016		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$7,989,650	0.42%
Wells Fargo Bank N.A.	5,511,640	0.29
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	3,933,740	0.21
ArcelorMittal (Dofasco Shelby Inc)	3,797,550	0.20
Central Ohio Associates LTD	3,425,570	0.18
SSI Mansfield	2,655,920	0.14
Jay Industries Inc.	2,288,990	0.12
<b>Total</b>	<b>\$43,312,700</b>	<b>2.29%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,893,625,350</b>	

2007		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$12,502,300	0.63%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,064,650	0.31
Newman Technology Inc.	4,924,430	0.25
Gumberg Associates	4,410,360	0.22
Muller Hauss Van Aken Farms	4,029,170	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.15
Jay Industries Inc.	2,786,280	0.14
<b>Total</b>	<b>\$52,030,610</b>	<b>2.64%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,970,201,850</b>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2016 and 2007

Taxpayer	2016	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$48,871,100	34.21%
Ohio Edison	34,895,560	24.43
American Transmission Systems	23,422,770	16.40
Ohio Power	15,469,110	10.83
Columbia Gas of Ohio	6,107,790	4.28
Aqua Ohio Water Company	4,036,400	2.83
AEP Ohio Transmission Company	2,640,490	1.85
Ohio Power Company	1,495,430	1.05
Licking Rural	969,350	0.67
Firelands Electric	954,140	0.65
<b>Total</b>	<b>\$138,862,140</b>	<b>97.20%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$142,857,250</b>	
	2007	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$31,651,270	39.49%
Ohio Edison	24,018,960	29.96
Ohio Power	8,906,560	11.11
American Transmission Systems	7,109,310	8.87
Ohio-American Water Company	2,134,180	2.66
Pennsylvania Lines	1,286,190	1.60
Licking Rural Electric	790,100	0.99
Firelands Electric	608,860	0.76
New York Central Lines	569,880	0.71
Consolidated Electric Cooperation	521,100	0.65
<b>Total</b>	<b>\$77,596,410</b>	<b>96.80%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$80,158,830</b>	

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2016*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$25,845,922	100.00%	\$25,845,922
Special Assessment Bonds	230,000	100.00	230,000
OPWC Loans	647,700	100.00	647,700
Capital Leases	1,657,238	100.00	1,657,238
OWDA Loan	117,651	100.00	117,651
<i>Total Direct - Richland County</i>	<u>28,498,511</u>	<u>100.00</u>	<u>28,498,511</u>
<b>Overlapping (2)</b>			
Townships Wholly Within County	1,617,149	100.00	1,617,149
Cities Wholly Within the County	12,118,894	100.00	12,118,894
Villages Wholly Within the County	7,695,639	100.00	7,695,639
Schools Wholly Within the County	88,166,637	100.00	88,166,637
City of Galion	423,343	0.07	296
Ashland City School District	29,125,781	0.07	20,388
Buckeye Central Local School District	7,145,598	0.19	13,577
Clearfork Local School District	4,982,648	93.13	4,640,340
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	1,455,000	74.30	1,081,065
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	370,000	95.80	354,460
Loudonville-Perrysville Exempted Village School District	789,675	3.86	30,481
Northmor Local School district	13,082,967	3.78	494,536
Plymouth-Shiloh Local School District	1,476,212	79.80	1,178,017
South Central Local School District	645,957	2.72	17,568
<i>Total Overlapping</i>	<u>196,756,345</u>		<u>118,021,165</u>
<i>Totals</i>	<u>\$225,254,856</u>		<u>\$146,519,676</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, 2016.

Source: Richland County Auditor

This page intentionally left blank.

