



OHIO AUDITOR OF STATE  
**KEITH FABER**





**RICHLAND COUNTY  
DECEMBER 31, 2023**

**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
Prepared by Management:	
Summary Schedule of Prior Audit Findings .....	15
Corrective Action Plan .....	17
Attachment: Annual Comprehensive Financial Report	

**THIS PAGE INTENTIONALLY LEFT BLANK**

**RICHLAND COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program / Cluster Title	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
<i>Special Education Cluster:</i>				
Special Education-Grants for Infants and Families	84.181	H-181A-20-0024	\$ -	\$ 234,322
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>234,322</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through the Ohio Department of Education</i>				
<i>Child Nutrition Cluster:</i>				
Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	33,006
COVID-19 National School Lunch Program	10.555	34-6002296	-	5,450
School Breakfast Program	10.553	34-6002296	-	16,080
			-	54,536
Non-Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	2,127
<b>Total Child Nutrition Cluster</b>			-	<b>56,663</b>
<i>Passed Through the Ohio Department of Job and Family Services</i>				
<i>Snap Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	34-6002296	-	593,545
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	<b>650,208</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</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-21-1CM-1	-	38,648
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-21-1CM-1	-	89,501
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-22-1CM-1	-	2,303
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-20-1CM-4	-	57,212
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-20-1CM-3	-	22,433
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-21-1CM-4-D	-	2,571
<b>Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii</b>			-	<b>212,668</b>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			-	<b>212,668</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	106829	-	137,580
Highway Planning and Construction	20.205	108890	-	3,080
Highway Planning and Construction	20.205	108891	-	1,031,169
Highway Planning and Construction	20.205	117231	-	179,812
Highway Planning and Construction	20.205	118289	-	174,243
Highway Planning and Construction	20.205	119003	-	21,238
<b>Total Highway Planning and Construction Cluster</b>			-	<b>1,547,122</b>
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2023-Richland County Sheriff's-00067	-	28,904
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2024-Richland County Sheriff's-00008	-	5,028
<b>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>			-	<b>33,932</b>
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP/STEP-2023-Richland County Sheriff's-00067	-	30,068
State and Community Highway Safety	20.600	IDEP/STEP-2024-Richland County Sheriff's-00008	-	4,938
<b>Total State and Community Highway Safety - Highway Safety Cluster</b>			-	<b>35,006</b>
<i>Passed Through the Ohio Emergency Management Agency</i>				
Inter-agency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK32240034HMEP	-	22,420
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>1,638,480</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through the WIA Area 10 Board</i>				
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	AA385492255A39	-	522,347
WIOA Dislocated Worker Formula Grants	17.278	AA385492255A39	-	61,232
<b>Total WIOA Cluster</b>			-	<b>583,579</b>
Workforce Investment Act (WIA) National Emergency Grants	17.277	MI354802060A39	-	81,697
Trade Adjustment Assistance	17.245	TA386982255A39	-	2,951
Unemployment Insurance	17.225	UI394992360A39	-	44,557
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	ES387502255A39	-	18,515
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			-	<b>731,299</b>
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	34-6002296	-	4,276,257
<i>Passed Through the Ohio Department of Job and Family Services</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP2610	-	49,249
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	5CV3	-	547,023
<i>Passed Through the Ohio Office of Public Safety</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1027	-	88,814
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			-	<b>4,961,343</b>

**RICHLAND COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program / Cluster Title	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Medicaid Cluster:</i>				
<b>Passed through the Ohio Department of Job and Family Services</b>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	G-2223-11-6983 / G-2425-15-0170	-	1,278,449
Medical Assistance Program	93.778	G-2223-11-6985 / G-2425-11-6195	-	585,532
Total Medicaid Cluster			-	1,863,981
<b>Passed Through the Ohio Department of Mental Health and Addiction Services</b>				
Block Grants for Community Mental Health Services	93.958	3A90 336614 4221C/ 3A90 336614 4224C	-	195,109
Block Grants for Community Mental Health Services	93.958	3A90 336614 4224N	-	10,000
COVID-19 Block Grants for Community Mental Health Services	93.958	3A90 336614 4224C	-	16,602
Total Block Grants for Community Mental Health Services			-	221,711
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3G40 336618 4253C / 3G40 336618 4221C	-	357,295
Block Grants for Prevention and Treatment of Substance Abuse	93.959	336618 3G40 4221Q	-	142,035
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08T1084665 / B08T1085827	-	13,899
Total Block Grants for Prevention and Treatment of Substance Abuse			-	513,229
Opioid STR	93.788	1H79T1083294-01	391,460	391,460
Opioid STR	93.788	1H79T1085753-01	954,837	954,837
Opioid STR	93.788	5H79T1085753-02	68,198	68,198
Total Opioid STR			1,414,495	1,414,495
Social Services Block Grant	93.667	3A70 4421C 336612	91,319	91,319
<b>Passed Through the Ohio Department of Developmental Disabilities</b>				
Social Services Block Grant	93.667	34-6002296	-	82,107
<b>Passed through the Ohio Department of Job and Family Services</b>				
Social Services Block Grant	93.667	G-2223-11-6983/G-2425-15-0170	178,000	978,144
Total Social Services Block Grant			269,319	1,151,570
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6983/G-2425-15-0170	-	20,172
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6985/G-2425-11-6195	-	119,458
Total MaryLee Allen Promoting Safe and Stable Families Program			-	139,630
<b>TANF Cluster:</b>				
Temporary Assistance for Needy Families (TANF)	93.558	G-2223-11-6983/G-2425-15-0170	1,121,836	2,927,657
Temporary Assistance for Needy Families (TANF)	93.558	G-2223-11-6985/G-2425-11-6195	-	16,909
Total TANF Cluster			1,121,836	2,944,566
Child Support Enforcement	93.563	G-2223-11-6984/G-2425-11-6193	-	1,165,264
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2223-11-6983/G-2425-15-0170	-	312,111
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6983/G-2425-15-0170	-	3,862
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6985/G-2425-11-6195	-	73,865
Total Stephanie Tubbs Jones Child Welfare Services Program			-	77,727
Foster Care-Title IV-E	93.658	G-2223-11-6985/G-2425-11-6195	-	2,379,414
Adoption Assistance	93.659	G-2223-11-6985/G-2425-11-6195	-	1,455,423
Title IV-E Kinship Navigator Program	93.471	G-2223-11-6985/G-2425-11-6195	-	31,951
Title IV-E Prevention Program	93.472	G-2223-11-6985/G-2425-11-6195	-	34,851
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6985/G-2425-11-6195	-	42,563
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>2,805,650</b>	<b>13,748,486</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Passed Through the Ohio Emergency Management Agency</b>				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	-	64,968
Emergency Management Performance Grants	97.042	EMC-2021-EP-00007	-	1,261
Total Emergency Management Performance Grants			-	66,229
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<b>66,229</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<b>Passed Through the Ohio Secretary of State</b>				
HAVA Election Security Grant Funds	90.404	34-6002296	-	10,000
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			-	<b>10,000</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Passed Through the Ohio Office of Criminal Justice Services</b>				
Crime Victim Assistance	16.575	2023-VOCA-135105343	-	50,492
Crime Victim Assistance	16.575	2024-VOCA-135499713	-	4,590
Crime Victim Assistance	16.575	2023-SVAA-135105347	-	7,444
Crime Victim Assistance	16.575	2023-VOCA-135105297	-	100,908
Crime Victim Assistance	16.575	2023-SVAA-135105301	-	2,884
Total Crime Victim Assistance			-	166,318
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			-	<b>166,318</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 2,805,650</b>	<b>\$ 22,419,353</b>

The accompanying notes are an integral part of this schedule.

**RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County (the County) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D – SUBRECIPIENTS**

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

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

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

The current cash balance on the County's local program income account as of December 31, 2023 is \$51,258.

**NOTE F – MATCHING REQUIREMENTS**

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

**THIS PAGE INTENTIONALLY LEFT BLANK**



# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2024.

### ***Report on Internal Control Over Financial Reporting.***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

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

***County's Response to Finding***

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

July 29, 2024

# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

### Report on Compliance for Each Major Federal Program

#### ***Qualified and Unmodified Opinions***

We have audited Richland County's, (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Richland County's major federal programs for the year ended December 31, 2023. Richland County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

#### *Qualified Opinion on Adoption Assistance and Foster Care – Title VI-E*

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Richland County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Adoption Assistance and Foster Care – Title VI-E federal programs for the year ended December 31, 2023.

#### *Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, Richland County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2023.

#### ***Basis for Qualified and Unmodified Opinions***

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

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

*Matter Giving Rise to Qualified Opinion on Adoption Assistance and Foster Care – Title IV-E*

As described in finding 2023-002 in the accompanying schedule of findings, the County did not comply with requirements regarding activities allowed or unallowed and allowable costs/costs principles applicable to its AL #93.659 Adoption Assistance and AL #93.659 Foster Care – Title IV-E major federal programs.

Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to those programs.

**Responsibilities of Management for Compliance**

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

**Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

**Other Matter**

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

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2023-002 to be a material weakness.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2024. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to July 29, 2024. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 30, 2024

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2023**

**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>	Yes
<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>	Yes
<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: AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds AL #20.205 – Highway Planning and Construction  Qualified: AL #93.658 – Foster Care – Title IV-E AL #93.659 – Adoption Assistance
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds AL #93.658 – Foster Care – Title IV-E AL #93.659 – Adoption Assistance AL #20.205 – Highway Planning and Construction
<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>	No

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2023**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

**FINDING NUMBER 2023-001**

**Material Weakness – Financial Reporting**

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

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

- Adjustment to increase asset retirement obligation by \$242,000, increase deferred outflows by \$67,312, and increase contract services expenditures by \$174,688 in the Sewer Fund.
- Adjustment to decrease intergovernmental revenues by \$1,036,050 and increase deferred inflows by \$1,036,050 in the Children's Services Fund.

We further identified nine misstatements ranging in amounts from \$39,979 to \$727,700 that did not require adjustment to the financial statements that we have brought to management's attention:

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

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

**Officials' Response:** Refer to Corrective Action Plan



**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2023**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number:</b>	<b>2023-002</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 93.658 – Foster Care – Title IV-E AL # 93.659 – Adoption Assistance</b>
<b>Federal Award Identification Number / Year:</b>	<b>G-2223-11-6985 &amp; G-2425-11-6195 / 2023</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirements:</b>	<b>Activities Allowed or Unallowed &amp; Allowable Costs/Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Job and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Noncompliance and Material Weakness – Child Welfare Random Moment Sampling**

45 CFR § 75.405(a) states a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- (1) Is incurred specifically for the Federal award;
- (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Ohio Admin. Code § 5101:9-7-20 outlines the requirements for child welfare random moment sample (CWRMS) time studies. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs. Ohio Admin. Code § 5101:9-7-20(E)(2)(b) states the employee is required to complete the comment section. Comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation.

Additionally, the Ohio Department of Job and Family Services' *Random Moment Sample (RMS) Manual* states backup documentation for CWRMS observations should be maintained for audit purposes according to each agency's internal document and record retention policies and procedures.

Due to the lack of sufficient controls over observation completion and review, we noted six out of twenty-five (24%) CWRMS observations in which the Richland County Children Services agency was unable to provide appropriate documentation to support the observation data recorded by the caseworker. Lack of documentation to support the activities being completed at the observation moment could result in invalid observations and unallowable costs being charged to federal programs.

The Richland County Children Services agency should develop and implement procedures to ensure that sufficient documentation is maintained to support activities noted on all CWRMS observation forms.

**Officials' Response:** Refer to Corrective Action Plan

**THIS PAGE INTENTIONALLY LEFT BLANK**

# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

50 PARK AVENUE EAST, MANSFIELD, OHIO 44902

TELEPHONE 419-774-5501



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR 200.511(b)  
DECEMBER 31, 2023**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2022-001	Material Weakness – Financial Reporting  (Finding first occurred in fiscal year 2021.)	Not Corrected	Similar finding is being repeated in the current audit as Finding 2023-001. Material audit adjustments were made to the 2023 financial statements. See Corrective Action Plan.

**THIS PAGE INTENTIONALLY LEFT BLANK**

# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

---

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



**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**December 31, 2023**

**Finding Number:** 2023-001

**Planned Corrective Action:** We will work closely with our GAAP-conversion firm to ensure these adjustments are addressed and corrected. Next year, we will (1) obtain the necessary information to calculate the County's asset retirement obligation earlier in the financial preparation process, and (2) implement a system to double check receipt dates in effort to eliminate any reclasses between intergovernmental revenues and deferred inflows. Overall, we will also obtain a list of all adjustments (those requiring adjustment and those not) and specifically address each one to ensure they are addressed and corrected for the 2024 financial statements.

**Anticipated Completion Date:** December 15, 2024

**Responsible Contact Person:** Patrick Dropsey, County Auditor



**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
December 31, 2023**

**Finding Number:** 2023-002

**Planned Corrective Action:** The draft Schedule of Findings was shared October 3, 2024, with all staff via email, along with instructions to properly document the activity stated on the RMS observation. Proper documentation of RMS observations will be reviewed at the October 17, 2024, all staff meeting. Finance department staff will review completed RMS observations & documentation to identify and provide coaching to staff who continue to struggle with properly documenting activity claimed on RMS observations.

**Anticipated Completion Date:** Due to social work being a high-turnover field, this will likely be an area that will need continued attention into the future.

**Responsible Contact Person:** Kevin Goshe, Director of Finance & Facilities  
419-774-4105  
[kevin.goshe@jfs.ohio.gov](mailto:kevin.goshe@jfs.ohio.gov)



**Annual Comprehensive Financial Report  
For the Year Ending December 31, 2023  
Patrick W. Dropsey, Auditor**

RICHLAND COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2023

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor



# Introductory Section





**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Table of Contents*

---

**I. INTRODUCTORY SECTION**

Table of Contents .....	i
Letter of Transmittal .....	vii
GFOA Certificate of Achievement .....	xii
Elected Officials.....	xiii
Principal Appointed Officials and Department Heads.....	xiv
County-Wide Organizational Chart .....	xv
County Auditor’s Office Organizational Chart .....	xvi

**II. FINANCIAL SECTION**

Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	20
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	24
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund.....	25
Mental Health Board Fund.....	26
Developmental Disabilities Board Fund.....	27
Public Assistance Fund.....	28
Children’s Services Fund.....	29
Federal Grants Fund.....	30
Statement of Net Position – Proprietary Funds.....	31
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds .....	32

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Table of Contents (continued)*

---

Statement of Cash Flows – Proprietary Funds.....	34
Statement of Fiduciary Net Position – Fiduciary Funds .....	36
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	37
Notes to the Basic Financial Statements .....	39
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability/Net Pension Asset – Ohio Public Employees Retirement System (OPERS) - Last Ten Years.....	98
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System (STRS) of Ohio – Last Ten Years.....	100
Schedule of the County’s Pension Contributions – Ohio Public Employees Retirement System (OPERS) - Last Ten Years.....	102
Schedule of the County’s Pension Contributions – State Teachers Retirement System (STRS) of Ohio – Last Ten Years.....	104
Schedule of the County’s Proportionate Share of the Net OPEB Liability/Net OPEB Asset – Ohio Public Employees Retirement System (OPERS) – Last Seven Years.....	106
Schedule of the County’s Proportionate Share of the Net OPEB Liability/Net OPEB Asset – State Teachers Retirement System (STRS) of Ohio – Last Seven Years.....	108
Schedule of the County’s OPEB Contributions – Ohio Public Employees Retirement System (OPERS) – Last Eight Years.....	110
Schedule of the County’s OPEB Contributions – State Teachers Retirement System (STRS) of Ohio – Last Ten Years.....	112
Notes to the Required Supplementary Information.....	114
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	120
Combining Balance Sheet – Nonmajor Governmental Funds .....	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	124
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	126

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Table of Contents (continued)*

---

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	132
Combining Balance Sheet – Nonmajor Debt Service Funds .....	138
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds .....	139
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	140
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	142
Combining Statements – Internal Service Funds:	
Fund Descriptions .....	144
Combining Statement of Net Position – Internal Service Funds .....	145
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds .....	146
Combining Statement of Cash Flows – Internal Service Funds .....	147
Combining Statements – Fiduciary Funds:	
Fund Descriptions .....	149
Combining Statement of Fiduciary Net Position – Custodial Funds .....	150
Combining Statement of Changes in Fiduciary Net Position Custodial Funds .....	152
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	155
Mental Health Board Fund.....	161
Developmental Disabilities Board Fund .....	162
Public Assistance Fund.....	163
Children’s Services Fund.....	164
Federal Grants Fund.....	165
Sewer Fund .....	166
NonMajor Funds:	
Dog and Kennel Fund.....	167
Real Estate Assessment Fund .....	168
Motor Vehicle License and Gas Tax Fund .....	169
Court Operations Fund.....	170
Sheriff Operations Fund.....	171
Adult Probation Fund.....	172
Court Computers Fund.....	173

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Table of Contents (continued)*

---

Dayspring Fund.....	174
Child Support Enforcement Agency Fund.....	175
Prepayment of Interest Fund.....	176
Delinquent Real Estate Collection Fund.....	177
Bike Trail Maintenance Fund .....	178
State Fee Assessment Fund.....	179
Veterans' Cemetery Fund .....	180
Ditch Maintenance Fund.....	181
Emergency Management Fund .....	182
Voting Equipment Fund.....	183
Screening and Diversion Fund.....	184
Ohio Opioid Fund .....	185
State Grants Fund.....	186
Local Grants Fund .....	187
Special Assessment Debt Retirement Fund .....	188
General Obligation Debt Retirement Fund .....	189
Wedgewood Imperial Stormwater Assessment Fund .....	190
Road and Bridge Fund .....	191
Courthouse Renovation Fund .....	192
Special Projects Fund.....	193
Newhope Capital Projects Fund.....	194
Capital Equipment Purchases Fund .....	195
Issue II Fund .....	196
Geographic Information System Fund.....	197
Gorman Nature Capital Improvement Fund .....	198
Mental Health Housing Fund.....	199
Employee Health Insurance Fund.....	200
County Phone System Fund.....	201

**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

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Table of Contents (continued)*

---

Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Ten Years .....	S32
Principal Real Property Taxpayers – 2023 and 2014 .....	S34
Principal Public Utility Property Taxpayers – 2023 and 2014 .....	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 Ten Years .....	S41
Computation of Legal Debt Margin – Last Ten Years .....	S42
Demographic and Economic Statistics – Last Ten Years .....	S46
Principal Employers – 2023 and 2014 .....	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 IS INTENTIONALLY LEFT BLANK



# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



---

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

July 29, 2024

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS  
50 Park Avenue East  
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Annual Comprehensive Financial Report of Richland County for the year ended December 31, 2023. This Annual Comprehensive Financial Report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2023, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

## ***Profile of the County***

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 125,064, according to an estimate by the United States Census Bureau.

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

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

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

Richland County employs just over 871 full and part-time people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

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

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

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

### ***Local Economy***

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County's growth and economic development. The economy is broad - based with no single industry dominating it. The County's largest employers include OhioHealth Mansfield Hospital, Richland County and CNG. Despite the diversity of the business sectors, the County has an unemployment rate of 3.8 percent in 2023, slightly higher than the State average of 3.7 percent in 2023.