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

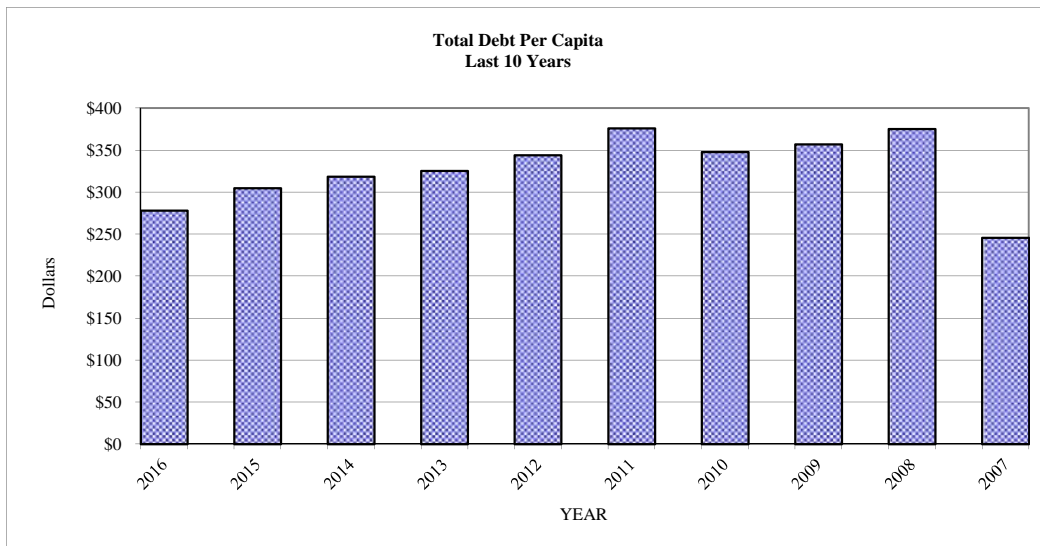
Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2016	\$25,845,922	\$230,000	\$0	\$647,700	\$1,657,238	\$117,651
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442
2013	27,798,240	1,870,000	210,000	766,881	1,659,776	216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0

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

Source: Richland County Auditor



Governmental Activities	Business-Type Activity					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$4,704,180	\$454,338	\$0	\$33,657,029	1.24 %	\$278
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



**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
2016	121,107	\$4,593,521,613	\$30,550,102	0.67%	\$252.26
2015	121,707	4,566,176,368	30,036,210	0.66	246.79
2014	121,942	4,565,004,727	30,887,276	0.68	253.29
2013	121,773	4,392,787,425	30,692,975	0.70	252.05
2012	122,673	4,410,354,337	29,088,012	0.66	237.12
2011	124,475	4,452,888,041	31,396,507	0.71	252.23
2010	124,475	4,683,734,506	22,843,654	0.49	183.52
2009	125,722	4,695,154,323	24,426,597	0.52	194.29
2008	126,369	5,417,597,406	26,083,188	0.48	206.40
2007	127,101	5,592,288,757	16,638,008	0.30	130.90

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

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

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

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2016	\$2,505,768	\$1,568,451	\$937,317	\$24,540	\$0	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	0	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	0	49.55
2013	2,305,457	1,439,062	866,395	16,728	0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) 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*

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,036,482,600	\$2,036,482,600	\$2,009,184,510	\$2,009,184,510
Debt Limitation	\$49,412,065	\$20,364,826	\$48,729,613	\$20,091,845
Total Outstanding Debt:				
General Obligation Bonds	25,280,342	25,280,342	26,683,242	26,683,242
Special Assessment Bonds	230,000	230,000	275,000	275,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	647,700	647,700	767,927	767,927
Business-Type OPWC Loans	454,338	454,338	478,878	478,878
OWDA Loan	117,651	117,651	152,530	152,530
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	2,730,000	2,730,000
Business-Type General Obligation Notes	0	0	3,432,000	3,432,000
Total	31,304,687	31,304,687	37,136,333	37,136,333
Exemptions:				
General Obligation Bonds	23,522,356	23,522,356	24,457,356	24,457,356
Special Assessment Bonds	230,000	230,000	275,000	275,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	647,700	647,700	767,927	767,927
Business-Type OPWC Loans	454,338	454,338	478,878	478,878
OWDA Loan	117,651	117,651	152,530	152,530
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	265,000	265,000
Business-Type General Obligation Notes	0	0	3,432,000	3,432,000
Amount Available in Debt Service Fund	620,661	620,661	453,436	453,436
Total	30,167,362	30,167,362	32,898,883	32,898,883
Net Debt	1,137,325	1,137,325	4,237,450	4,237,450
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$48,274,740	\$19,227,501	\$44,492,163	\$15,854,395
Legal Debt Margin as a Percentage of the Debt Limit	97.70%	94.42%	91.30%	78.91%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		43,412,065		42,729,613
(2) The Debt Limitation equals one percent of the assessed value.		\$49,412,065		\$48,729,613