### ***Long-Term Financial Planning***

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

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

### ***Relevant Financial Policies***

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

### ***Major Initiatives***

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

During 2022 and continuing into 2023, the County Commissioners in coordination with Richland County Soil and Water Conservation District started the Black Fork Cleanup Project. The project will help clean and maintain the Black Fork river and reduce flooding for about 10,500 properties in Richland and Crawford counties.

The Richland County Land Reutilization Corporation facilitates the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2023 the Corporation has transferred over 1,000 properties for rehabilitation and reutilization.

### *Awards and Acknowledgements*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Annual Comprehensive Financial Report for the year ended December 31, 2022. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last thirty-three consecutive years (1990 – 2022). 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.

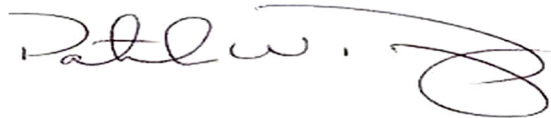
The Annual Comprehensive Financial Report is available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

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 and the accounting firm of Julian & Grube, Inc. I am grateful for the dedication and cooperation which helped produce this report.

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

Sincerely,

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

Patrick W. Dropsey  
Richland County Auditor

THIS PAGE IS INTENTIONALLY LEFT BLANK



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Richland County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morill*

Executive Director/CEO

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Elected Officials*

---

Board of Commissioners

Darrell Banks  
Cliff Mears  
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge Phillip Naumoff

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Kelly Badnell

Domestic Relations Court

Judge Heather Cockley

Juvenile Court

Judge W. Steve McKinley

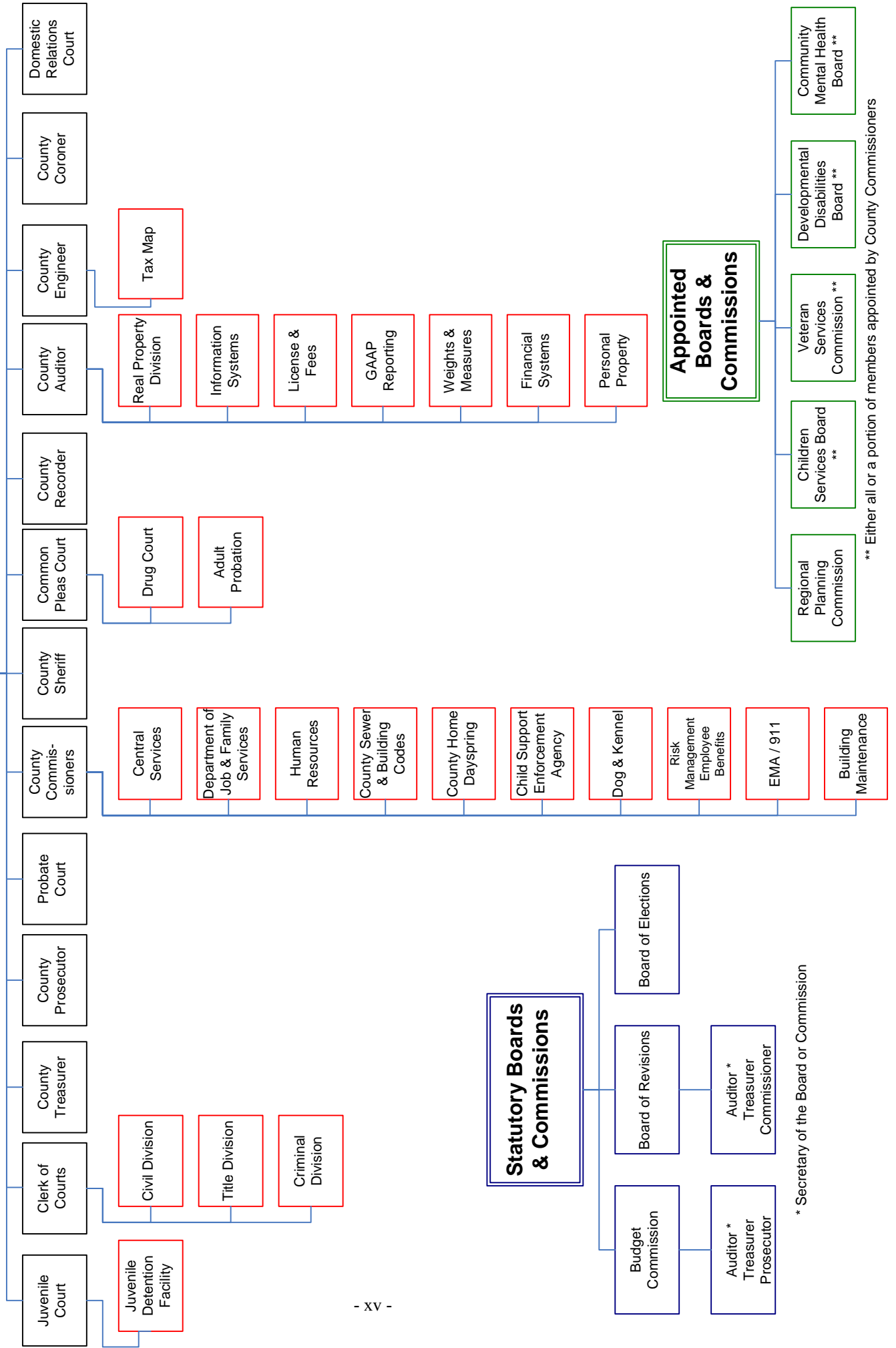
**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*  
*Principal Appointed Officials and Department Heads*

---

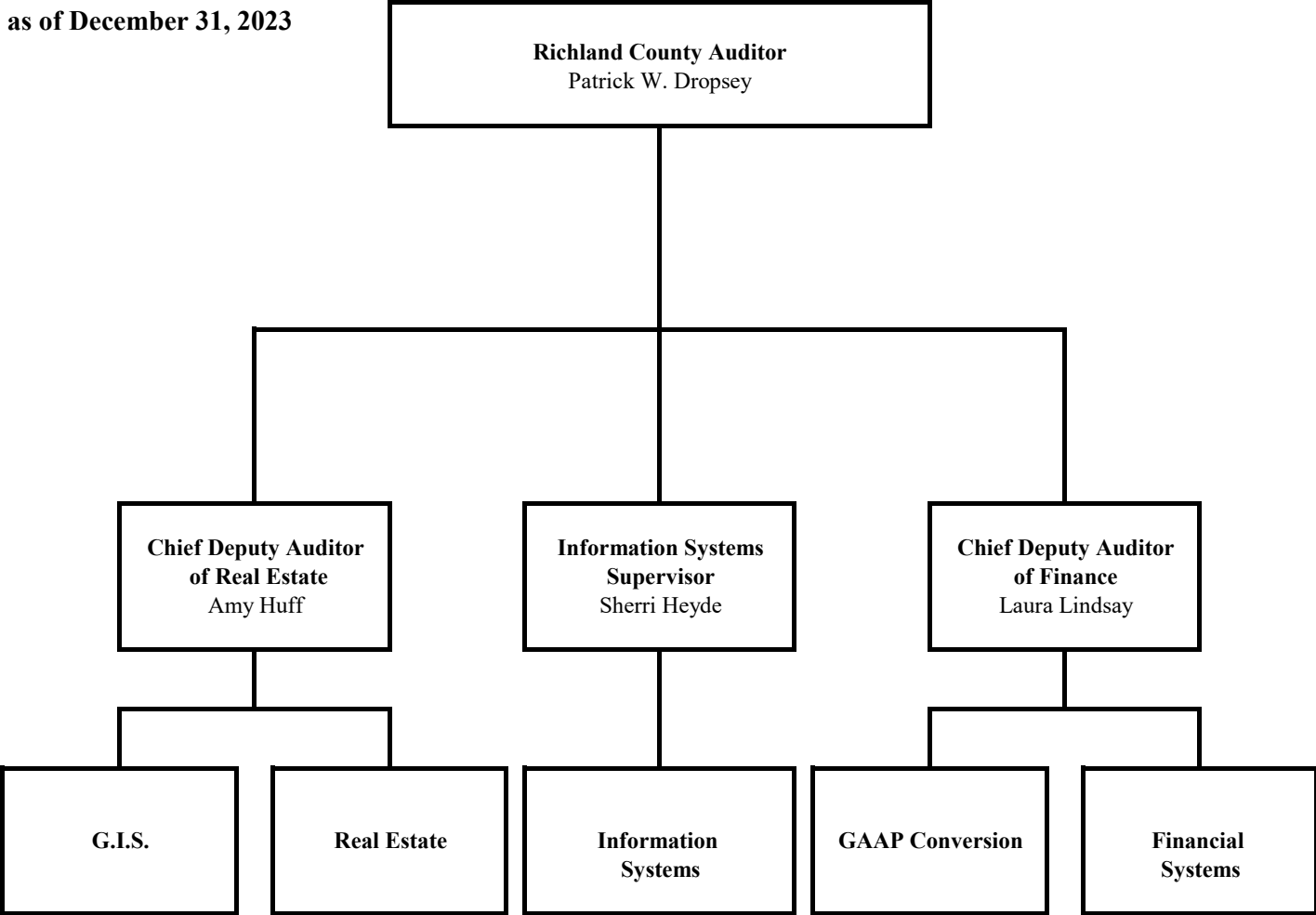
Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Matthew Finfgeld
Buildings and Grounds, Superintendent	Josh Hicks
Dog Warden	Melissa Houghton
Children's Services, Executive Director	Nikki Harless
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental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



# Voters Of Richland County



**County Auditor  
Organizational Chart  
as of December 31, 2023**



# Financial Section





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## INDEPENDENT AUDITOR'S REPORT

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, and Federal Grants funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

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

***Supplementary information***

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

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

***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we will also issue our report dated July 29, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 29, 2024



## **RICHLAND COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (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, 2023. 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 2023 are as follows:

- In total, net position increased \$16,693,916. Net position of governmental activities increased \$17,427,811, which represents a 12.20% increase from 2022. Net position of business-type activity decreased \$733,895 or 5.81% from 2022.
- For governmental activities, general revenues accounted for \$61,844,526 in revenue, or 44.84% of all revenues. Program specific revenues in the form of charges for services and sales, operating grants and contributions, and capital grants and contributions accounted for \$76,084,125 or 55.16% of total revenues of \$137,928,651.
- The County had \$120,500,840 in expenses related to governmental activities; \$76,084,125 of these expenses were offset by program specific charges for services and sales and operating and capital grants and contributions. General revenues (primarily taxes) of \$61,844,526 were adequate to provide the additional monies needed for these programs.
- The general fund had \$50,688,361 in revenues and other financing sources and \$39,785,292 in expenditures and other financing uses. The general fund's fund balance increased \$10,903,069 from \$22,479,261 to \$33,382,330. The majority of this change was due to an increase in the fair value of the County's investments. The County intends to hold all investments to maturity thus eliminating the risk of fair value fluctuations.
- Net position for the enterprise fund decreased \$733,895. The reason for this change was due to an increase in wastewater treatment expenses, includes depreciation expense, which continued to outpace operating revenue which remained comparable to 2022.

#### **Using this Annual Comprehensive Financial Report**

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

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

## RICHLAND COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (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 2023?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except custodial funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

##### *Fund Financial Statements*

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

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

## RICHLAND COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (UNAUDITED)

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

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

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

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information.** Required Supplementary Information provides information related to the net pension liability as it relates to GASB 68 and OPEB as it relates to GASB 75.

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

**RICHLAND COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

**Government-wide Financial Analysis**

Recall that the statement of net position provides the perspective of the County as a whole. The 2022 governmental activities net position classifications have been restated to (1) properly reflect the unamortized deferred charge on debt refunding as a component if net investment in capital assets consistent with 2023 presentation, (2) properly report a portion of net pension/OPEB liabilities/assets as a component of restricted net position consistent with 2023 presentation, and (3) properly report pension and OPEB assets as restricted net position consistent with 2023 presentation. Table 1 below provides a summary of the County's net position for 2023 compared to 2022 (as restated).

Table 1  
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
<b>Assets</b>						
Current and Other Assets	\$ 173,567,343	\$ 158,248,526	\$ 6,959,136	\$ 6,304,040	\$ 180,526,479	\$ 164,552,566
Net Pension / OPEB Assets	482,163	9,351,711	-	-	482,163	9,351,711
Capital Assets	97,368,316	97,787,901	11,663,327	12,990,312	109,031,643	110,778,213
<b>Total Assets</b>	<u>271,417,822</u>	<u>265,388,138</u>	<u>18,622,463</u>	<u>19,294,352</u>	<u>290,040,285</u>	<u>284,682,490</u>
<b>Deferred Outflows of Resources</b>						
Deferred Amount on Refunding	1,428,979	1,527,811	27,790	29,775	1,456,769	1,557,586
Pension	33,082,022	10,915,574	-	-	33,082,022	10,915,574
OPEB	4,973,676	7,437	-	-	4,973,676	7,437
Asset Retirement Obligation	-	-	938,948	943,552	938,948	943,552
<b>Total Deferred Outflows of Resources</b>	<u>39,484,677</u>	<u>12,450,822</u>	<u>966,738</u>	<u>973,327</u>	<u>40,451,415</u>	<u>13,424,149</u>
<b>Liabilities</b>						
Current Liabilities	22,354,866	27,501,387	446,109	452,329	22,800,975	27,953,716
Long-Term Liabilities:						
Due in one Year	3,288,062	3,433,371	206,096	204,385	3,494,158	3,637,756
Net Pension Liability	80,536,863	24,507,457	-	-	80,536,863	24,507,457
Net OPEB Liability	1,670,093	-	-	-	1,670,093	-
Asset Retirement Obligation	-	-	3,452,917	3,210,917	3,452,917	3,210,917
Other Amounts	20,029,253	21,319,067	3,589,634	3,771,708	23,618,887	25,090,775
<b>Total Liabilities</b>	<u>127,879,137</u>	<u>76,761,282</u>	<u>7,694,756</u>	<u>7,639,339</u>	<u>135,573,893</u>	<u>84,400,621</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	20,839,314	17,834,607	-	-	20,839,314	17,834,607
Pension	1,115,276	30,927,937	-	-	1,115,276	30,927,937
OPEB	685,175	9,255,148	-	-	685,175	9,255,148
Leases	159,684	263,884	-	-	159,684	263,884
<b>Total Deferred Inflows of Resources</b>	<u>22,799,449</u>	<u>58,281,576</u>	<u>-</u>	<u>-</u>	<u>22,799,449</u>	<u>58,281,576</u>
<b>Net Position:</b>						
Net Investment in Capital Assets	80,235,101	79,339,134	7,942,419	9,086,715	88,177,520	88,425,849
Restricted	61,872,292	69,510,706	-	-	61,872,292	69,510,706
Unrestricted	18,116,520	(6,053,738)	3,952,026	3,541,625	22,068,546	(2,512,113)
<b>Total Net Position</b>	<u>\$ 160,223,913</u>	<u>\$ 142,796,102</u>	<u>\$ 11,894,445</u>	<u>\$ 12,628,340</u>	<u>\$ 172,118,358</u>	<u>\$ 155,424,442</u>

## **RICHLAND COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (UNAUDITED)**

#### Analysis of Governmental Activities

Current and other assets increased \$15,318,817 due primarily to fluctuations in the fair value of investments, an increase in property taxes receivable and improved investment earnings. The fair value of the County's investments increased \$2,649,633 from December 31, 2022 to December 31, 2023. The County intends to hold all investments until maturity thus eliminating the risk due to fluctuations in fair value. Real and other property taxes receivable increased \$4,551,118 as property valuations increased due to the 2023 sexennial reappraisal. The County earned \$2,496,747 more in investment earnings as a result of higher interest rates on applicable investments.

The County's net pension/OPEB assets decreased due to the Ohio Public Employees Retirement System of Ohio (OPERS) reporting a net OPEB liability in 2023 versus a net OPEB asset in 2022. The County reports its proportionate share of the net pension/OPEB asset or net pension/OPEB liability reported by OPERS.

Current liabilities decreased primarily in the area of unearned revenue. Unearned revenue related to American Rescue Plan Act (ARPA) grant monies decreases as the grant monies are spent.

The net pension liability for governmental activities increased \$56,029,406 deferred outflow of resources related to pension increased \$22,166,448 and deferred inflows of resources related to pension decreased \$29,812,661. These changes were the result of changes at the pension system level for OPERS. Primarily, net investment income on investments at the pension system were negative for the 2022 measurement date that are used for the 2023 reporting. This caused a large decrease in their respective fiduciary net positions which was a drastic change from the previous year's large positive investment returns.

The net pension liability is one of the largest single liabilities reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, governmental activities assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$160,223,913.

## RICHLAND COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (UNAUDITED)

A large portion of all of the County's net position reflect its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, and intangible right-to-use leased assets), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities. The County's net position - net investment in capital assets for the governmental activities was \$80,235,101 at December 31, 2023.

An additional portion of the County's governmental activities net position (\$61,872,292) represents resources that are subject to restrictions on how they can be used. Restricted net position decreased as the County the County saw a decrease of \$8,869,548 in net pension/OPEB assets which are reported as a component of restricted net position.

The remaining balance of unrestricted net position is a balance of \$18,116,520. Unrestricted net position improved from a deficit balance of \$6,053,738 at the end of 2022 (as restated) to a balance of \$18,116,520 thousand at the end of 2023. This increase results from many factors including the County making its required debt payments to reduce long-term debt, spending unused ARPA money to improve the community, investing in the community through capital improvement projects, and fluctuations in fair value of investments. The County's fair value of investments increased \$7,654,990 from the prior year. As stated earlier, the County intends to hold all investments until maturity thus eliminating the risk due to fluctuations in fair value. ARPA funding has helped improve unrestricted net position as certain money normally paid from unrestricted funds have now been paid using ARPA funds. The \$8,869,548 decrease in the net pension and OPEB assets caused a decrease in restricted net position but a corresponding increase to unrestricted net position as pension and OPEB related activity that is not restricted is considered a component of unrestricted. The County continues to bring in unrestricted revenues, such as sales tax and certain charges for services, that continue to exceed unrestricted expenses. These continued operations improve the balance of unrestricted net position.

#### Analysis of the Business-Type Activity

Total current and other assets of the business-type activities increased primarily in cash and cash equivalents due to operations. On a cash-basis, charges for services revenue continued to outpace expenses during the year. Capital assets, net decreased due to depreciation expense exceeding capital additions during the year. Total liabilities remained comparable to the prior year. Net position - net investment in capital assets for the business-type activity decreased due to depreciation expense exceeding debt repayments in 2023. Unrestricted net position increased \$410,401 or 11.59% from the prior year.

**RICHLAND COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)**

Table 2 shows the changes in net position for the years 2023 and 2022.