Source: Richland County Auditor

2014		2013		2012	
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>\$2,002,341,480</u>	<u>\$2,002,341,480</u>	<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>
\$48,558,537	\$20,023,415	\$46,966,483	\$19,386,593	\$47,220,025	\$19,488,010
27,735,049	27,735,049	27,819,461	27,819,461	26,128,873	26,128,873
1,095,000	1,095,000	1,870,000	1,870,000	2,610,000	2,610,000
2,804,463	2,804,463	2,887,465	2,887,465	2,968,856	2,968,856
888,154	888,154	766,881	766,881	859,381	859,381
503,418	503,418	527,958	527,958	388,450	388,450
185,442	185,442	216,498	216,498	245,802	245,802
0	0	0	0	221,719	221,719
1,965,000	1,965,000	2,079,000	2,079,000	4,636,000	4,636,000
3,658,000	3,658,000	3,658,000	3,658,000	3,680,000	3,680,000
<u>38,834,526</u>	<u>38,834,526</u>	<u>39,825,263</u>	<u>39,825,263</u>	<u>41,739,081</u>	<u>41,739,081</u>
24,085,000	24,085,000	24,040,000	24,040,000	23,258,873	23,258,873
1,095,000	1,095,000	1,870,000	1,870,000	2,610,000	2,610,000
2,804,463	2,804,463	2,887,465	2,887,465	2,968,856	2,968,856
888,154	888,154	766,881	766,881	859,381	859,381
503,418	503,418	527,958	527,958	388,450	388,450
185,442	185,442	216,498	216,498	245,802	245,802
0	0	0	0	221,719	221,719
163,000	163,000	277,000	277,000	4,359,000	4,359,000
3,658,000	3,658,000	3,658,000	3,658,000	3,680,000	3,680,000
610,915	610,915	843,044	843,044	67,566	67,566
<u>33,993,392</u>	<u>33,993,392</u>	<u>35,086,846</u>	<u>35,086,846</u>	<u>38,659,647</u>	<u>38,659,647</u>
<u>4,841,134</u>	<u>4,841,134</u>	<u>4,738,417</u>	<u>4,738,417</u>	<u>3,079,434</u>	<u>3,079,434</u>
<u>\$43,717,403</u>	<u>\$15,182,281</u>	<u>\$42,228,066</u>	<u>\$14,648,176</u>	<u>\$44,140,591</u>	<u>\$16,408,576</u>
90.03%	75.82%	89.91%	75.56%	93.48%	84.20%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>42,558,537</u>		<u>40,966,483</u>		<u>41,220,025</u>
	<u>\$48,558,537</u>		<u>\$46,966,483</u>		<u>\$47,220,025</u>

(continued)

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

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>
Debt Limitation	\$47,832,571	\$19,733,028	\$50,068,651	\$20,627,460
Total Outstanding Debt:				
General Obligation Bonds	28,142,220	28,142,220	19,711,965	19,711,965
Special Assessment Bonds	3,305,000	3,305,000	3,960,000	3,960,000
Business-Type General Obligation Bonds	3,259,770	3,259,770	3,112,811	3,112,811
Governmental OPWC Loans	880,531	880,531	721,504	721,504
Business-Type OPWC Loans	390,649	390,649	400,483	400,483
OWDA Loan	273,454	273,454	299,547	299,547
Computerization Loan	423,440	423,440	635,161	635,161
General Obligation Notes	9,831,000	9,831,000	13,156,000	13,156,000
Special Assessment Notes	0	0	0	0
Total	<u>46,506,064</u>	<u>46,506,064</u>	<u>41,997,471</u>	<u>41,997,471</u>
Exemptions:				
General Obligation Bonds	24,247,220	24,247,220	15,776,965	15,776,965
Special Assessment Bonds	3,305,000	3,305,000	3,960,000	3,960,000
Business-Type General Obligation Bonds	3,259,770	3,259,770	3,112,811	3,112,811
Governmental OPWC Loans	880,531	880,531	721,504	721,504
Business-Type OPWC Loans	390,649	390,649	400,483	400,483
OWDA Loan	273,454	273,454	299,547	299,547
Computerization Loan	423,440	423,440	635,161	635,161
General Obligation Notes	9,831,000	9,831,000	13,156,000	13,156,000
Special Assessment Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>4,601,487</u>	<u>4,601,487</u>	<u>5,157</u>	<u>5,157</u>
Total	<u>47,212,551</u>	<u>47,212,551</u>	<u>38,067,628</u>	<u>38,067,628</u>
Net Debt	<u>(706,487)</u>	<u>(706,487)</u>	<u>3,929,843</u>	<u>3,929,843</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$48,539,058</u>	<u>\$20,439,515</u>	<u>\$46,138,808</u>	<u>\$16,697,617</u>
Legal Debt Margin as a Percentage of the Debt Limit	101.48%	103.58%	92.15%	80.95%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>41,832,571</u>		<u>44,068,651</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$47,832,571</u>		<u>\$50,068,651</u>