**Table 2  
Changes in Net Position**

	Governmental Activities		Business-Type Activity		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 16,334,521	\$ 17,108,010	\$ 3,942,879	\$ 4,060,243	\$ 20,277,400	\$ 21,168,253
Operating Grants and Contributions	55,083,535	48,847,972	-	-	55,083,535	48,847,972
Capital Grants and Contributions	4,666,069	4,959,637	-	-	4,666,069	4,959,637
<b>Total Program Revenues</b>	<b>76,084,125</b>	<b>70,915,619</b>	<b>3,942,879</b>	<b>4,060,243</b>	<b>80,027,004</b>	<b>74,975,862</b>
General Revenues and Transfers:						
Property and Lodging Taxes	22,564,778	21,623,458	-	-	22,564,778	21,623,458
Sales Tax	25,915,747	26,304,870	-	-	25,915,747	26,304,870
Grants and Entitlements	6,323,580	5,895,299	-	-	6,323,580	5,895,299
Investment Earnings	3,943,984	1,447,237	-	-	3,943,984	1,447,237
Increase (Decrease) in Fair Value of Investments	2,649,633	(5,005,357)	-	-	2,649,633	(5,005,357)
Miscellaneous	446,804	392,358	2,899	292	449,703	392,650
<b>Total General Revenues</b>	<b>61,844,526</b>	<b>50,657,865</b>	<b>2,899</b>	<b>292</b>	<b>61,847,425</b>	<b>50,658,157</b>
<b>Total Revenues</b>	<b>137,928,651</b>	<b>121,573,484</b>	<b>3,945,778</b>	<b>4,060,535</b>	<b>141,874,429</b>	<b>125,634,019</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	16,381,112	13,691,772	-	-	16,381,112	13,691,772
External	464,503	511,059	-	-	464,503	511,059
Judicial	14,359,890	11,799,446	-	-	14,359,890	11,799,446
Public Safety	20,218,146	15,235,916	-	-	20,218,146	15,235,916
Public Works	11,107,701	11,209,533	-	-	11,107,701	11,209,533
Health	30,433,940	24,366,174	-	-	30,433,940	24,366,174
External	280,748	280,748	-	-	280,748	280,748
Human Services	25,825,124	22,040,746	-	-	25,825,124	22,040,746
External	376,931	376,268	-	-	376,931	376,268
Conservation and Recreation	263,753	234,548	-	-	263,753	234,548
Economic Development	98,056	1,439,684	-	-	98,056	1,439,684
Interest and Fiscal Charges	690,936	719,636	-	-	690,936	719,636
Sewer	-	-	4,679,673	4,402,660	4,679,673	4,402,660
<b>Total Expenses</b>	<b>120,500,840</b>	<b>101,905,530</b>	<b>4,679,673</b>	<b>4,402,660</b>	<b>125,180,513</b>	<b>106,308,190</b>
<b>Increase (Decrease) in Net Position</b>	<b>17,427,811</b>	<b>19,667,954</b>	<b>(733,895)</b>	<b>(342,125)</b>	<b>16,693,916</b>	<b>19,325,829</b>
Net Position Beginning of Year	142,796,102	123,128,148	12,628,340	12,970,465	155,424,442	136,098,613
<b>Net Position End of Year</b>	<b>\$ 160,223,913</b>	<b>\$ 142,796,102</b>	<b>\$ 11,894,445</b>	<b>\$ 12,628,340</b>	<b>\$ 172,118,358</b>	<b>\$ 155,424,442</b>

Analysis of Governmental Activities

Total revenues of the County's governmental activities increased \$16,355,167. The largest increase was in the fair value of investments which increased \$7,654,990 from 2022. This resulted from improved interest rates which increased the fair value of the County's investments. As stated earlier, the County intends to hold all investments until maturity thus eliminating the risk due to fluctuations in fair value. Investment earnings increased \$2,496,747 as a result of the improved interest rates on investments.

Additional revenues provided by the State and Federal governments for governmental activities included \$55,083,535 for operations, \$4,666,069 for capital improvements or acquisitions and \$6,323,580 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 for health and human services programs.

## **RICHLAND COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (UNAUDITED)**

Operating grants and contributions increased \$6,235,563. Operating grants and contributions supporting health programs (such as mental health and the Board of Developmental Disabilities) increased \$3,010,175 due to greater State and Federal funding. Operating grants and contributions supporting legislative and executive programs increased as the County continued to spend ARPA funding. The revenue from ARPA is recognized in the year eligible expenses are incurred. Property tax and sales tax revenue, which account for over 35% of total County revenue, remained comparable to 2022, increasing approximately 1% from 2022.

Overall, expenses of the governmental activities increased \$18,595,310. This increase is primarily the result of an increase in pension expense. Pension expense increased \$15,808,336. This increase was the result of an increase in expenses incurred at the pension system level for OPERS primarily due to a decrease in net investment income on investments compared to previous years.

Of that \$120,500,840 in total governmental activities expenses, \$16,334,521 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.

Health and Human Services from the primary government account for \$56,259,064 of expenses out of \$120,500,840 of total expenses for governmental activities, or 46.69% of that total. Health and human services consist of major County programs supporting mental health, developmental disabilities, public assistance, and children's services. The expenses for these programs increased \$9,852,144 from 2022 to 2023 due to increased demand and provision of services and the increase in pension expense mentioned above. Additional grant funding allowed for the increase in expenses.

Economic development expenses decreased as the County received a \$1,275,800 CDBG Coronavirus grant in 2022 and expended \$1,259,043 of the grant in 2022. This accounts for the decrease from 2022 to 2023.

#### **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 \$10,903,069 and carries forward an ending fund balance of \$33,382,330. The majority of this change was due to an increase in the fair value of investments. As mentioned earlier, the County intends to hold all investments to maturity thus eliminating the risk of fair value fluctuations. Investment earnings also increased \$2,491,534 due to improved interest rates on investments. Despite a decrease in sales tax revenue in 2023 compared to 2022, the County's general fund revenues continue to outpace general fund expenditures thus increasing fund balance. The general fund had \$1,204,389 in transfers out to other funds in 2023.

The mental health board fund balance decreased by \$339,280 from 2022 to 2023. This change is due to a decrease in intergovernmental grant revenues paired with an increase in expenditures.

The developmental disabilities board fund balance decreased by \$907,574 from 2022 to 2023. The primary source of funding is intergovernmental grant revenue which increased \$1,527,544 from 2022. Correspondingly, there was an increase in expenditures of \$1,184,360 as services increased. The increase was in the areas on contracted services and personal services. During 2023, the developmental disabilities board fund had transfers out of \$500,000.



## RICHLAND COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (UNAUDITED)

The public assistance fund, which includes the department of job and family services, fund balance increased by \$203,899 from 2022. This change is primarily due to a decrease in contracted services expenditures from 2022 to 2023.

The children's services fund had a decrease in fund balance of \$978,120 from 2022. Intergovernmental revenues decreased \$1,655,418 from 2022 to 2023 while expenditures increased primarily in the area of personal services. Revenues in the fund continue to outpace expenditures resulting in an increase to fund balance.

The federal grants fund had an increase in fund balance of \$398,670 from 2022. The federal grants fund received a transfer-in of \$119,243 during 2023. ARPA funding, which makes up a majority of the federal grants fund activity, is reported in the year eligible expenditures are incurred. During 2023, the County received a \$100,000 ARPA supplemental grant.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$3,945,778, which were exceeded by operating expenses of \$4,570,086 by \$624,308. This change was due to an increase in wastewater treatment expenses which outpaced charges for services revenue during the year.

#### **Budgeting Highlights**

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

The most significant changes between the general fund original budget and final budget were in the area of expenditures and other financing uses which increased from \$43,388,549 to \$52,851,083. The majority of this change was due to an increase in budgeted transfer-out to other funds. Actual expenditures and other financing uses of \$40,319,564 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues and other financing sources of \$47,634,230 were higher than the final budgeted number, primarily due to sales tax, charges for service, intergovernmental and interest revenues exceeding the final budgeted amounts.

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

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2023, amounts to \$80,235,101 (net of accumulated depreciation/amortization and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2023 were to infrastructure, machinery and equipment, and buildings. The County Engineer purchased new equipment and machinery, and replaced six bridges for a total of \$5,861,983. Additional information on the County's capital assets can be found in Note 17 of this report.

**RICHLAND COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)**

**Debt Administration.** At the end of 2023, the County had total bonded debt outstanding of \$19,180,000, net of the unamortized premium and discount. Of this amount, \$15,705,000 comprises debt backed by the full faith and credit of the County, and \$3,475,000 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$1,520,000 (7.34 percent) during 2023. 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 \$80,137,096 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include OPWC loans and leases. Additional information on the County's long-term debt can be found in Note 18 of this report. Notes 19 and 20 discuss the leases and Asset Retirement Obligation, respectively. Interest and fiscal charges amounted to 0.57% of the total expenses for governmental activities.

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

The unemployment rate for the County is currently 3.8 percent, which is 0.6 percent lower than the prior year. This rate is higher than the State's average unemployment rate of 3.7 percent and the national average of 3.7 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 2024 year.

**Requests for Information**

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

**RICHLAND COUNTY, OHIO**

STATEMENT OF NET POSITION  
DECEMBER 31, 2023

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 117,327,051	\$ 5,511,721	\$ 122,838,772
Cash in segregated accounts	201,650	-	201,650
Cash and cash equivalents with fiscal agent	1,824,956	-	1,824,956
Investments in segregated accounts	132,987	-	132,987
Receivables:			
Sales taxes	7,645,346	-	7,645,346
Real and other taxes	26,407,693	-	26,407,693
Accounts	346,808	1,371,161	1,717,969
Special assessments	1,094,474	-	1,094,474
Accrued interest	2,692	-	2,692
Intergovernmental	17,266,720	-	17,266,720
Loans	91,584	-	91,584
Leases	164,093	-	164,093
Materials and supplies inventory	747,866	75,053	822,919
Prepayments	313,423	1,201	314,624
Net pension asset	468,972	-	468,972
Net OPEB asset	13,191	-	13,191
Capital assets:			
Land and construction in progress	2,807,581	91,328	2,898,909
Depreciable capital assets, net	94,560,735	11,571,999	106,132,734
Total capital assets, net	97,368,316	11,663,327	109,031,643
Total assets	271,417,822	18,622,463	290,040,285
<b>Deferred outflows of resources:</b>			
Unamortized deferred charges on debt refunding	1,428,979	27,790	1,456,769
Asset retirement obligation	-	938,948	938,948
Pension	33,082,022	-	33,082,022
OPEB	4,973,676	-	4,973,676
Total deferred outflows of resources	39,484,677	966,738	40,451,415
<b>Liabilities:</b>			
Accounts payable	3,046,492	34,213	3,080,705
Contracts payable	427,280	-	427,280
Accrued wages and benefits payable	1,274,415	13,350	1,287,765
Intergovernmental payable	1,631,392	389,735	2,021,127
Accrued interest payable	36,188	8,811	44,999
Unearned revenue	15,939,099	-	15,939,099
Long-term liabilities:			
Due within one year	3,288,062	206,096	3,494,158
Due in more than one year:			
Net pension liability	80,536,863	-	80,536,863
Net OPEB liability	1,670,093	-	1,670,093
Asset retirement obligation	-	3,452,917	3,452,917
Other amounts due in more than one year	20,029,253	3,589,634	23,618,887
Total liabilities	127,879,137	7,694,756	135,573,893
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	20,839,314	-	20,839,314
Leases	159,684	-	159,684
Pension	1,115,276	-	1,115,276
OPEB	685,175	-	685,175
Total deferred inflows of resources	22,799,449	-	22,799,449
<b>Net position:</b>			
Net investment in capital assets	80,235,101	7,942,419	88,177,520
Restricted for:			
Debt service	6,739,257	-	6,739,257
Capital projects	3,541,520	-	3,541,520
Mental health	10,646,256	-	10,646,256
Developmental disabilities board	20,516,922	-	20,516,922
Children's services	5,485,875	-	5,485,875
Pension/OPEB	482,163	-	482,163
Street maintenance and repair	3,334,773	-	3,334,773
Developmental disability gifts:			
Nonexpendable	54,278	-	54,278
Court operations	1,687,072	-	1,687,072
Dayspring	976,456	-	976,456
Federal grants	6,278	-	6,278
State grants	2,194,641	-	2,194,641
Unclaimed monies	1,169,810	-	1,169,810
Other purposes	5,036,991	-	5,036,991
Unrestricted	18,116,520	3,952,026	22,068,546
Total net position	\$ 160,223,913	\$ 11,894,445	\$ 172,118,358

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental activities:</b>				
General government:				
Legislative and executive - primary government	\$ 16,381,112	\$ 6,063,975	\$ 5,105,715	\$ -
Legislative and executive - external	464,503	-	-	-
Judicial system	14,359,890	3,071,390	5,787,363	-
Public safety	20,218,146	4,433,399	1,169,283	-
Public works	11,107,701	555,802	6,531,527	4,666,069
Health - primary government	30,433,940	1,007,718	18,992,591	-
Health - external	280,748	-	-	-
Human services - primary government	25,825,124	1,202,237	17,369,366	-
Human services - external	376,931	-	-	-
Conservation and recreation	263,753	-	220	-
Economic development and assistance	98,056	-	127,470	-
Interest and fiscal charges	690,936	-	-	-
Total governmental activities	<u>120,500,840</u>	<u>16,334,521</u>	<u>55,083,535</u>	<u>4,666,069</u>
<b>Business-type activities:</b>				
Sewer	<u>4,679,673</u>	<u>3,942,879</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 125,180,513</u>	<u>\$ 20,277,400</u>	<u>\$ 55,083,535</u>	<u>\$ 4,666,069</u>

**General revenues:**

- Property taxes levied for:
  - General purposes
  - Health - Mental Health Board
  - Health - Developmental Disabilities Board
  - Human services - Children's Services
  - Human services - Dayspring
  - Park Operations
- Sales taxes levied for:
  - General purposes
- Grants and entitlements not restricted to specific programs
- Investment earnings
- Increase in fair value of investments
- Gain on sale of assets
- Miscellaneous

Total general revenues

Change in net position

**Net position at beginning of year**

**Net position at end of year**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Net (Expense) Revenue and Changes in Net Position</b>		
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (5,211,422)	\$ -	\$ (5,211,422)
(464,503)	-	(464,503)
(5,501,137)	-	(5,501,137)
(14,615,464)	-	(14,615,464)
645,697	-	645,697
(10,433,631)	-	(10,433,631)
(280,748)	-	(280,748)
(7,253,521)	-	(7,253,521)
(376,931)	-	(376,931)
(263,533)	-	(263,533)
29,414	-	29,414
(690,936)	-	(690,936)
(44,416,715)	-	(44,416,715)
-	(736,794)	(736,794)
(44,416,715)	(736,794)	(45,153,509)
4,966,066	-	4,966,066
2,097,464	-	2,097,464
9,041,086	-	9,041,086
4,355,233	-	4,355,233
1,659,102	-	1,659,102
445,827	-	445,827
25,915,747	-	25,915,747
6,323,580	-	6,323,580
3,943,984	-	3,943,984
2,649,633	-	2,649,633
124,046	-	124,046
322,758	2,899	325,657
61,844,526	2,899	61,847,425
17,427,811	(733,895)	16,693,916
142,796,102	12,628,340	155,424,442
\$ 160,223,913	\$ 11,894,445	\$ 172,118,358

**RICHLAND COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023

	<b>General</b>	<b>Mental Health Board</b>	<b>Developmental Disabilities Board</b>	<b>Public Assistance</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 29,696,717	\$ 6,963,690	\$ 26,499,351	\$ 453,392
Cash in segregated accounts	49,240	-	803	-
Cash and cash equivalents with fiscal agent	-	-	1,824,956	-
Investments in segregated accounts	-	-	78,709	-
Receivables:				
Sales taxes	7,645,346	-	-	-
Real and other taxes	5,435,608	2,523,510	10,560,005	-
Accounts	287,313	12,289	1,530	-
Special assessments	-	-	-	-
Interfund	726,439	4,240	-	-
Accrued interest	2,692	-	-	-
Intergovernmental	2,466,007	4,503,040	397,829	1,430,094
Loans	91,584	-	-	-
Leases	164,093	-	-	-
Materials and supplies inventory	211,285	3,438	70,825	6,294
Prepayments	301,766	-	9,794	1,863
Restricted assets:				
Equity in pooled cash and cash equivalents	1,205,347	-	-	-
Total assets	<u>\$ 48,283,437</u>	<u>\$ 14,010,207</u>	<u>\$ 39,443,802</u>	<u>\$ 1,891,643</u>
<b>Liabilities:</b>				
Accounts payable	\$ 428,503	\$ 740,856	\$ 261,977	\$ 143,320
Contracts payable	-	-	-	-
Accrued wages and benefits payable	569,332	11,342	303,517	60,317
Due to other governments	912,783	9,260	176,749	52,373
Interfund payable	-	14,647	-	40,201
Accrued interest payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,910,618</u>	<u>776,105</u>	<u>742,243</u>	<u>296,211</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	4,289,445	1,991,398	8,333,301	-
Delinquent property tax revenue not available	1,146,163	532,112	2,226,704	-
Charges for services not available	7,916	5,479	1,275	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	2,090,131	3,696,959	397,829	1,092,712
Sales tax revenue not available	5,297,150	-	-	-
Leases	159,684	-	-	-
Total deferred inflows of resources	<u>12,990,489</u>	<u>6,225,948</u>	<u>10,959,109</u>	<u>1,092,712</u>
<b>Fund balances:</b>				
Nonspendable	2,261,671	3,438	80,619	8,157
Restricted	33,311	7,004,716	27,661,831	494,563
Committed	-	-	-	-
Assigned	4,956,651	-	-	-
Unassigned (deficit)	26,130,697	-	-	-
Total fund balances	<u>33,382,330</u>	<u>7,008,154</u>	<u>27,742,450</u>	<u>502,720</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 48,283,437</u>	<u>\$ 14,010,207</u>	<u>\$ 39,443,802</u>	<u>\$ 1,891,643</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Children's Services</b>	<b>Federal Grants</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 9,154,725	\$ 16,710,284	\$ 24,352,989	\$ 113,831,148
436	-	151,171	201,650
-	-	-	1,824,956
-	-	54,278	132,987
-	-	-	7,645,346
4,099,836	-	3,788,734	26,407,693
-	-	45,676	346,808
-	-	1,094,474	1,094,474
40,201	-	55,993	826,873
-	-	-	2,692
2,169,735	56,076	6,243,939	17,266,720
-	-	-	91,584
-	-	-	164,093
13,296	-	442,728	747,866
-	-	-	313,423
-	-	-	1,205,347
<u>\$ 15,478,229</u>	<u>\$ 16,766,360</u>	<u>\$ 36,229,982</u>	<u>\$ 172,103,660</u>
\$ 414,636	\$ 199,950	\$ 837,053	\$ 3,026,295
-	427,280	-	427,280
129,731	6,484	191,867	1,272,590
106,430	5,028	367,427	1,630,050
-	-	772,025	826,873
-	-	1,493	1,493
-	15,939,099	-	15,939,099
<u>650,797</u>	<u>16,577,841</u>	<u>2,169,865</u>	<u>23,123,680</u>
3,235,336	-	2,989,834	20,839,314
864,500	-	798,900	5,568,379
-	-	19,341	34,011
-	-	1,094,474	1,094,474
1,955,733	46,896	4,937,457	14,217,717
-	-	-	5,297,150
-	-	-	159,684
<u>6,055,569</u>	<u>46,896</u>	<u>9,840,006</u>	<u>47,210,729</u>
13,296	-	497,006	2,864,187
8,758,567	141,623	22,115,416	66,210,027
-	-	239,229	239,229
-	-	1,484,616	6,441,267
-	-	(116,156)	26,014,541
<u>8,771,863</u>	<u>141,623</u>	<u>24,220,111</u>	<u>101,769,251</u>
<u>\$ 15,478,229</u>	<u>\$ 16,766,360</u>	<u>\$ 36,229,982</u>	<u>\$ 172,103,660</u>

**RICHLAND COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2023

<b>Total governmental fund balances</b>		\$	101,769,251
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			97,368,316
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	5,297,150	
Real and other taxes receivable		5,568,379	
Accounts receivable		34,011	
Intergovernmental receivable		14,217,717	
Special assessments receivable		1,094,474	
Total		26,211,731	26,211,731
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.			2,267,192
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.			(34,695)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			1,428,979
Unamortized premiums on bond issuances are not recognized in the governmental funds.			(435,286)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - pension		33,082,022	
Deferred inflows of resources - pension		(1,115,276)	
Net pension asset		468,972	
Net pension liability		(80,536,863)	
Total		(48,101,145)	(48,101,145)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - OPEB		4,973,676	
Deferred inflows of resources - OPEB		(685,175)	
Net OPEB asset		13,191	
Net OPEB liability		(1,670,093)	
Total		2,631,599	2,631,599
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Compensated absences		(5,182,401)	
Lease payable		(1,646,763)	
General obligation bonds payable		(15,705,000)	
Loans payable		(347,865)	
Total		(22,882,029)	(22,882,029)
<b>Net position of governmental activities</b>		\$	160,223,913

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



THIS PAGE IS INTENTIONALLY LEFT BLANK

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General</u>	<u>Mental Health Board</u>	<u>Developmental Disabilities Board</u>	<u>Public Assistance</u>
<b>Revenues:</b>				
Property taxes	\$ 2,703,881	\$ 1,999,210	\$ 8,636,893	\$ -
Sales taxes	25,660,738	-	-	-
Charges for services	8,054,706	47,025	434,678	-
Licenses and permits	542,615	-	-	-
Fines and forfeitures	424,594	-	-	-
Intergovernmental	5,861,457	5,634,854	11,395,991	8,240,049
Special assessments	-	-	-	-
Investment income	3,936,766	-	14,749	-
Rental income	380,474	-	96,343	-
Contributions and donations	-	-	16,293	-
Increase in fair value of investments	2,649,633	-	-	-
Other	466,754	146,898	19,069	-
Total revenues	<u>50,681,618</u>	<u>7,827,987</u>	<u>20,614,016</u>	<u>8,240,049</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	9,436,004	-	-	-
Judicial system	7,986,887	-	-	-
Public safety	17,757,128	-	-	-
Public works	938,605	-	-	-
Health	176,025	8,167,267	20,846,590	-
Human services	801,149	-	-	8,036,150
Conservation and recreation	289,893	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	73,030	-	-	-
Intergovernmental	1,122,182	-	-	-
Debt service:				
Principal retirement	-	-	2,103	-
Interest and fiscal charges	-	-	172,897	-
Total expenditures	<u>38,580,903</u>	<u>8,167,267</u>	<u>21,021,590</u>	<u>8,036,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,100,715</u>	<u>(339,280)</u>	<u>(407,574)</u>	<u>203,899</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	6,743	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(1,204,389)	-	(500,000)	-
Total other financing sources (uses)	<u>(1,197,646)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balances	10,903,069	(339,280)	(907,574)	203,899
<b>Fund balances (deficit) at beginning of year</b>	<u>22,479,261</u>	<u>7,347,434</u>	<u>28,650,024</u>	<u>298,821</u>
<b>Fund balances at end of year</b>	<u>\$ 33,382,330</u>	<u>\$ 7,008,154</u>	<u>\$ 27,742,450</u>	<u>\$ 502,720</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Children's Services</b>	<b>Federal Grants</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 4,365,446	\$ -	\$ 3,312,937	\$ 21,018,367
-	-	-	25,660,738
2,652	-	5,492,350	14,031,411
-	-	386,249	928,864
-	-	314,032	738,626
6,601,884	5,262,966	18,622,899	61,620,100
-	-	1,048	1,048
-	1,726	104,037	4,057,278
-	-	23,934	500,751
-	-	74,403	90,696
-	-	-	2,649,633
20,811	-	776,204	1,429,736
<u>10,990,793</u>	<u>5,264,692</u>	<u>29,108,093</u>	<u>132,727,248</u>
-	4,267,558	2,217,168	15,920,730
-	352,777	5,858,144	14,197,808
-	56,555	1,461,135	19,274,818
-	44,599	6,111,247	7,094,451
80,930	15,461	895,732	30,182,005
11,914,060	150,259	4,272,757	25,174,375
-	-	1,948	291,841
-	98,056	-	98,056
-	-	5,004,286	5,077,316
-	-	-	1,122,182
-	-	1,422,109	1,424,212
-	-	460,941	633,838
<u>11,994,990</u>	<u>4,985,265</u>	<u>27,705,467</u>	<u>120,491,632</u>
<u>(1,004,197)</u>	<u>279,427</u>	<u>1,402,626</u>	<u>12,235,616</u>
26,077	-	91,226	124,046
-	119,243	1,615,146	1,734,389
-	-	(30,000)	(1,734,389)
<u>26,077</u>	<u>119,243</u>	<u>1,676,372</u>	<u>124,046</u>
(978,120)	398,670	3,078,998	12,359,662
9,749,983	(257,047)	21,141,113	89,409,589
<u>\$ 8,771,863</u>	<u>\$ 141,623</u>	<u>\$ 24,220,111</u>	<u>\$ 101,769,251</u>

**RICHLAND COUNTY, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Net change in fund balances - total governmental funds</b>	\$	12,359,662
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlays exceeds depreciation/amortization expense in the current period.		
Capital asset additions	\$ 5,911,985	
Current year depreciation/amortization	(6,274,499)	
Total		(362,514)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.		
		(57,071)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	255,009	
Real and other taxes	1,546,411	
Intergovernmental revenues	3,286,112	
Special assessments	(44,186)	
Charges for services	34,011	
Total		5,077,357
Repayment of bond, loan, and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		1,424,212
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	1,902	
Amortization of deferred amounts on refunding	(98,832)	
Amortization of bond premiums	39,832	
Total		(57,098)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		6,400,452
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		(10,793,015)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		18,979
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.		
		3,319,858
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		(28,921)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		125,910
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>17,427,811</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 2,351,580	\$ 2,351,580	\$ 2,496,420	\$ 144,840
Sales taxes	24,800,000	24,800,000	25,692,714	892,714
Charges for services	7,308,282	7,308,282	7,982,305	674,023
Licenses and permits	730,500	730,500	517,779	(212,721)
Fines and forfeitures	76,250	76,250	425,724	349,474
Intergovernmental	4,056,776	5,166,798	5,679,426	512,628
Investment income	1,300,100	1,300,100	3,926,267	2,626,167
Rental income	349,401	349,401	377,890	28,489
Other	354,580	413,767	528,962	115,195
<b>Total revenues</b>	<b>41,327,469</b>	<b>42,496,678</b>	<b>47,627,487</b>	<b>5,130,809</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	11,078,131	12,182,004	10,145,451	2,036,553
Judicial system	8,422,393	8,526,586	7,996,452	530,134
Public safety	19,984,311	20,389,930	17,622,718	2,767,212
Public works	1,126,932	1,128,223	956,192	172,031
Health	186,342	190,106	179,656	10,450
Human services	935,348	810,113	800,613	9,500
Conservation and recreation	301,108	305,909	291,911	13,998
Intergovernmental	1,242,182	1,176,908	1,122,182	54,726
<b>Total expenditures</b>	<b>43,276,747</b>	<b>44,709,779</b>	<b>39,115,175</b>	<b>5,594,604</b>
Excess (deficiency) of revenues over (under) expenditures	(1,949,278)	(2,213,101)	8,512,312	10,725,413
<b>Other financing sources (uses):</b>				
Transfers (out)	(111,802)	(8,141,304)	(1,204,389)	6,936,915
Sale of capital assets	-	-	6,743	6,743
<b>Total other financing sources (uses)</b>	<b>(111,802)</b>	<b>(8,141,304)</b>	<b>(1,197,646)</b>	<b>6,943,658</b>
Net change in fund balances	(2,061,080)	(10,354,405)	7,314,666	17,669,071
<b>Fund balances at beginning of year</b>	<b>25,605,202</b>	<b>25,605,202</b>	<b>25,605,202</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>283,572</b>	<b>283,572</b>	<b>283,572</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 23,827,694</b>	<b>\$ 15,534,369</b>	<b>\$ 33,203,440</b>	<b>\$ 17,669,071</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MENTAL HEALTH BOARD FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 1,917,662	\$ 1,917,662	\$ 1,942,037	\$ 24,375
Charges for services	83,734	83,734	47,025	(36,709)
Intergovernmental	5,856,364	5,856,364	5,656,130	(200,234)
Other	127,500	130,000	140,088	10,088
Total revenues	<u>7,985,260</u>	<u>7,987,760</u>	<u>7,785,280</u>	<u>(202,480)</u>
<b>Expenditures:</b>				
Current:				
Health	<u>7,395,462</u>	<u>9,250,999</u>	<u>8,432,965</u>	<u>818,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>589,798</u>	<u>(1,263,239)</u>	<u>(647,685)</u>	<u>615,554</u>
<b>Other financing uses:</b>				
Transfers (out)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>	<u>1,500,000</u>
Net change in fund balances	(910,202)	(2,763,239)	(647,685)	2,115,554
<b>Fund balances at beginning of year</b>	7,393,407	7,393,407	7,393,407	-
<b>Prior year encumbrances appropriated</b>	59,037	59,037	59,037	-
<b>Fund balance at end of year</b>	<u>\$ 6,542,242</u>	<u>\$ 4,689,205</u>	<u>\$ 6,804,759</u>	<u>\$ 2,115,554</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DEVELOPMENTAL DISABILITIES BOARD FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 8,150,000	\$ 8,150,000	\$ 8,394,065	\$ 244,065
Charges for services	472,542	472,542	471,823	(719)
Intergovernmental	11,337,780	11,337,780	11,465,638	127,858
Interest	700	700	4,683	3,983
Rent	88,932	88,932	96,343	7,411
Contributions and donations	10,000	10,000	16,293	6,293
Other	8,040	8,040	19,069	11,029
Total revenues	<u>20,067,994</u>	<u>20,067,994</u>	<u>20,467,914</u>	<u>399,920</u>
<b>Expenditures:</b>				
Current:				
Health	<u>25,165,475</u>	<u>25,165,475</u>	<u>20,054,162</u>	<u>5,111,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,097,481)</u>	<u>(5,097,481)</u>	<u>413,752</u>	<u>5,511,233</u>
<b>Other financing sources (uses):</b>				
Transfers (out)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balances	(5,597,481)	(5,597,481)	(86,248)	5,511,233
<b>Fund balances at beginning of year</b>	<u>26,203,110</u>	<u>26,203,110</u>	<u>26,203,110</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 20,605,629</u>	<u>\$ 20,605,629</u>	<u>\$ 26,116,862</u>	<u>\$ 5,511,233</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$ 9,567,442	\$ 9,902,355	\$ 8,236,688	\$ (1,665,667)
<b>Expenditures:</b>				
Current:				
Human services	9,467,512	9,784,433	8,427,773	1,356,660
Net change in fund balances	99,930	117,922	(191,085)	(309,007)
<b>Fund balances at beginning of year</b>	515,475	515,475	515,475	-
<b>Prior year encumbrances appropriated</b>	1,921	1,921	1,921	-
<b>Fund balance at end of year</b>	<u>\$ 617,326</u>	<u>\$ 635,318</u>	<u>\$ 326,311</u>	<u>\$ (309,007)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S SERVICES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 4,195,000	\$ 4,195,000	\$ 4,248,209	\$ 53,209
Charges for services	165,000	165,000	96,854	(68,146)
Intergovernmental	6,880,736	7,019,978	7,512,267	492,289
Other	80,000	80,000	38,118	(41,882)
<b>Total revenues</b>	<u>11,320,736</u>	<u>11,459,978</u>	<u>11,895,448</u>	<u>435,470</u>
<b>Expenditures:</b>				
Current:				
Human services	<u>13,464,226</u>	<u>13,574,234</u>	<u>11,878,364</u>	<u>1,695,870</u>
Excess (deficiency) of revenues over (under) expenditures	(2,143,490)	(2,114,256)	17,084	2,131,340
<b>Other financing sources:</b>				
Sale of capital assets	<u>20,000</u>	<u>20,000</u>	<u>26,077</u>	<u>6,077</u>
Net change in fund balances	(2,123,490)	(2,094,256)	43,161	2,137,417
<b>Fund balances at beginning of year</b>	8,913,268	8,913,268	8,913,268	-
<b>Prior year encumbrances appropriated</b>	5,014	5,014	5,014	-
<b>Fund balance at end of year</b>	<u>\$ 6,794,792</u>	<u>\$ 6,824,026</u>	<u>\$ 8,961,443</u>	<u>\$ 2,137,417</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL GRANTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$ 341,214	\$ 563,898	\$ 450,190	\$ (113,708)
Interest	600	600	1,581	981
Other	11,000	11,000	107	(10,893)
Total revenues	<u>352,814</u>	<u>575,498</u>	<u>451,878</u>	<u>(123,620)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	9,881,273	11,131,458	4,274,073	6,857,385
Judicial system	174,328	433,186	308,290	124,896
Public safety	51,956	68,598	57,359	11,239
Economic development and assistance	260,800	247,167	118,511	128,656
Total expenditures	<u>10,368,357</u>	<u>11,880,409</u>	<u>4,758,233</u>	<u>7,122,176</u>
Excess of revenues over expenditures	(10,015,543)	(11,304,911)	(4,306,355)	6,998,556
<b>Other financing sources (uses):</b>				
Transfers in	40,000	86,856	119,243	32,387
Transfers (out)	(820,000)	(20,000)	-	20,000
Total other financing sources (uses)	<u>(780,000)</u>	<u>66,856</u>	<u>119,243</u>	<u>52,387</u>
Net change in fund balances	(10,795,543)	(11,238,055)	(4,187,112)	7,050,943
<b>Fund balances at beginning of year</b>	20,902,448	20,902,448	20,902,448	-
<b>Fund balance at end of year</b>	<u>\$ 10,106,905</u>	<u>\$ 9,664,393</u>	<u>\$ 16,715,336</u>	<u>\$ 7,050,943</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2023

	<b>Business-Type Activities - Enterprise Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer</b>	
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and cash equivalents	\$ 5,511,721	\$ 2,290,556
Receivables:		
Accounts	1,371,161	-
Materials and supplies inventory	75,053	-
Prepayments	1,201	-
Total current assets	<u>6,959,136</u>	<u>2,290,556</u>
Noncurrent assets:		
Capital assets:		
Land and construction in progress	91,328	-
Depreciable capital assets, net	11,571,999	-
Total capital assets, net	<u>11,663,327</u>	<u>-</u>
Total noncurrent assets	<u>11,663,327</u>	<u>-</u>
Total assets	<u>18,622,463</u>	<u>2,290,556</u>
<b>Deferred outflows of resources:</b>		
Unamortized deferred charges on debt refunding	27,790	-
Asset retirement Obligation	938,948	-
Total deferred outflows of resources	<u>966,738</u>	<u>-</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	34,213	20,197
Accrued wages and benefits payable	13,350	1,825
Due to other governments	389,735	1,342
Accrued interest payable	8,811	-
Compensated absences payable - current	21,558	-
General obligation bonds payable - current	160,000	-
OPWC loans payable - current	24,538	-
Total current liabilities	<u>652,205</u>	<u>23,364</u>
Long-term liabilities:		
Compensated absences payable	25,474	-
General obligation bonds payable	3,318,407	-
OPWC loans payable	245,753	-
Asset retirement obligation	3,452,917	-
Total long-term liabilities	<u>7,042,551</u>	<u>-</u>
Total liabilities	<u>7,694,756</u>	<u>23,364</u>
<b>Net position:</b>		
Net investment in capital assets	7,942,419	-
Unrestricted	3,952,026	2,267,192
Total net position	<u>\$ 11,894,445</u>	<u>\$ 2,267,192</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Business-Type Activities - Enterprise Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer</b>	
<b>Operating revenues:</b>		
Charges for services	\$ 3,942,879	\$ 10,674,337
Other	2,899	-
Total operating revenues	<u>3,945,778</u>	<u>10,674,337</u>
<b>Operating expenses:</b>		
Personal services	609,729	503,051
Contract services	2,517,758	10,045,376
Materials and supplies	115,614	-
Depreciation	1,326,985	-
Total operating expenses	<u>4,570,086</u>	<u>10,548,427</u>
Operating income (loss)	<u>(624,308)</u>	<u>125,910</u>
<b>Nonoperating (expenses):</b>		
Interest and fiscal charges	<u>(109,587)</u>	<u>-</u>
Change in net position	(733,895)	125,910
<b>Net position at beginning of year</b>	<u>12,628,340</u>	<u>2,141,282</u>
<b>Net position at end of year</b>	<u>\$ 11,894,445</u>	<u>\$ 2,267,192</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

THIS PAGE IS INTENTIONALLY LEFT BLANK

**RICHLAND COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<b>Business-Type Activities - Enterprise Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer</b>	
<b>Cash flows from operating activities:</b>		
Cash received from sales/charges for services	\$ 4,029,753	\$ -
Cash received from interfund services provided	-	10,674,337
Cash received from other operations	2,899	-
Cash payments for personal services	(609,737)	(499,884)
Cash payments for contractual services	(2,282,495)	(10,069,910)
Cash payments for materials and supplies	(86,169)	-
	1,054,251	104,543
<b>Net cash provided by operating activities</b>		
	1,054,251	104,543
<b>Cash flows from capital and related financing activities:</b>		
Acquisition of capital assets	-	-
Principal retirement on OPWC loans	(24,538)	-
Principal retirement on general obligation bonds	(160,136)	-
Interest and fiscal charges	(107,784)	-
	(292,458)	-
<b>Net cash used in capital and related financing activities</b>		
	(292,458)	-
<b>Net increase in cash and cash equivalents</b>		
	761,793	104,543
<b>Cash and cash equivalents at beginning of year</b>	4,749,928	2,186,013
<b>Cash and cash equivalents at end of year</b>	\$ 5,511,721	\$ 2,290,556

- - Continued

**RICHLAND COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (SEE ACCOUNTANT'S COMPILATION REPORT)

	<b>Business-Type</b>			<b>Governmental</b>	
	<b>Activities -</b>			<b>Activities -</b>	
	<b>Enterprise Fund</b>			<b>Internal</b>	
	<b>Sewer</b>		<b>Service Funds</b>		
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>					
Operating income (loss)	\$	(624,308)	\$	125,910	
Adjustments:					
Depreciation		1,326,985		-	
Changes in assets and liabilities and deferred outflows:					
Decrease in materials and supplies inventory		20,090		-	
Decrease in accounts receivable		86,874		-	
(Increase) in prepayments		(267)		-	
(Decrease) in accounts payable		(7,379)		(24,534)	
Increase (decrease) in accrued wages and benefits		(5,577)		1,825	
Increase in intergovernmental payable		6,918		1,342	
Increase in compensated absences payable		4,311		-	
Decrease in deferred outflow - asset retirement obligation		4,604		-	
Increase in asset retirement obligation liability		242,000		-	
Net cash provided by operating activities	\$	1,054,251	\$	104,543	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**RICHLAND COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2023