Source: Richland County Auditor

2009		2008		2007	
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>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>
\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148
21,224,192	21,224,192	22,812,722	22,812,722	13,147,555	13,147,555
4,570,000	4,570,000	5,480,000	5,480,000	6,375,000	6,375,000
3,181,958	3,181,958	3,248,450	3,248,450	3,317,443	3,317,443
685,016	685,016	399,772	399,772	0	0
275,166	275,166	285,166	285,166	295,000	295,000
0	0	0	0	0	0
846,882	846,882	1,058,603	1,058,603	0	0
13,130,000	13,130,000	13,352,000	13,352,000	21,074,000	21,074,000
0	0	0	0	0	0
<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>
16,264,192	16,264,192	16,762,918	16,762,918	5,056,678	5,056,678
4,570,000	4,570,000	5,480,000	5,480,000	6,375,000	6,375,000
3,181,958	3,181,958	3,248,450	3,248,450	3,317,443	3,317,443
685,016	685,016	399,772	399,772	0	0
275,166	275,166	285,166	285,166	295,000	295,000
0	0	0	0	0	0
846,882	846,882	1,058,603	1,058,603	0	0
13,130,000	13,130,000	13,352,000	13,352,000	21,074,000	21,074,000
0	0	0	0	0	0
<u>127,226</u>	<u>127,226</u>	<u>265,161</u>	<u>265,161</u>	<u>104,834</u>	<u>104,834</u>
<u>39,080,440</u>	<u>39,080,440</u>	<u>40,852,070</u>	<u>40,852,070</u>	<u>36,222,955</u>	<u>36,222,955</u>
<u>4,832,774</u>	<u>4,832,774</u>	<u>5,784,643</u>	<u>5,784,643</u>	<u>7,986,043</u>	<u>7,986,043</u>
<u>\$45,489,301</u>	<u>\$15,896,056</u>	<u>\$46,766,340</u>	<u>\$15,835,750</u>	<u>\$44,769,328</u>	<u>\$13,716,105</u>
90.40%	76.69%	88.99%	73.24%	84.86%	63.20%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,322,075</u>		<u>46,550,983</u>		<u>46,755,371</u>
	<u>\$50,322,075</u>		<u>\$52,550,983</u>		<u>\$52,755,371</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)
2016	121,107	\$2,708,800,269	\$22,367	243.7	52,700	2,900
2015	121,707	2,672,564,013	21,959	244.9	50,700	3,000
2014	121,942	2,674,431,944	21,932	245.4	51,200	3,500
2013	121,773	2,695,445,355	22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,700	4,100

Source:

- (1) 2007 - 2016 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor



County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
5.5%	4.8%	4.5%	\$6,012,530	\$17,112,070	\$23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
6.4	5.7	6.2	4,682,020	1,154,260	5,836,280
8.4	7.4	7.4	2,831,940	1,967,960	4,799,900
8.3	7.2	8.1	2,831,940	1,967,960	4,799,900
10.3	8.6	8.9	4,373,080	1,827,420	6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410

**Richland County, Ohio***Principal Employers*

2016 and 2007

<b>2016</b>		
Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,400	4.55%
Jay Industries Inc.	1,150	2.18
Newman Technology Inc.	1,100	2.09
Richland County	1,006	1.91
StarTek Inc	875	1.66
CenturyLink, Inc	800	1.52
Mansfield City School District	715	1.36
ArcelorMittal (Dofasco Shelby Inc)	700	1.33
Mansfield Correctional Institute	680	1.29
Therm-O-Disc	625	1.18
Total	<u>10,051</u>	<u>19.07%</u>
Total Employment within the County	<u>52,700</u>	

<b>2007</b>		
Employer	Employees	Percentage of Total County Employment
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 Inc.	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>19.49%</u>
Total Employment within the County	<u>58,700</u>	

Sources: 2007 - Mansfield Chamber of Commerce

2016 - City of Mansfield Economic Development

This page intentionally left blank.