	<b>Private-Purpose Trust</b>	<b>Custodial</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ -	\$ 19,054,714
Cash in segregated accounts	74,843	820,618
Receivables:		
Permissive sales tax	-	7,564,145
Property taxes	-	200,000,672
Special assessments	-	8,684,311
Intergovernmental	-	5,844,818
	74,843	241,969,278
<b>Total assets</b>	<b>74,843</b>	<b>241,969,278</b>
<b>Liabilities:</b>		
Due to other governments	-	1,667,073
	-	1,667,073
<b>Deferred inflows of resources:</b>		
Property taxes levied for the next fiscal year	-	191,095,455
	-	191,095,455
<b>Net position:</b>		
Restricted for individuals, organizations, and other governments	\$ 74,843	\$ 49,206,750

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**RICHLAND COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<b>Private-Purpose Trust</b>	<b>Custodial</b>
<b>Additions:</b>		
Intergovernmental	\$ -	\$ 18,022,553
Amounts received as fiscal agent	-	17,599,544
Licenses, permits and fees for other governments	-	17,408,541
Fines and forfeitures for other governments	-	2,147,428
Property tax collection for other governments	-	149,802,225
Special assessments collections for other governments	-	5,340,225
Sheriff sales collections for others	-	845,238
	-	211,165,754
<b>Deductions:</b>		
Distributions to the State of Ohio	-	17,408,541
Distributions of state funds to other governments	-	10,443,319
Distributions as fiscal agent	-	16,889,900
Distributions to other governments	-	7,193,409
Licenses, permits and fees distributions to other governments	-	49,218
Fines and forfeitures distributions to other governments	-	2,330,030
Property tax distributions to other governments	-	143,964,054
Special assessment distributions to other governments	-	1,007,393
Sheriff sales distributions to others	-	845,238
Benefits	5,185	-
	5,185	200,131,102
Total deductions	5,185	200,131,102
Net change in fiduciary net position	(5,185)	11,034,652
<b>Net position beginning of year</b>	80,028	38,172,098
<b>Net position end of year</b>	\$ 74,843	\$ 49,206,750

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

THIS PAGE IS INTENTIONALLY LEFT BLANK

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 1 – DESCRIPTION OF THE COUNTY AND THE REPORTING ENTITY**

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

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

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

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

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

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

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

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

## RICHLAND COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

---

#### 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.

##### **A. Basis of Presentation**

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

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

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

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

##### **B. Fund Accounting**

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

**C. Measurement Focus**

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

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

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

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

**D. Basis of Accounting**

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

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

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

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

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

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

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

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

***E. Budgetary Process***

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

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

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

***F. Cash, Cash Equivalents, and Investments***

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

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury. The County utilizes a jointly governed organization, North East Ohio Network (NEON), to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2023, investments were limited to United States treasury notes and bonds, commercial paper, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit, local government bonds, foreign bonds, mutual funds and STAR Ohio.

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



**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

---

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

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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

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

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2023 amounted to \$3,936,766 which includes \$3,072,737 assigned from other County funds, as not all funds of the County receive interest earnings.

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

***G. Inventory***

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

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***I. Restricted Assets***

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

***J. Capital Assets***

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

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

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

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

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

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

***K. Interfund Balances***

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

***L. Compensated Absences***

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

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

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

***M. Accrued Liabilities and Long-term Obligations***

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

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

***N. Fund Balance***

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

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

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

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

*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.

***O. Net Position***

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

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

***P. Operating Revenues and Expenses***

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

***Q. Internal Activity***

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

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

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

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

***R. Bond Premiums***

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

***S. Deferred Charge on Refunding***

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

***T. Estimates***

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

***U. Pensions/Other Postemployment Benefits (OPEB)***

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2023, the County has implemented GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements", GASB Statement No. 96, "Subscription Based Information Technology Arrangements", certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the County.

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

**B. Deficit Fund Balances**

Fund balances at December 31, 2023 included the following individual fund deficits:

	<u>Deficit</u>
<u>Nonmajor governmental funds</u>	
Real estate assessment	\$ 116,156

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

- (a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (b) Investments are reported at cost (budget) rather than fair value (GAAP).
- (c) Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (d) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

**Net Change in Fund Balance**

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants
Budget basis	\$ 7,314,666	\$ (647,685)	\$ (86,248)	\$ (191,085)	\$ 43,161	\$ (4,187,112)
Net adjustment for revenue accruals	3,054,131	42,707	146,102	3,361	(904,655)	4,812,814
Net adjustment for expenditure accruals	(102,620)	194,571	(968,426)	264,542	(118,403)	(221,835)
Adjustment for encumbrances	<u>636,892</u>	<u>71,127</u>	<u>998</u>	<u>127,081</u>	<u>1,777</u>	<u>(5,197)</u>
GAAP basis	<u>\$ 10,903,069</u>	<u>\$ (339,280)</u>	<u>\$ (907,574)</u>	<u>\$ 203,899</u>	<u>\$ (978,120)</u>	<u>\$ 398,670</u>

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

---

**NOTE 5 - PROPERTY TAXES - (Continued)**

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. 2023 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

Real Property:

Agricultural/Residential	\$	2,370,157,090
Other Real Estate		405,813,590

Tangible Personal Property:

Public Utility		489,513,150
Total Assessed Value	\$	<u>3,265,483,830</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 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 6 - PERMISSIVE SALES AND USE TAX**

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

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2023. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources – unavailable resources.



**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

---

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2023, 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 \$1,094,474.

The County has \$446,406 in delinquent special assessments at December 31, 2023.

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

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

**Governmental activities:**

Mental Health Grants and Subsidies	\$ 4,503,040
Motor Vehicle Distribution	1,965,741
Children's Services Grants and Subsidies	2,169,735
Gasoline and Excise Tax	1,857,489
DD Grants and Subsidies	397,829
Homestead and Rollback	1,028,682
Public Assistance Grants and Subsidies	1,430,094
Local Government and Local Government Revenue Assistance	1,024,088
Casino Tax	898,670
Miscellaneous	1,991,352
Total	<u>\$ 17,266,720</u>

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

Using this criterion, the County has elected not to record child support arrearages within the special revenue and custodial fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 8 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2023, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible.

Coverage provided by CORSA is as follows:

General liability	\$1,000,000
Law enforcement professional liability	1,000,000
Public officials errors and omissions liability	1,000,000
Automobile liability	1,000,000
Uninsured/Underinsured motorists liability	250,000
Ohio stop gap (Additional Workers' Compensation Coverage)	1,000,000
Property	281,766,657
Equipment	100,000,000
Crime	1,000,000
Excess liability	5,000,000
Medical professional liability	3,000,000
Sewer line coverage	55,949,253
Electric data processing	250,000

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

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

In 2023, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Incorporated (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**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. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds (not already included in payables) were as follows:

<u>Governmental Funds:</u>	<u>Year-End Encumbrances</u>
General	\$ 415,573
Mental Health Board	39,271
Board of Developmental Disabilities	998
Public Assistance	70,330
Children's Services	1,777
Federal Grants	(5,197)
Nonmajor Governmental Funds	<u>70,305</u>
Total	<u>\$ 593,057</u>

**NOTE 10 - TAX ABATEMENT DISCLOSURE**

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

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

***Enterprise Zone Tax Exemptions***

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

---

**NOTE 10 - TAX ABATEMENT DISCLOSURE – (Continued)**

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

<u>Overlapping District</u>	<u>Amount</u>
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$ 57,081
City of Shelby	28,300
Village of Bellville	5,887
Village of Lexington	23,649
Washington Township	6,266
<i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	35,235
City of Shelby	86,291
Village of Lexington	34,440
Total	<u>\$ 277,149</u>

THIS SPACE INTENTIONALLY LEFT BLANK

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 11 - FUND BALANCES**

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

Fund balance	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>								
Inventory	\$ 211,285	\$ 3,438	\$ 70,825	\$ 6,294	\$ 13,296	\$ -	\$ 442,728	\$ 747,866
Prepays	301,766	-	9,794	1,863	-	-	-	313,423
Loans	91,584	-	-	-	-	-	-	91,584
Developmental disability gifts	-	-	-	-	-	-	54,278	54,278
Interfund receivable	485,000	-	-	-	-	-	-	485,000
Unclaimed funds	1,172,036	-	-	-	-	-	-	1,172,036
<b>Total nonspendable</b>	<u>2,261,671</u>	<u>3,438</u>	<u>80,619</u>	<u>8,157</u>	<u>13,296</u>	<u>-</u>	<u>497,006</u>	<u>2,864,187</u>
<b>Restricted:</b>								
Mental health board	-	7,004,716	-	-	-	-	-	7,004,716
Developmental disabilities board	-	-	27,661,831	-	-	-	-	27,661,831
Public assistance	-	-	-	494,563	-	-	-	494,563
Children's services	-	-	-	-	8,758,567	-	-	8,758,567
Debt service	-	-	-	-	-	-	5,682,618	5,682,618
Street repair and maintenance	-	-	-	-	-	-	3,419,244	3,419,244
Court operations	-	-	-	-	-	-	2,700,684	2,700,684
Public safety operations	-	-	-	-	-	-	1,859,761	1,859,761
Dayspring county home	-	-	-	-	-	-	2,054,106	2,054,106
Child support enforcement	-	-	-	-	-	-	789,769	789,769
Real estate collections	-	-	-	-	-	-	967,525	967,525
Voting equipment	-	-	-	-	-	-	134,393	134,393
Other operations	33,311	-	-	-	-	141,623	1,692,447	1,867,381
Capital improvements	-	-	-	-	-	-	2,814,869	2,814,869
<b>Total restricted</b>	<u>33,311</u>	<u>7,004,716</u>	<u>27,661,831</u>	<u>494,563</u>	<u>8,758,567</u>	<u>141,623</u>	<u>22,115,416</u>	<u>66,210,027</u>
<b>Committed:</b>								
Sheriff operations	-	-	-	-	-	-	99,258	99,258
Parks and recreation	-	-	-	-	-	-	126,768	126,768
Other operations	-	-	-	-	-	-	13,203	13,203
<b>Total committed</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,229</u>	<u>239,229</u>
<b>Assigned:</b>								
General operations	4,956,651	-	-	-	-	-	-	4,956,651
Capital improvements	-	-	-	-	-	-	1,484,616	1,484,616
<b>Total assigned</b>	<u>4,956,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,484,616</u>	<u>6,441,267</u>
<b>Unassigned (deficit)</b>	<u>26,130,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,156)</u>	<u>26,014,541</u>
<b>Total fund balances</b>	<u>\$ 33,382,330</u>	<u>\$ 7,008,154</u>	<u>\$ 27,742,450</u>	<u>\$ 502,720</u>	<u>\$ 8,771,863</u>	<u>\$ 141,623</u>	<u>\$ 24,220,111</u>	<u>\$ 101,769,251</u>

## RICHLAND COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

---

#### **NOTE 11 - FUND BALANCES - (Continued)**

In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the general fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2023, is \$5,461,489.

#### **NOTE 12 - DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury.

Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)**

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

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)**

**Investments**

Investments are reported at fair value. As of December 31, 2023, the County had the following investments:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Standard &amp; Poor's Rating</u>	<u>Percent of Total Investments</u>
<i>Net Asset Value Per Share:</i>				
STAR Ohio	\$ 24,165,519	51.3 Days	AAAm	N/A
<i>Fair Value - Level One Inputs:</i>				
U.S Treasury Note	35,437,344	Less than five years	AA+	26.13
U.S Treasury Bonds	2,245,817	Less than five years	AA+	1.66
Money Market Mutual Funds	<u>219,217</u>	Less than one year	AAAm	0.16
Total Fair Value - Level One Inputs	<u>37,902,378</u>			
<i>Fair Value - Level Two Inputs:</i>				
Commercial Paper	8,177,388	Less than five years	A-1	6.03
AGM	2,541,456	Less than five years	N/A	1.87
PEFCO	1,443,590	Less than five years	AA+	1.06
Federal Farm Credit Bank Bonds	21,054,086	Less than five years	AA+	15.53
Federal National Mortgage Association Notes	9,002,270	Less than five years	AA+	6.64
Federal Home Loan Mortgage Corporation Notes	7,644,399	Less than five years	AA+	5.64
Federal Home Loan Bank Bonds	18,133,134	Less than five years	AA+	13.37
Local Government Bonds	2,354,345	Less than five years	AA	1.74
Negotiable CDs	2,658,578	Less than five years	N/A	1.96
Foreign Bonds	<u>523,939</u>	Less than five years	AA-	0.39
Total Fair Value - Level Two Inputs	<u>73,533,185</u>			
Total Investments	<u>\$ 135,601,082</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, 2023. The U.S. Treasury Notes, U.S. Treasury Bonds, and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).



**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 12 - DEPOSITS AND INVESTMENTS - (Continued)**

**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, Mutual Fund and Commercial Paper are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

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

Investment	Currency	Maturity	Fair Value (In US dollars)
State of Israel Notes	Israeli New Sheqel	10/1/2024	193,626
State of Israel Notes	Israeli New Sheqel	10/1/2025	330,313

**NOTE 13 - COMPENSATED ABSENCES**

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

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

**Net Pension Liability/Asset and Net OPEB Liability/Asset**

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

RICHLAND COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

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

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

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

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

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

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> 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>Traditional Plan 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>Traditional Plan 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>Traditional Plan 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>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<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 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<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>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan 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>Traditional Plan 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>Traditional Plan 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.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local	Public Safety	Law Enforcement
<b>2023 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2023 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

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

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$6,398,289 for 2023. Of this amount, \$1,017,390 is reported as intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](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 Aug. 1, 2015, the calculation is 2.20% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all of their member contributions and 11.09% of the 14.00% employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS Ohio. The remaining 2.91% of the 14.00% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12.00% of the 14.00% percent member rate is deposited into the member's DC account and the remaining 2.00% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14.00% was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$4,325 for 2023. Of this amount, \$202 is reported as intergovernmental payable.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2022, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

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

	OPERS - Traditional	OPERS - Combined	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.28047292%	0.20651085%	0.00080030%	
Proportion of the net pension liability/asset current measurement date	<u>0.27257560%</u>	<u>0.21965800%</u>	<u>0.00067823%</u>	
Change in proportionate share	<u>-0.00789732%</u>	<u>0.01314715%</u>	<u>-0.00012207%</u>	
Proportionate share of the net pension liability	\$ 80,390,807	\$ -	\$ 146,056	\$ 80,536,863
Proportionate share of the net pension asset	-	(468,972)	-	(468,972)
Pension expense	10,803,291	60,128	(70,404)	10,793,015

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred outflows of resources</b>				
Differences between expected and actual experience	\$ 2,670,245	\$ 28,833	\$ 5,325	\$ 2,704,403
Net difference between projected and actual earnings on pension plan investments	22,913,906	170,913	-	23,084,819
Changes of assumptions	849,272	31,047	12,029	892,348
Contributions subsequent to the measurement date	6,284,414	113,875	2,163	6,400,452
Total deferred outflows of resources	<u>\$ 32,717,837</u>	<u>\$ 344,668</u>	<u>\$ 19,517</u>	<u>\$ 33,082,022</u>
	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred inflows of resources</b>				
Differences between expected and actual experience	\$ -	\$ 67,008	\$ 324	\$ 67,332
Net difference between projected and actual earnings on pension plan investments	-	-	436	436
Changes of assumptions	-	-	9,054	9,054
Changes in employer's proportionate percentage/difference between employer contributions	810,553	-	227,901	1,038,454
Total deferred inflows of resources	<u>\$ 810,553</u>	<u>\$ 67,008</u>	<u>\$ 237,715</u>	<u>\$ 1,115,276</u>

\$6,400,452 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2024.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2024	\$ 2,485,831	\$ 6,934	\$ (146,677)	\$ 2,346,088
2025	5,167,531	31,445	(77,860)	5,121,116
2026	6,744,678	43,627	9,734	6,798,039
2027	11,224,830	73,586	(5,558)	11,292,858
2028	-	(204)	-	(204)
Thereafter	-	8,397	-	8,397
Total	<u>\$ 25,622,870</u>	<u>\$ 163,785</u>	<u>\$ (220,361)</u>	<u>\$ 25,566,294</u>

**Actuarial Assumptions - OPERS**

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

Projections of 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, 2022, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2022, compared to the December 31, 2021 actuarial valuation, are presented below.

Wage inflation

Current measurement date	2.75%
Prior measurement date	2.75%

Future salary increases, including inflation

Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation

COLA or ad hoc COLA

Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple

Investment rate of return

Current measurement date	6.90%
Prior measurement date	6.90%

Actuarial cost method

Individual entry age



**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

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

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed income	22.00 %	2.62 %
Domestic equities	22.00	4.60
Real estate	13.00	3.27
Private equity	15.00	7.53
International equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u>100.00 %</u>	

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2022 was 6.90%. 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 120,422,746	\$ 80,390,807	\$ 47,091,417
Combined Plan	(244,744)	(468,972)	(646,680)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023 actuarial valuation compared with June 30, 2022 are presented below:

	June 30, 2023	June 30, 2022
Inflation	2.50%	2.50%
Projected salary increases	Varies by service from 2.50% to 8.50%	8.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2023, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

The actuarial assumptions used in the June 30, 2023, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016. An actuarial study is done on a quinquennial basis.

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

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

\* Final target weights reflected at October 1, 2022.

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

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 224,602	\$ 146,056	\$ 79,628

**NOTE 15 - DEFINED BENEFIT OPEB PLANS**

*Net OPEB Liability/Asset*

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

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

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Medicare Retirees** Medicare-eligible with a minimum of 20 years of qualifying service credit

**Non-Medicare Retirees** Non-Medicare retirees qualify based on the following age-and-service criteria:

**Group A** 30 years of qualifying service credit at any age;

**Group B** 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

**Group C** 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2023 was 4.00%; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$18,979 for 2023. Of this amount, \$3,018 is reported as intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements elimination date was postponed indefinitely. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14.00% of covered payroll. For 2023, STRS did not allocate any employer contributions to post-employment health care.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability/asset prior measurement date	0.27751120%	0.00080030%	
Proportion of the net OPEB liability current measurement date	<u>0.26529815%</u>	<u>0.00067823%</u>	
Change in proportionate share	<u>-0.01221305%</u>	<u>-0.00012207%</u>	
Proportionate share of the net OPEB liability	\$ 1,670,093	\$ -	\$ 1,670,093
Proportionate share of the net OPEB asset	-	(13,191)	(13,191)
OPEB expense	(3,320,424)	566	(3,319,858)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ -	\$ 21	\$ 21
Net difference between projected and actual earnings on OPEB plan investments	3,316,864	25	3,316,889
Changes of assumptions	1,631,218	1,945	1,633,163
Changes in employer's proportionate percentage/ difference between employer contributions	-	4,624	4,624
Contributions subsequent to the measurement date	18,979	-	18,979
Total deferred outflows of resources	<u>\$ 4,967,061</u>	<u>\$ 6,615</u>	<u>\$ 4,973,676</u>

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 416,588	\$ 2,013	\$ 418,601
Changes of assumptions	134,222	8,704	142,926
Changes in employer's proportionate percentage/difference between employer contributions	121,840	1,808	123,648
Total deferred inflows of resources	<u>\$ 672,650</u>	<u>\$ 12,525</u>	<u>\$ 685,175</u>

\$18,979 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2024.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2024	\$ 445,933	\$ (2,620)	\$ 443,313
2025	1,192,876	(341)	1,192,535
2026	1,034,306	(1,016)	1,033,290
2027	1,602,317	(853)	1,601,464
2028	-	(681)	(681)
Thereafter	-	(399)	(399)
Total	<u>\$ 4,275,432</u>	<u>\$ (5,910)</u>	<u>\$ 4,269,522</u>

***Actuarial Assumptions - OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022.



**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	2.75 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	5.22%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	4.05%
Prior Measurement date	1.84%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2036
Prior Measurement date	5.50% initial, 3.50% ultimate in 2034
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00 %	2.56 %
Domestic equities	26.00	4.60
Real Estate Investment Trusts (REITs)	7.00	4.70
International equities	25.00	5.51
Risk parity	2.00	4.37
Other investments	6.00	1.84
<b>Total</b>	<b>100.00 %</b>	

**Discount Rate** - A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22%) or one-percentage-point higher (6.22%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ 5,684,237	\$ 1,670,093	\$ (1,642,231)

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 1,565,416	\$ 1,670,093	\$ 1,787,912

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation, compared with June 30, 2022, are presented below:

	June 30, 2023		June 30, 2022	
Inflation	2.50%		2.50%	
Projected salary increases	Varies by service from 2.50% to 8.50%		8.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	4.14%	7.50%	3.94%
Medicare	-10.94%	4.14%	-68.78%	3.94%
Prescription Drug				
Pre-Medicare	-11.95%	4.14%	9.00%	3.94%
Medicare	1.33%	4.14%	-5.47%	3.94%

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

For the actuarial valuation as of June 30, 2023, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

The actuarial assumptions used in the June 30, 2023, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016. An actuarial experience study is done on a quinquennial basis.

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

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

\* Final target weights reflected at October 1, 2022.

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

**Discount Rate** - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

*Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate* - The following table represents the net OPEB asset as of June 30, 2023, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 11,164	\$ 13,191	\$ 14,955

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 15,037	\$ 13,191	\$ 10,966

**NOTE 16 - INTERFUND TRANSACTIONS**

Interfund receivables/payables balances at December 31, 2023, consist of the following individual fund receivables and payables:

	General	Mental Health Board	Children's Services	Other Governmental Funds	Total Interfund Payable
Mental Health Board	\$ -	\$ -	\$ -	\$ 14,647	\$ 14,647
Public Assistance	-	-	40,201	-	40,201
Other Governmental Funds	726,439	4,240	-	41,346	772,025
Total Interfund Receivable	\$ 726,439	\$ 4,240	\$ 40,201	\$ 55,993	\$ 826,873

The Public Assistance fund owed a total of \$40,201 to Children's Services for services provided for various programs. The Mental Health Board fund owed \$14,647 to the other governmental funds to account for services provided by the Community Alternative Jail. All interfund balances will be repaid within one year.

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 16 - INTERFUND TRANSACTIONS - (Continued)**

As of December 31, 2023, the bonds had a balance of \$640,000, 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, 2023, are as follows:

Year Ending December 31,	Principal	Interest
2024	\$ 155,000	\$ 17,920
2025	160,000	13,580
2026	160,000	9,100
2027	<u>165,000</u>	<u>4,620</u>
Total	<u>\$ 640,000</u>	<u>\$ 45,220</u>

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfer To:	Transfer From:			Total
	General Fund	Developmental Disabilities Board	Other Governmental Funds	
Federal Grants	\$ 119,243	\$ -	\$ -	\$ 119,243
Other Governmental Funds	<u>1,085,146</u>	<u>500,000</u>	<u>30,000</u>	<u>1,615,146</u>
Total	<u>\$ 1,204,389</u>	<u>\$ 500,000</u>	<u>\$ 30,000</u>	<u>\$ 1,734,389</u>

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 17 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>1/1/23</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/23</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 2,806,060	\$ 1,521	\$ -	\$ 2,807,581
Total capital assets, not being depreciated/amortized	<u>2,806,060</u>	<u>1,521</u>	<u>-</u>	<u>2,807,581</u>
<i>Capital assets, being depreciated/amortized:</i>				
Land improvements	767,478	48,481	-	815,959
Buildings	67,552,797	315,547	-	67,868,344
Machinery and equipment	26,986,160	655,075	(338,629)	27,302,606
Infrastructure	137,872,018	4,891,361	(1,265,333)	141,498,046
Intangible right to use:				
Leased buildings	<u>1,680,914</u>	<u>-</u>	<u>-</u>	<u>1,680,914</u>
Total capital assets, being depreciated/amortized	<u>234,859,367</u>	<u>5,910,464</u>	<u>(1,603,962)</u>	<u>239,165,869</u>
<i>Less: accumulated depreciation/amortization:</i>				
Land improvements	(389,683)	(33,380)	-	(423,063)
Buildings	(38,109,775)	(1,460,905)	-	(39,570,680)
Machinery and equipment	(23,233,008)	(1,136,387)	325,714	(24,043,681)
Infrastructure	(76,721,760)	(3,606,473)	1,221,177	(79,107,056)
Intangible right to use:				
Leased buildings	<u>(1,423,300)</u>	<u>(37,354)</u>	<u>-</u>	<u>(1,460,654)</u>
Total accumulated depreciation/amortization	<u>(139,877,526)</u>	<u>(6,274,499)</u>	<u>1,546,891</u>	<u>(144,605,134)</u>
Total capital assets, being depreciated/amortized net	<u>94,981,841</u>	<u>(364,035)</u>	<u>(57,071)</u>	<u>94,560,735</u>
Governmental activities capital assets, net	<u>\$ 97,787,901</u>	<u>\$ (362,514)</u>	<u>\$ (57,071)</u>	<u>\$ 97,368,316</u>

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

**Governmental activities:**

General government:

Legislative and executive	\$ 503,097
Judicial	84,202
Public safety	957,496
Public works	3,764,028
Health	593,278
Human services	349,207
Conservation and recreation	<u>23,191</u>

Total depreciation/amortization expense - governmental activities \$ 6,274,499

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 17 - CAPITAL ASSETS – (Continued)**

<b><u>Business-type activities:</u></b>	<u>Balance</u> <u>1/1/23</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/23</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 91,328	\$ -	\$ -	\$ 91,328
Total capital assets, not being depreciated	<u>91,328</u>	<u>-</u>	<u>-</u>	<u>91,328</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,539,587	-	-	6,539,587
Machinery and equipment	858,104	-	-	858,104
Infrastructure	<u>44,245,130</u>	<u>-</u>	<u>-</u>	<u>44,245,130</u>
Total capital assets, being depreciated	<u>51,642,821</u>	<u>-</u>	<u>-</u>	<u>51,642,821</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(5,192,976)	(145,324)	-	(5,338,300)
Machinery and equipment	(753,250)	(21,195)	-	(774,445)
Infrastructure	<u>(32,797,611)</u>	<u>(1,160,466)</u>	<u>-</u>	<u>(33,958,077)</u>
Total accumulated depreciation	<u>(38,743,837)</u>	<u>(1,326,985)</u>	<u>-</u>	<u>(40,070,822)</u>
Total capital assets, being depreciated net	<u>12,898,984</u>	<u>(1,326,985)</u>	<u>-</u>	<u>11,571,999</u>
Business-type activities capital assets, net	<u>\$ 12,990,312</u>	<u>\$ (1,326,985)</u>	<u>\$ -</u>	<u>\$ 11,663,327</u>

THIS SPACE INTENTIONALLY LEFT BLANK



**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT**

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT - (Continued)**

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

<b>Governmental Activities:</b>	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due Within One Year
<u>General Obligation Bonds:</u>					
Various Purposes Improvement and Refunding 2016					
Serial bonds	\$ 985,000	\$ -	\$ (95,000)	\$ 890,000	\$ 95,000
Term bonds	235,000	-	-	235,000	-
Unamortized Premium	6,918	-	(1,026)	5,892	-
Various Purposes Improvement and Refunding 2019					
Serial bonds	4,030,000	-	(300,000)	3,730,000	315,000
Unamortized Premium	468,200	-	(38,806)	429,394	-
Various Purposes Improvement and Refunding 2020					
Serial bonds	5,985,000	-	(965,000)	5,020,000	980,000
Term bonds	5,830,000	-	-	5,830,000	-
Total general obligation bonds	<u>17,540,118</u>	<u>-</u>	<u>(1,399,832)</u>	<u>16,140,286</u>	<u>1,390,000</u>
<u>OPWC Loans from Direct Borrowings:</u>					
OPWC Possum Run Road Engineering Loan	32,455	-	(32,455)	-	-
OPWC Amoy-Ganges and Franklin Church Road Loan	106,931	-	(10,693)	96,238	10,693
OPWC Bridge Replacement Loan - 2013	143,750	-	(11,500)	132,250	11,500
OPWC Hulit Road and Bridge Improvement	126,838	-	(7,461)	119,377	7,461
Total OPWC Loans from Direct Borrowings	<u>409,974</u>	<u>-</u>	<u>(62,109)</u>	<u>347,865</u>	<u>29,654</u>
<u>Other General Long-Term Obligations:</u>					
Lease payable	1,648,866	-	(2,103)	1,646,763	2,330
Compensated absences	5,153,480	2,038,080	(2,009,159)	5,182,401	1,866,078
Total other long-term obligations	<u>6,802,346</u>	<u>2,038,080</u>	<u>(2,011,262)</u>	<u>6,829,164</u>	<u>1,868,408</u>
Net Pension Liability:					
STRS	177,907	-	(31,851)	146,056	-
OPERS	24,329,550	56,061,257	-	80,390,807	-
Total Net Pension Liability	<u>24,507,457</u>	<u>56,061,257</u>	<u>(31,851)</u>	<u>80,536,863</u>	<u>-</u>
Net OPEB Liability	<u>-</u>	<u>1,670,093</u>	<u>-</u>	<u>1,670,093</u>	<u>-</u>
Total governmental activities	<u>\$ 49,259,895</u>	<u>\$ 59,769,430</u>	<u>\$ (3,505,054)</u>	<u>\$ 105,524,271</u>	<u>\$ 3,288,062</u>

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT - (Continued)**

<b>Business-type activities:</b>	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Various Purpose Refunding 2016					
Serial bonds	\$ 395,000	\$ -	\$ (55,000)	\$ 340,000	\$ 50,000
Term bonds	1,425,000	-	-	1,425,000	-
Unamortized Premium	3,543	-	(136)	3,407	-
Various Purpose Refunding 2020					
Serial bonds	665,000	-	(105,000)	560,000	110,000
Term bonds	1,150,000	-	-	1,150,000	-
Total general obligation bonds	<u>3,638,543</u>	<u>-</u>	<u>(160,136)</u>	<u>3,478,407</u>	<u>160,000</u>
<u>OPWC Loans - Direct Borrowing</u>					
Sewer Improvement Loan	147,324	-	(9,833)	137,491	9,833
Harprest Heights Sewer Loan	65,483	-	(6,893)	58,590	6,893
Country Meadows Sewer Loan	82,022	-	(7,812)	74,210	7,812
Total OPWC loans from direct borrowing	<u>294,829</u>	<u>-</u>	<u>(24,538)</u>	<u>270,291</u>	<u>24,538</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	42,721	4,311	-	47,032	21,558
Asset Retirement Obligation	3,210,917	-	-	3,210,917	-
Total other long-term obligations	<u>3,253,638</u>	<u>4,311</u>	<u>-</u>	<u>3,257,949</u>	<u>21,558</u>
Total business-type activities	<u>\$ 7,187,010</u>	<u>\$ 4,311</u>	<u>\$ (184,674)</u>	<u>\$ 7,006,647</u>	<u>\$ 206,096</u>

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

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, 2023, \$1,200,000 of the defeased debt remained outstanding.

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT - (Continued)**

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

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

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

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

The bonds were sold at a premium of \$584,618. A portion of the proceeds of \$5,581,970 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,565,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2023, \$4,715,000 of the defeased debt remained outstanding.

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT - (Continued)**

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

Net proceeds of \$14,803,635 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,585,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. As of December 31, 2023, \$6,520,000 of the defeased debt remained outstanding.

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

The 2020 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2030, 2032, 2035, 2040 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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

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

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

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 18 - LONG-TERM DEBT - (Continued)**

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$347,865 and \$270,291 respectively. These loans contain provisions that in the event of default (OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, and County Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$270,291. Principal paid for the current year and total net revenues were \$24,538 and \$877,365 respectively.

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

THIS SPACE INTENTIONALLY LEFT BLANK

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 18 - LONG-TERM DEBT - (Continued)**

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

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

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

Governmental Activities					<i>From Direct Borrowings</i>
Year	General Obligation				OPWC Loans
	Serial Bonds		Term Bonds		Principal
	Principal	Interest	Principal	Interest	
2024	\$ 1,390,000	\$ 439,171	\$ -	\$ -	\$ 29,654
2025	1,415,000	416,348	-	-	29,654
2026	1,440,000	389,732	-	-	29,654
2027	1,465,000	360,367	-	-	29,654
2028	1,400,000	327,467	5,000	23,150	29,654
2029 - 2033	1,715,000	269,758	3,105,000	679,990	137,579
2034 - 2038	815,000	350,650	2,495,000	309,991	54,555
2039 - 2040	-	66,200	460,000	22,170	7,461
Total	<u>\$ 9,640,000</u>	<u>\$ 2,619,693</u>	<u>\$ 6,065,000</u>	<u>\$ 1,035,301</u>	<u>\$ 347,865</u>

Business-Type Activities					<i>From Direct Borrowings</i>
Year	General Obligation				OPWC Loan
	Serial Bonds		Term Bonds		Principal
	Principal	Interest	Principal	Interest	
2024	\$ 160,000	\$ 105,737	\$ -	\$ -	\$ 24,538
2025	165,000	103,229	-	-	24,538
2026	170,000	100,094	-	-	24,538
2027	165,000	96,570	-	-	24,538
2028	115,000	33,091	55,000	59,925	24,538
2029 - 2033	125,000	111,150	800,000	286,993	108,440
2034 - 2038	-	-	925,000	247,359	39,161
2039 - 2043	-	-	465,000	123,200	-
2044 - 2046	-	-	330,000	26,800	-
Total	<u>\$ 900,000</u>	<u>\$ 549,871</u>	<u>\$ 2,575,000</u>	<u>\$ 744,277</u>	<u>\$ 270,291</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2023, are an overall debt margin of \$85,819,714 and an unvoted debt margin of \$38,337,456.

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 19 - LEASE PAYABLE**

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

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

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

Fiscal Year	Principal	Interest	Total
2024	\$ 2,330	\$ 172,670	\$ 175,000
2025	2,581	172,419	175,000
2026	2,858	172,142	175,000
2027	3,166	171,834	175,000
2028	3,507	85,791	89,298
2029 - 2033	24,078	850,922	875,000
2034 - 2038	40,143	834,857	875,000
2039 - 2043	66,927	808,073	875,000
2044 - 2048	111,583	763,417	875,000
2049 - 2053	186,034	688,966	875,000
2054 - 2058	310,162	564,838	875,000
2059 - 2063	517,111	357,889	875,000
2064 - 2066	376,283	61,217	437,500
Total	<u>\$ 1,646,763</u>	<u>\$ 5,705,035</u>	<u>\$ 7,351,798</u>

**NOTE 20 – ASSET RETIREMENT OBLIGATION**

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

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County wastewater engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$3,452,917 associated with the County waste water treatment facilities was estimated by the County wastewater engineer. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. The remaining useful life of these facilities range from 6 to 34 years.



**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 21 - INSURANCE POOLS**

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

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2023 was \$413,311. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

***County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)***

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

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

**NOTE 22 - JOINT VENTURE**

***County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$35,000 to the Commission during 2023. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

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

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The board exercises total control cover the operation of the authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Authority during 2023.

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

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2023.

***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 2023.

***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 \$3,801,277 to NEON during 2023.

**RICHLAND COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 24 - RELATED ORGANIZATIONS**

***Richland County Transit Board***

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

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

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

***Richland County Land Reutilization Corporation***

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

**NOTE 25 - CONTINGENT LIABILITIES**

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

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

**RICHLAND COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 26 - CONDUIT DEBT OBLIGATIONS**

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. The County has made no commitments, either voluntary or involuntary, beyond maintenance of the tax-exempt status of the conduit debt obligations, to support debt service in the event the third party is, or will be, unable to do so. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2023, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$18,530,000.

**NOTE 27 - DONOR-RESTRICTED ENDOWMENTS**

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2023, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

**NOTE 28 - LEASE RECEIVABLE**

The County is reporting leases receivable of \$164,093 in the general fund. For fiscal year 2023, the County recognized lease revenue of \$104,200, which is reported in rental income, and interest revenue of \$8,211.