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

Function/Program	2016	2015	2014	2013
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	80	68	66	68
Commissioners Office	6	6	6	5
Treasurer's Office	10	8	8	6
Judicial System				
County Offices	90	92	88	86
Clerk of Courts	17	17	16	14
Probate Court	9	9	8	8
Public Safety				
County Offices	141	127	119	120
Sheriff (Road Patrol)	48	47	44	43
Public Works				
County Offices	7	6	6	6
Engineer	48	48	45	48
Auto Title	11	12	11	10
Health				
County Offices	11	11	11	10
Board of Developmental Disabilities	266	352	375	382
Human Services				
County Offices	76	66	61	66
Children's Services	104	107	104	107
Job and Family Services	69	68	68	67
Conservation and Recreation				
County Offices	3	3	3	2
<b><i>Business-Type Activity</i></b>				
Sewer	10	9	8	7
Totals	<u>1,006</u>	<u>1,056</u>	<u>1,047</u>	<u>1,055</u>

Source: Richland County Auditor

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

2012	2011	2010	2009	2008	2007
63	72	64	65	89	90
5	6	6	6	6	6
6	5	5	5	8	8
73	73	82	105	124	119
15	15	15	13	18	18
8	8	7	7	8	8
125	162	110	69	105	77
49	52	43	60	60	64
6	6	6	8	10	10
47	49	42	48	51	52
11	12	9	9	11	10
10	10	18	10	15	14
329	326	287	306	298	280
77	75	49	55	58	67
128	138	108	99	103	101
78	85	76	86	104	113
2	2	2	2	2	3
9	9	9	9	9	9
<u>1,041</u>	<u>1,105</u>	<u>938</u>	<u>962</u>	<u>1,079</u>	<u>1,049</u>

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

Function/Program	2016	2015	2014	2013
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	82,032	79,832	88,826	89,049
Voter Turnout in November	56,106	36,577	33,537	22,304
Percentage of Voter Turnout	68.40%	45.82%	37.76%	25.05%
Recorder				
Deeds Issued	8,266	7,991	7,842	8,041
Mortgages Issued	13,976	13,744	13,999	16,174
Judicial System				
Common Pleas Courts Cases				
Civil	2,027	2,068	2,497	2,066
Criminal	833	1,053	832	852
Domestic	1,233	1,199	1,172	1,366
Health				
Dog and Kennel				
Dogs Licensed	18,775	18,560	21,951	18,891
Kennels	725	2,550	2,480	899
<b><i>Business-Type Activity</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	3,727	3,738	3,732	3,652
Flat Rate	913	931	939	1,015

Source: Richland County Auditor

2012	2011	2010	2009	2008	2007
89,382	87,811	87,138	86,032	94,579	91,698
69,988	41,266	41,980	39,167	85,168	31,116
78.30%	46.99%	48.18%	45.53%	90.05%	33.93%
7,228	6,158	5,846	5,687	6,307	5,316
16,249	11,491	11,135	11,504	12,927	12,078
1,670	1,842	1,864	1,871	2,324	1,904
897	871	913	996	929	1,048
1,356	1,339	1,600	1,760	1,593	1,495
22,105	14,787	15,352	19,178	20,302	20,059
2,650	516	319	234	252	305
3,625	3,619	3,594	3,567	3,361	3,479
1,075	1,073	1,107	1,147	1,361	1,239

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

	2016	2015	2014	2013
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	15	18	16	16
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	10	9	10	10
Juvenile Attention Center				
Vehicles	6	7	7	6
Public Safety				
County Offices				
Vehicles	8	5	5	5
Sheriff's Office				
Vehicles	79	71	58	53
Public Works				
County Engineer				
Vehicles	66	66	63	62
Codes and Permits				
Vehicles	3	3	3	4
Health				
Developmental Disabilities				
Vehicles	54	55	52	50
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	7	9	8	10
Children's Services				
Vehicles	24	25	25	25
Conservation and Recreation				
Vehicles	1	3	1	1
<b><i>Business-Type Activity</i></b>				
Sewer				
Vehicles	7	7	7	7

Source: Richland County Auditor



2012	2011	2010	2009	2008	2007
19	18	17	18	19	22
1	1	2	2	2	2
1	1	1	1	1	1
12	12	11	11	13	6
6	6	6	6	5	11
5	5	4	6	5	3
52	50	49	59	62	66
61	57	55	56	56	52
4	4	4	4	4	4
47	44	44	42	41	44
2	2	2	2	5	5
7	9	9	10	12	13
26	21	21	21	21	20
1	1	1	1	1	1
8	8	8	8	8	10

**Richland County, Ohio**

*Miscellaneous Statistics*

*December 31, 2016*

---

---

<b><i>Date of Incorporation</i></b>	1813
<b><i>County Seat</i></b>	Mansfield, Ohio
<b><i>Number of Political Subdivision in the County</i></b>	
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**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 26, 2017**