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

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

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

Fiscal Year	Principal	Interest	Total
2024	\$ 105,947	\$ 4,836	\$ 110,783
2025	58,146	830	58,976
Total	<u>\$ 164,093</u>	<u>\$ 5,666</u>	<u>\$ 169,759</u>

REQUIRED SUPPLEMENTARY INFORMATION

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.272576%	0.280473%	0.286301%	0.284708%
County's proportionate share of the net pension liability	\$ 80,390,807	\$ 24,329,550	\$ 42,394,875	\$ 56,274,476
County's covered payroll	\$ 44,730,271	\$ 39,857,117	\$ 39,523,013	\$ 39,706,223
County's proportionate share of the net pension liability as a percentage of its covered payroll	179.72%	61.04%	107.27%	141.73%
Plan fiduciary net position as a percentage of the total pension liability	75.74%	92.62%	86.88%	82.17%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.219658%	0.206511%	0.212334%	0.243403%
County's proportionate share of the net pension asset	\$ 468,972	\$ 811,238	\$ 612,931	\$ 507,555
County's covered payroll	\$ 925,600	\$ 941,471	\$ 935,750	\$ 1,091,600
County's proportionate share of the net pension asset as a percentage of its covered payroll	50.67%	86.17%	65.50%	46.50%
Plan fiduciary net position as a percentage of the total pension asset	137.14%	169.88%	157.67%	145.28%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2019	2018	2017	2016	2015	2014
0.294706%	0.304914%	0.318521%	0.327616%	0.342217%	0.342217%
\$ 80,714,091	\$ 47,835,023	\$ 72,330,605	\$ 56,747,252	\$ 41,275,171	\$ 40,342,903
\$ 39,512,831	\$ 37,969,660	\$ 39,466,244	\$ 40,061,725	\$ 45,904,305	\$ 45,752,777
204.27%	125.98%	183.27%	141.65%	89.92%	88.18%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
0.279726%	0.288474%	n/a	n/a	n/a	n/a
\$ 312,797	\$ 392,709	n/a	n/a	n/a	n/a
\$ 1,209,371	\$ 1,166,069	n/a	n/a	n/a	n/a
25.86%	33.68%	n/a	n/a	n/a	n/a
126.64%	137.28%	n/a	n/a	n/a	n/a

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net pension liability	0.00067823%	0.00080030%	0.00150338%	0.00266081%
County's proportionate share of the net pension liability	\$ 146,056	\$ 177,907	\$ 192,220	\$ 643,821
County's covered payroll	\$ 105,071	\$ 133,572	\$ 185,508	\$ 321,118
County's proportionate share of the net pension liability as a percentage of its covered payroll	139.01%	133.19%	103.62%	200.49%
Plan fiduciary net position as a percentage of the total pension liability	80.02%	78.88%	87.21%	75.50%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
0.00441905%	0.00256632%	0.00259851%	0.00305504%	0.00449607%	0.00291470%
\$ 977,247	\$ 564,277	\$ 617,282	\$ 1,022,615	\$ 1,242,583	\$ 708,955
\$ 518,814	\$ 291,750	\$ 285,671	\$ 321,450	\$ 208,521	\$ 320,708
188.36%	193.41%	216.08%	318.13%	595.90%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,284,414	\$ 6,262,238	\$ 5,697,458	\$ 5,664,904
Contributions in relation to the contractually required contribution	<u>(6,284,414)</u>	<u>(6,262,238)</u>	<u>(5,697,458)</u>	<u>(5,664,904)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 44,888,671	\$ 44,730,271	\$ 39,857,117	\$ 39,523,013
Contributions as a percentage of covered payroll	14.00%	14.00%	14.29%	14.33%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 113,875	\$ 129,584	\$ 131,806	\$ 131,005
Contributions in relation to the contractually required contribution	<u>(113,875)</u>	<u>(129,584)</u>	<u>(131,806)</u>	<u>(131,005)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 948,958	\$ 925,600	\$ 941,471	\$ 935,750
Contributions as a percentage of covered payroll	12.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 5,669,269	\$ 5,633,034	\$ 5,032,115	\$ 4,831,138	\$ 4,898,727	\$ 5,599,773
<u>(5,669,269)</u>	<u>(5,633,034)</u>	<u>(5,032,115)</u>	<u>(4,831,138)</u>	<u>(4,898,727)</u>	<u>(5,599,773)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 39,706,223	\$ 39,512,831	\$ 37,969,660	\$ 39,466,244	\$ 40,061,725	\$ 45,904,305
14.28%	14.26%	13.25%	12.24%	12.23%	12.20%
\$ 152,824	\$ 169,312	\$ 151,589	\$ 140,315	\$ 138,458	\$ 148,251
<u>(152,824)</u>	<u>(169,312)</u>	<u>(151,589)</u>	<u>(140,315)</u>	<u>(138,458)</u>	<u>(148,251)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,091,600	\$ 1,209,371	\$ 1,166,069	\$ 1,169,292	\$ 1,153,817	\$ 1,235,425
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 4,325	\$ 14,710	\$ 18,700	\$ 25,940
Contributions in relation to the contractually required contribution	<u>(4,325)</u>	<u>(14,710)</u>	<u>(18,700)</u>	<u>(25,940)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 30,893	\$ 105,071	\$ 133,572	\$ 185,286
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 76,091	\$ 63,501	\$ 34,344	\$ 62,739	\$ 26,268	\$ 51,035
(76,091)	(63,501)	(34,344)	(62,739)	(26,268)	(51,035)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 543,507	\$ 453,579	\$ 245,243	\$ 448,136	\$ 187,629	\$ 373,912
14.00%	14.00%	14.00%	14.00%	14.00%	13.65%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net OPEB liability/asset	0.265298%	0.277511%	0.278341%	0.277123%
County's proportionate share of the net OPEB liability/(asset)	\$ 1,670,093	\$ (8,519,751)	\$ (4,839,564)	\$ 39,531,135
County's covered payroll	\$ 45,655,871	\$ 41,699,863	\$ 41,301,213	\$ 41,446,152
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	-3.66%	20.43%	11.72%	95.38%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	94.79%	128.23%	115.57%	47.80%

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	<b>2019</b>	<b>2018</b>	<b>2017</b>
	0.287567%	0.321610%	0.31296560%
\$	38,745,189	\$ 32,479,763	\$ 31,610,588
\$	41,538,873	\$ 40,049,729	\$ 41,560,736
	93.27%	81.10%	76.06%
	46.33%	54.14%	54.04%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's proportion of the net OPEB liability/asset	0.00067823%	0.00080030%	0.00150338%	0.00266081%
County's proportionate share of the net OPEB liability (asset)	\$ (13,191)	\$ (20,722)	\$ (31,698)	\$ (46,764)
County's covered payroll	\$ 105,071	\$ 133,572	\$ 185,508	\$ 321,118
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	12.55%	15.51%	17.09%	14.56%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	168.52%	230.73%	188.21%	182.10%

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



<b>2019</b>	<b>2018</b>	<b>2017</b>
0.00441905%	0.00256632%	0.00259851%
\$ (73,191)	\$ (41,239)	\$ 101,385
\$ 518,814	\$ 291,750	\$ 285,671
14.11%	14.14%	35.49%
174.70%	176.00%	47.11%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST EIGHT YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 18,979	\$ -	\$ 36,051	\$ 33,698
Contributions in relation to the contractually required contribution	<u>(18,979)</u>	<u>-</u>	<u>(36,051)</u>	<u>(33,698)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 45,837,629	\$ 45,655,871	\$ 41,699,863	\$ 41,301,213
Contributions as a percentage of covered payroll	0.04%	0.00%	0.09%	0.08%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 29,642	\$ 28,958	\$ 427,917	\$ 849,719
<u>(29,642)</u>	<u>(28,958)</u>	<u>(427,917)</u>	<u>(849,719)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 41,446,152	\$ 41,538,152	\$ 40,049,729	\$ 41,560,736
0.07%	0.07%	1.07%	2.04%

**RICHLAND COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 30,893	\$ 105,071	\$ 133,572	\$ 185,286
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,313
-	-	-	-	-	(1,313)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 543,507	\$ 453,579	\$ 245,243	\$ 448,136	\$ 187,629	\$ 373,912
0.00%	0.00%	0.00%	0.00%	0.00%	0.35%

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

---

PENSION

---

---

*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms :*

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

*Changes in assumptions :*

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- There were no changes in assumptions for 2023.

(Continued)

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

---

PENSION

---

---

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

*Changes in benefit terms :*

- There were no changes in benefit terms from the amounts reported for 2014-2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- There were no changes in assumptions for 2022.
- There were no changes in assumptions for 2023.

*Changes in assumptions :*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.
- There were no changes in assumptions for 2023.

(Continued)

RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

---

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

---

*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms :*

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.

*Changes in assumptions :*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.
- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.

(Continued)



RICHLAND COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

---

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

---

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

*Changes in benefit terms :*

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.
- For 2023, there were no change in assumptions.

*Changes in assumptions :*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare - 16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.
- For 2023, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) health care cost trend rates were changed to the following: medical pre-Medicare from 7.50% initial - 3.94% ultimate to 7.50% initial - 4.14% ultimate, Medicare -68.78% initial - 3.94% ultimate to -10.94% initial - 4.14% ultimate; prescription drug pre-Medicare from 9.00% initial - 3.94% ultimate to -11.95% initial - 4.14% ultimate, Medicare -5.47% initial - 3.94% ultimate to 1.33% initial - 4.14% ultimate.

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES

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

---

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

***Dog and Kennel Fund***

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

***Real Estate Assessment Fund***

To account for and report charges to the political subdivisions located within the County restricted for State mandated County-wide real estate reappraisals.

***Motor Vehicle License and Gas Tax Fund***

To account for and report revenue derived from motor vehicle license tax, gasoline taxes and interest revenue. Expenditures are restricted by State law to County road and bridge repair/improvement programs.

***Court Operations Fund***

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

***Sheriff Operations Fund***

To account for and report fees, fines and other charges restricted and committed for operation of various programs operated by the sheriff's department.

***Adult Probation Fund***

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

***Court Computers Fund***

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

***Dayspring Fund***

To account for and report real estate taxes levied and the collection of fees from residents' families restricted and committed for the operations of the County home.

***Child Support Enforcement Agency Fund***

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

***Prepayment of Interest Fund***

To account for and report restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes.

***Delinquent Real Estate Collection Fund***

To account for and report the revenues from the collection of five percent of all delinquent real estate taxes and assessments collected by the County treasurer. The monies are restricted for expenditures the County treasurer and prosecuting attorney incur during the collection process.

***Bike Trail Maintenance Fund***

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

(continued)

**Richland County, Ohio**

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

---

---

***State Fee Assessment Fund***

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

***Veteran's Cemetery Fund***

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

***Ditch Maintenance Fund***

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

***Emergency Management Fund***

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

***Voting Equipment Fund***

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

***Screening and Diversion Fund***

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

***State Grants Fund***

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

***Local Grants Fund***

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

***Ohio Opioid Fund***

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

***Park District Fund***

To account for and report real estate taxes levied that are restricted to support operation of the County's Park District.

**Fund Descriptions - Nonmajor Debt Service Funds**

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

***Special Assessment Debt Retirement Fund***

This fund accounts for and reports transfers and special assessments that are restricted for the payment of special assessment bonds with governmental commitment and related interest.

***General Obligation Debt Retirement Fund***

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

***Wedgewood Imperial Stormwater Assessment Fund***

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

(continued)

**Richland County, Ohio**

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

---

---

**Fund Descriptions - Nonmajor Capital Projects Funds**

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

***Road and Bridge Fund***

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

***Courthouse Renovation Fund***

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

***Special Projects Fund***

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

***Newhope Capital Projects Fund***

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

***Capital Equipment Purchases Fund***

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

***Issue II Fund***

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

***Geographic Information System Fund***

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

***Gorman Nature Capital Improvement Fund***

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

***Mental Health Housing Fund***

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

**Fund Descriptions - Nonmajor Permanent Fund**

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

***AG Cunning Trust Fund***

This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2023, therefore, budgetary information is not provided.

**Richland County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	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	\$ 13,916,312	\$ 6,324,111	\$ 4,112,566	\$ -	\$ 24,352,989
Cash in segregated accounts	151,171	-	-	-	151,171
Investments in segregated accounts	-	-	-	54,278	54,278
Receivables:					
Real and other taxes	3,788,734	-	-	-	3,788,734
Accounts	45,676	-	-	-	45,676
Special assessments	3,140	1,091,334	-	-	1,094,474
Interfund	55,993	-	-	-	55,993
Intergovernmental	5,284,835	-	959,104	-	6,243,939
Materials and supplies inventory	442,728	-	-	-	442,728
<i>Total assets</i>	<u>\$ 23,688,589</u>	<u>\$ 7,415,445</u>	<u>\$ 5,071,670</u>	<u>\$ 54,278</u>	<u>\$ 36,229,982</u>
<b>Liabilities</b>					
Accounts payable	\$ 819,549	\$ -	\$ 17,504	\$ -	\$ 837,053
Accrued wages and benefits payable	191,867	-	-	-	191,867
Due to other governments	352,600	-	14,827	-	367,427
Interfund payable	132,025	640,000	-	-	772,025
Accrued interest payable	-	1,493	-	-	1,493
<i>Total liabilities</i>	<u>1,496,041</u>	<u>641,493</u>	<u>32,331</u>	<u>-</u>	<u>2,169,865</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	2,989,834	-	-	-	2,989,834
Delinquent property tax revenue not available	798,900	-	-	-	798,900
Accrued interest not available	19,341	-	-	-	19,341
Special assessments revenue not available	3,140	1,091,334	-	-	1,094,474
Intergovernmental revenue not available	4,210,806	-	726,651	-	4,937,457
<i>Total deferred inflows of resources</i>	<u>8,022,021</u>	<u>1,091,334</u>	<u>726,651</u>	<u>-</u>	<u>9,840,006</u>
<b>Fund balances:</b>					
Nonspendable	442,728	-	-	54,278	497,006
Restricted	13,617,929	5,682,618	2,814,869	-	22,115,416
Committed	226,026	-	13,203	-	239,229
Assigned	-	-	1,484,616	-	1,484,616
Unassigned (deficit)	(116,156)	-	-	-	(116,156)
<i>Total fund balances</i>	<u>14,170,527</u>	<u>5,682,618</u>	<u>4,312,688</u>	<u>54,278</u>	<u>24,220,111</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 23,688,589</u>	<u>\$ 7,415,445</u>	<u>\$ 5,071,670</u>	<u>\$ 54,278</u>	<u>\$ 36,229,982</u>

**Richland County**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2023**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property taxes	\$ 1,649,740	\$ 1,663,197	\$ -	\$ -	\$ 3,312,937
Charges for services	5,014,535	461,000	16,815	-	5,492,350
Licenses and Permits	386,249	-	-	-	386,249
Fines and forfeitures	314,032	-	-	-	314,032
Intergovernmental	13,744,261	222,976	4,655,662	-	18,622,899
Special assessments	681	367	-	-	1,048
Investment income	97,376	-	-	6,661	104,037
Rental income	23,934	-	-	-	23,934
Contributions and donations	74,403	-	-	-	74,403
Other	763,849	-	12,355	-	776,204
<i>Total revenues</i>	<u>22,069,060</u>	<u>2,347,540</u>	<u>4,684,832</u>	<u>6,661</u>	<u>29,108,093</u>
<b>Expenditures</b>					
Current:					
General government:					
Legislative and executive	2,217,168	-	-	-	2,217,168
Judicial	5,858,144	-	-	-	5,858,144
Public safety	1,461,135	-	-	-	1,461,135
Public works	6,111,247	-	-	-	6,111,247
Health	895,480	-	-	252	895,732
Human services	4,272,757	-	-	-	4,272,757
Conservation and recreation	1,948	-	-	-	1,948
Capital outlay	-	-	5,004,286	-	5,004,286
Debt service:					
Principal retirement	-	1,360,000	62,109	-	1,422,109
Interest and fiscal charges	-	460,941	-	-	460,941
<i>Total expenditures</i>	<u>20,817,879</u>	<u>1,820,941</u>	<u>5,066,395</u>	<u>252</u>	<u>27,705,467</u>
<i>Excess of revenues over (under) expenditures</i>	<u>1,251,181</u>	<u>526,599</u>	<u>(381,563)</u>	<u>6,409</u>	<u>1,402,626</u>
<b>Other financing sources (uses)</b>					
Sale of capital assets	20,990	-	70,236	-	91,226
Transfers in	85,146	1,000,000	530,000	-	1,615,146
Transfers (out)	-	-	(30,000)	-	(30,000)
<i>Total other financing sources (uses)</i>	<u>106,136</u>	<u>1,000,000</u>	<u>570,236</u>	<u>-</u>	<u>1,676,372</u>
<i>Net change in fund balances</i>	1,357,317	1,526,599	188,673	6,409	3,078,998
<i>Fund balances at beginning of year</i>	<u>12,813,210</u>	<u>4,156,019</u>	<u>4,124,015</u>	<u>47,869</u>	<u>21,141,113</u>
<i>Fund balances at end of year</i>	<u>\$ 14,170,527</u>	<u>\$ 5,682,618</u>	<u>\$ 4,312,688</u>	<u>\$ 54,278</u>	<u>\$ 24,220,111</u>



**THIS PAGE IS INTENTIONALLY LEFT BLANK**

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2023**

	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Motor Vehicle License and Gas Tax</b>	<b>Court Operations</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 149,143	\$ 4,544	\$ 3,003,827	\$ 2,391,068
Cash in segregated accounts	-	-	-	24,177
Receivables:				
Real and other taxes	-	-	-	-
Accounts	744	-	-	18,189
Special assessments	-	-	-	-
Interfund loans	-	-	-	55,993
Intergovernmental	-	-	3,148,251	-
Materials and supplies inventory	1,723	-	420,123	-
<i>Total assets</i>	<u>\$ 151,610</u>	<u>\$ 4,544</u>	<u>\$ 6,572,201</u>	<u>\$ 2,489,427</u>
<b>Liabilities</b>				
Accounts payable	\$ 4,148	\$ 95,467	\$ 49,998	\$ 209,617
Accrued wages and benefits payable	7,242	13,965	59,066	23,990
Interfund payable	-	-	-	4,240
Due to other governments	5,454	11,268	115,000	45,098
<i>Total liabilities</i>	<u>16,844</u>	<u>120,700</u>	<u>224,064</u>	<u>282,945</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Accrued interest not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	2,508,770	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>2,508,770</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	1,723	-	420,123	-
Restricted	133,043	-	3,419,244	2,206,482
Committed	-	-	-	-
Unassigned (deficit)	-	(116,156)	-	-
<i>Total fund balances</i>	<u>134,766</u>	<u>(116,156)</u>	<u>3,839,367</u>	<u>2,206,482</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 151,610</u>	<u>\$ 4,544</u>	<u>\$ 6,572,201</u>	<u>\$ 2,489,427</u>

<b>Sheriff Operations</b>	<b>Adult Probation</b>	<b>Court Computers</b>	<b>Dayspring</b>	<b>Child Support Enforcement Agency</b>	<b>Prepayment of Interest</b>	<b>Delinquent Real Estate Collection</b>
\$ 720,947	\$ 493,676	\$ 492,964	\$ 2,178,373	\$ 870,127	\$ 37,198	\$ 978,046
118,238	-	8,756	-	-	-	-
-	-	-	1,996,140	-	-	-
-	-	26,655	-	-	-	88
-	-	-	-	-	-	-
-	-	-	-	-	-	-
116,341	-	-	91,571	137,089	-	414
-	-	-	16,109	4,773	-	-
<u>\$ 955,526</u>	<u>\$ 493,676</u>	<u>\$ 528,375</u>	<u>\$ 4,282,193</u>	<u>\$ 1,011,989</u>	<u>\$ 37,198</u>	<u>\$ 978,548</u>
\$ 12,681	\$ 7,940	\$ 14,832	\$ 59,406	\$ -	\$ -	\$ 1,050
-	350	-	37,687	29,985	-	5,622
-	-	-	-	86,439	-	-
9,802	929	-	27,174	101,023	-	4,025
<u>22,483</u>	<u>9,219</u>	<u>14,832</u>	<u>124,267</u>	<u>217,447</u>	<u>-</u>	<u>10,697</u>
-	-	-	1,575,230	-	-	-
-	-	-	420,910	-	-	-
-	-	19,341	-	-	-	-
-	-	-	-	-	-	-
116,341	-	-	91,571	-	-	326
<u>116,341</u>	<u>-</u>	<u>19,341</u>	<u>2,087,711</u>	<u>-</u>	<u>-</u>	<u>326</u>
-	-	-	16,109	4,773	-	-
816,702	484,457	494,202	2,054,106	789,769	37,198	967,525
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>816,702</u>	<u>484,457</u>	<u>494,202</u>	<u>2,070,215</u>	<u>794,542</u>	<u>37,198</u>	<u>967,525</u>
<u>\$ 955,526</u>	<u>\$ 493,676</u>	<u>\$ 528,375</u>	<u>\$ 4,282,193</u>	<u>\$ 1,011,989</u>	<u>\$ 37,198</u>	<u>\$ 978,548</u>

(Continued)

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (continued)**  
**December 31, 2023**

	<b>Bike Trail Maintenance</b>	<b>State Fee Assessment</b>	<b>Veterans' Cemetery</b>	<b>Ditch Maintenance</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 126,768	\$ 1,571	\$ 30,860	\$ 205,489
Cash in segregated accounts	-	-	-	-
Receivables:				
Real and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	3,140
Interfund loans	-	-	-	-
Intergovernmental	-	-	-	-
Materials and supplies inventory	-	-	-	-
<i>Total assets</i>	<u>\$ 126,768</u>	<u>\$ 1,571</u>	<u>\$ 30,860</u>	<u>\$ 208,629</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Interfund payable	-	-	-	-
Due to other governments	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Accrued interest not available	-	-	-	-
Special assessments revenue not available	-	-	-	3,140
Intergovernmental revenue not available	-	-	-	-
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,140</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	1,571	30,860	205,489
Committed	126,768	-	-	-
Unassigned (deficit)	-	-	-	-
<i>Total fund balances</i>	<u>126,768</u>	<u>1,571</u>	<u>30,860</u>	<u>205,489</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 126,768</u>	<u>\$ 1,571</u>	<u>\$ 30,860</u>	<u>\$ 208,629</u>

<b>Emergency Management</b>	<b>Voting Equipment</b>	<b>Screening and Diversion</b>	<b>State Grants</b>	<b>Local Grants</b>	<b>Ohio Opioid</b>	<b>Park District</b>
\$ 558,602	\$ 142,843	\$ 99,258	\$ 978,728	\$ 26,216	\$ 358,227	\$ 67,837
-	-	-	-	-	-	-
-	-	-	-	-	-	1,792,594
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,772,680	-	-	18,489
-	-	-	-	-	-	-
<u>\$ 558,602</u>	<u>\$ 142,843</u>	<u>\$ 99,258</u>	<u>\$ 2,751,408</u>	<u>\$ 26,216</u>	<u>\$ 358,227</u>	<u>\$ 1,878,920</u>
\$ -	\$ 8,450	\$ -	\$ 355,960	\$ -	\$ -	\$ -
-	-	-	13,960	-	-	-
-	-	-	41,346	-	-	-
-	-	-	32,827	-	-	-
-	8,450	-	444,093	-	-	-
-	-	-	-	-	-	1,414,604
-	-	-	-	-	-	377,990
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,475,309	-	-	18,489
-	-	-	1,475,309	-	-	1,811,083
-	-	-	-	-	-	-
558,602	134,393	-	832,006	26,216	358,227	67,837
-	-	99,258	-	-	-	-
-	-	-	-	-	-	-
<u>558,602</u>	<u>134,393</u>	<u>99,258</u>	<u>832,006</u>	<u>26,216</u>	<u>358,227</u>	<u>67,837</u>
<u>\$ 558,602</u>	<u>\$ 142,843</u>	<u>\$ 99,258</u>	<u>\$ 2,751,408</u>	<u>\$ 26,216</u>	<u>\$ 358,227</u>	<u>\$ 1,878,920</u>

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (continued)**  
**December 31, 2023**

	<b>Total Nonmajor Special Revenue Funds</b>
<b>Assets</b>	
Equity in pooled cash and cash equivalents	\$ 13,916,312
Cash in segregated accounts	151,171
Receivables:	
Real and other taxes	3,788,734
Accounts	45,676
Special assessments	3,140
Interfund loans	55,993
Intergovernmental	5,284,835
Materials and supplies inventory	442,728
<i>Total assets</i>	\$ 23,688,589
<b>Liabilities</b>	
Accounts payable	\$ 819,549
Accrued wages and benefits payable	191,867
Interfund payable	132,025
Due to other governments	352,600
<i>Total liabilities</i>	1,496,041
<b>Deferred inflows of resources:</b>	
Property taxes levied for the next fiscal year	2,989,834
Delinquent property tax revenue not available	798,900
Accrued interest not available	19,341
Special assessments revenue not available	3,140
Intergovernmental revenue not available	4,210,806
<i>Total deferred inflows of resources</i>	8,022,021
<b>Fund Balances</b>	
Nonspendable	442,728
Restricted	13,617,929
Committed	226,026
Unassigned (deficit)	(116,156)
<i>Total fund balances</i>	14,170,527
<i>Total liabilities, deferred inflows of resources and fund balances</i>	\$ 23,688,589

THIS PAGE IS INTENTIONALLY LEFT BLANK

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2023**

	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Motor Vehicle License and Gas Tax</b>	<b>Court Operations</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	41,315	1,473,515	997	1,303,194
Licenses and Permits	361,227	35	24,987	-
Fines and forfeitures	20,376	-	-	-
Intergovernmental	-	-	6,405,330	2,320,949
Special Assessments	-	-	-	-
Investment income	-	-	96,819	-
Rental income	-	-	-	-
Contributions and donations	63,405	-	-	1,998
Other	39,196	615	-	2,182
<i>Total revenues</i>	<u>525,519</u>	<u>1,474,165</u>	<u>6,528,133</u>	<u>3,628,323</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	-	1,741,055	-	-
Judicial	-	-	-	3,526,534
Public safety	-	-	-	-
Public works	-	-	6,061,380	-
Health	474,151	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
<i>Total expenditures</i>	<u>474,151</u>	<u>1,741,055</u>	<u>6,061,380</u>	<u>3,526,534</u>
<i>Excess of revenues over (under) expenditures</i>	<u>51,368</u>	<u>(266,890)</u>	<u>466,753</u>	<u>101,789</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	-	-	8,492	-
Transfers in	60,000	-	-	-
<i>Total other financing sources (uses)</i>	<u>60,000</u>	<u>-</u>	<u>8,492</u>	<u>-</u>
<i>Net change in fund balances</i>	111,368	(266,890)	475,245	101,789
<b>Fund balances (deficit) at beginning of year</b>	<u>23,398</u>	<u>150,734</u>	<u>3,364,122</u>	<u>2,104,693</u>
<b>Fund balances at end of year</b>	<u>\$ 134,766</u>	<u>\$ (116,156)</u>	<u>\$ 3,839,367</u>	<u>\$ 2,206,482</u>



<b>Sheriff Operations</b>	<b>Adult Probation</b>	<b>Court Computers</b>	<b>Dayspring</b>	<b>Child Support Enforcement Agency</b>	<b>Prepayment of Interest</b>	<b>Delinquent Real Estate Collection</b>
\$ -	\$ -	\$ -	\$ 1,581,903	\$ -	\$ -	\$ -
272,211	278,894	101,833	784,903	393,329	-	345,332
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,822	23,469	-	191,945	1,581,755	-	137,970
-	-	-	-	-	-	-
-	-	-	-	-	557	-
-	-	-	21,353	-	2,581	-
9,000	-	-	-	-	-	-
542,354	42,184	-	28,611	72,455	-	18,237
<u>842,387</u>	<u>344,547</u>	<u>101,833</u>	<u>2,608,715</u>	<u>2,047,539</u>	<u>3,138</u>	<u>501,539</u>
-	-	-	-	-	-	386,532
-	-	100,301	-	-	-	-
808,435	290,501	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31,963	-	-	-
-	-	-	2,423,391	1,838,786	-	-
-	-	-	-	-	-	-
<u>808,435</u>	<u>290,501</u>	<u>100,301</u>	<u>2,455,354</u>	<u>1,838,786</u>	<u>-</u>	<u>386,532</u>
<u>33,952</u>	<u>54,046</u>	<u>1,532</u>	<u>153,361</u>	<u>208,753</u>	<u>3,138</u>	<u>115,007</u>
-	12,357	20	-	-	-	-
-	-	-	-	-	-	-
-	12,357	20	-	-	-	-
33,952	66,403	1,552	153,361	208,753	3,138	115,007
<u>782,750</u>	<u>418,054</u>	<u>492,650</u>	<u>1,916,854</u>	<u>585,789</u>	<u>34,060</u>	<u>852,518</u>
<u>\$ 816,702</u>	<u>\$ 484,457</u>	<u>\$ 494,202</u>	<u>\$ 2,070,215</u>	<u>\$ 794,542</u>	<u>\$ 37,198</u>	<u>\$ 967,525</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, 2023**

	<b>Bike Trail Maintenance</b>	<b>State Fee Assessment</b>	<b>Veteran's Cemetery</b>	<b>Ditch Maintenance</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	13,526	-	-
Licenses and Permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	681
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	220	-	3,386	-
<i>Total revenues</i>	<u>220</u>	<u>13,526</u>	<u>3,386</u>	<u>681</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	13,200	-	36,667
Health	-	-	-	-
Human services	-	-	10,580	-
Conservation and recreation	1,948	-	-	-
<i>Total expenditures</i>	<u>1,948</u>	<u>13,200</u>	<u>10,580</u>	<u>36,667</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(1,728)</u>	<u>326</u>	<u>(7,194)</u>	<u>(35,986)</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(1,728)</u>	<u>326</u>	<u>(7,194)</u>	<u>(35,986)</u>
<b><i>Fund balances (deficit) at beginning of year</i></b>	<u>128,496</u>	<u>1,245</u>	<u>38,054</u>	<u>241,475</u>
<b><i>Fund balances at end of year</i></b>	<u>\$ 126,768</u>	<u>\$ 1,571</u>	<u>\$ 30,860</u>	<u>\$ 205,489</u>

Emergency Management	Voting Equipment	Screening and Diversion	State Grants	Local Grants	Ohio Opioid	Park District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,837
-	-	5,486	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	293,656	-
307,716	140,636	-	2,615,669	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,112	5,297	-	-	-	-
307,716	149,748	10,783	2,615,669	-	293,656	67,837
-	84,424	4,500	-	657	-	-
-	-	-	2,231,309	-	-	-
315,441	-	-	46,758	-	-	-
-	-	-	-	-	-	-
-	-	-	389,366	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
315,441	84,424	4,500	2,667,433	657	-	-
(7,725)	65,324	6,283	(51,764)	(657)	293,656	67,837
-	121	-	-	-	-	-
5,240	19,906	-	-	-	-	-
5,240	20,027	-	-	-	-	-
(2,485)	85,351	6,283	(51,764)	(657)	293,656	67,837
561,087	49,042	92,975	883,770	26,873	64,571	-
\$ 558,602	\$ 134,393	\$ 99,258	\$ 832,006	\$ 26,216	\$ 358,227	\$ 67,837

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds (continued)**  
**For the Year Ended December 31, 2023**

	<b>Total Nonmajor Special Revenue Funds</b>
<b>Revenues</b>	
Property taxes	\$ 1,649,740
Charges for services	5,014,535
Licenses and Permits	386,249
Fines and forfeitures	314,032
Intergovernmental	13,744,261
Special Assessments	681
Investment income	97,376
Rental income	23,934
Contributions and donations	74,403
Other	763,849
	<u>22,069,060</u>
<i>Total revenues</i>	
<b>Expenditures</b>	
Current:	
General government:	
Legislative and executive	2,217,168
Judicial	5,858,144
Public safety	1,461,135
Public works	6,111,247
Health	895,480
Human services	4,272,757
Conservation and recreation	1,948
	<u>20,817,879</u>
<i>Total expenditures</i>	
<i>Excess of revenues over (under) expenditures</i>	
	<u>1,251,181</u>
<b>Other financing sources (uses)</b>	
Sale of capital assets	20,990
Transfers in	85,146
	<u>106,136</u>
<i>Total other financing sources (uses)</i>	
<i>Net change in fund balances</i>	1,357,317
<i>Fund balances (deficit) at beginning of year</i>	<u>12,813,210</u>
<i>Fund balances at end of year</i>	<u>\$ 14,170,527</u>

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2023**

	<b>Special Assessment Debt Retirement</b>	<b>General Obligation Debt Retirement</b>	<b>Wedgewood Imperial Stormwater Assessment</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 289,276	\$ 6,033,299	\$ 1,536	\$ 6,324,111
Receivables:				
Special assessments	1,091,334	-	-	1,091,334
<i>Total assets</i>	<u>\$ 1,380,610</u>	<u>\$ 6,033,299</u>	<u>\$ 1,536</u>	<u>\$ 7,415,445</u>
<b>Liabilities</b>				
Interfund payable	\$ -	\$ 640,000	\$ -	\$ 640,000
Accrued interest payable	-	1,493	-	1,493
Total liabilities	-	641,493	-	641,493
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available	1,091,334	-	-	1,091,334
<i>Total deferred inflows of resources</i>	<u>1,091,334</u>	<u>-</u>	<u>-</u>	<u>1,091,334</u>
<b>Fund Balances</b>				
Restricted	289,276	5,391,806	1,536	5,682,618
<i>Total fund balances</i>	<u>289,276</u>	<u>5,391,806</u>	<u>1,536</u>	<u>5,682,618</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 1,380,610</u>	<u>\$ 6,033,299</u>	<u>\$ 1,536</u>	<u>\$ 7,415,445</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2023**  
**(Amounts in Thousands)**

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property taxes	\$ -	\$ 1,663,197	\$ -	\$ 1,663,197
Charges for services	-	461,000	-	461,000
Intergovernmental	-	222,976	-	222,976
Special assessments	367	-	-	367
<i>Total revenues</i>	<u>367</u>	<u>2,347,173</u>	<u>-</u>	<u>2,347,540</u>
<b>Expenditures</b>				
Current:				
Debt service:				
Principal retirement	-	1,360,000	-	1,360,000
Interest and fiscal charges	-	460,941	-	460,941
<i>Total expenditures</i>	<u>-</u>	<u>1,820,941</u>	<u>-</u>	<u>1,820,941</u>
<i>Excess of revenues over expenditures</i>	367	526,232	-	526,599
<b>Other financing sources</b>				
Transfers in	-	1,000,000	-	1,000,000
<i>Total other financing sources</i>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balances	367	1,526,232	-	1,526,599
<b>Fund balances at beginning of year</b>	<u>288,909</u>	<u>3,865,574</u>	<u>1,536</u>	<u>4,156,019</u>
<b>Fund balances at end of year</b>	<u>\$ 289,276</u>	<u>\$ 5,391,806</u>	<u>\$ 1,536</u>	<u>\$ 5,682,618</u>

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2023**

	<u>Road and Bridge</u>	<u>Courthouse Renovation</u>	<u>Special Projects</u>	<u>Newhope Capital Projects</u>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 1,166,047	\$ 29	\$ 38,410	\$ 2,591,369
Receivables:				
Intergovernmental	959,104	-	-	-
<i>Total assets</i>	<u>\$ 2,125,151</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,591,369</u>
<b>Liabilities</b>				
Accounts payable	\$ 14,816	\$ -	\$ -	\$ -
Intergovernmental payable	14,827	-	-	-
<i>Total liabilities</i>	<u>29,643</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Intergovernmental revenue not available	726,651	-	-	-
<i>Total deferred inflows of resources</i>	<u>726,651</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	-	29	38,410	2,591,369
Committed	-	-	-	-
Assigned	1,368,857	-	-	-
<i>Total fund balances</i>	<u>1,368,857</u>	<u>29</u>	<u>38,410</u>	<u>2,591,369</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 2,125,151</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,591,369</u>



<b>Capital Equipment Purchases</b>	<b>Issue II</b>	<b>Geographic Information System</b>	<b>Gorman Nature Capital Improvement</b>	<b>Mental Health Housing</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 115,759	\$ 33,961	\$ 25,506	\$ 13,203	\$ 128,282	\$ 4,112,566
-	-	-	-	-	959,104
<u>\$ 115,759</u>	<u>\$ 33,961</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ 128,282</u>	<u>\$ 5,071,670</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,688	\$ 17,504
-	-	-	-	-	14,827
-	-	-	-	2,688	32,331
-	-	-	-	-	726,651
-	-	-	-	-	726,651
-	33,961	25,506	-	125,594	2,814,869
-	-	-	13,203	-	13,203
<u>115,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,484,616</u>
<u>115,759</u>	<u>33,961</u>	<u>25,506</u>	<u>13,203</u>	<u>125,594</u>	<u>4,312,688</u>
<u>\$ 115,759</u>	<u>\$ 33,961</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ 128,282</u>	<u>\$ 5,071,670</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2023**

	<b>Road and Bridge</b>	<b>Courthouse Renovation</b>	<b>Special Projects</b>	<b>Newhope Capital Projects</b>
<b>Revenues</b>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,913,633	-	-	-
Other	-	-	-	-
<i>Total revenues</i>	<u>1,913,633</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	1,848,803	-	-	345,596
Debt service:				
Principal retirement	62,109	-	-	-
<i>Total expenditures</i>	<u>1,910,912</u>	<u>-</u>	<u>-</u>	<u>345,596</u>
<i>Excess of revenues over (under) expenditures</i>	2,721	-	-	(345,596)
<b>Other financing sources (uses)</b>				
Sale of capital assets	-	-	-	70,236
Transfers in	30,000	-	-	500,000
Transfers (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>570,236</u>
<i>Net change in fund balances</i>	32,721	-	-	224,640
<b>Fund balances at beginning of year</b>	<u>1,336,136</u>	<u>29</u>	<u>38,410</u>	<u>2,366,729</u>
<b>Fund balances at end of year</b>	<u>\$ 1,368,857</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 2,591,369</u>

<b>Capital Equipment Purchases</b>	<b>Issue II</b>	<b>Geographic Information System</b>	<b>Gorman Nature Capital Improvement</b>	<b>Mental Health Housing</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 16,815	\$ -	\$ -	\$ -	\$ -	\$ 16,815
-	2,742,029	-	-	-	4,655,662
-	-	190	-	12,165	12,355
<u>16,815</u>	<u>2,742,029</u>	<u>190</u>	<u>-</u>	<u>12,165</u>	<u>4,684,832</u>
1,409	2,722,566	-	-	85,912	5,004,286
-	-	-	-	-	62,109
<u>1,409</u>	<u>2,722,566</u>	<u>-</u>	<u>-</u>	<u>85,912</u>	<u>5,066,395</u>
15,406	19,463	190	-	(73,747)	(381,563)
-	-	-	-	-	70,236
-	-	-	-	-	530,000
-	(30,000)	-	-	-	(30,000)
<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>570,236</u>
15,406	(10,537)	190	-	(73,747)	188,673
<u>100,353</u>	<u>44,498</u>	<u>25,316</u>	<u>13,203</u>	<u>199,341</u>	<u>4,124,015</u>
<u>\$ 115,759</u>	<u>\$ 33,961</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ 125,594</u>	<u>\$ 4,312,688</u>

**Richland County, Ohio**  
***Fund Descriptions - Internal Service Funds***

---

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

***Employee Health Insurance Fund***

To account for the County's self-funded medical, dental, and prescription drug plan.

***County Phone System Fund***

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

**Richland County, Ohio**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2023**

	<b>Employee Health Insurance</b>	<b>County Phone System</b>	<b>Total Internal Service Funds</b>
<b>Assets</b>			
Current Assets:			
Equity in pooled cash and cash equivalents	\$ 2,282,637	\$ 7,919	\$ 2,290,556
<i>Total assets</i>	<u>2,282,637</u>	<u>7,919</u>	<u>2,290,556</u>
<b>Liabilities</b>			
<u>Current Liabilities:</u>			
Accounts payable	20,197	-	20,197
Accrued wages and benefits payable	1,825	-	1,825
Due to other governments	1,342	-	1,342
Total current liabilities	<u>23,364</u>	<u>-</u>	<u>23,364</u>
<b>Net Position</b>			
Unrestricted	2,259,273	7,919	2,267,192
<i>Total net position</i>	<u>\$ 2,259,273</u>	<u>\$ 7,919</u>	<u>\$ 2,267,192</u>

Richland County, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2023

	Employee Health Insurance	County Phone System	Total Internal Service Funds
<b>Operating Revenues</b>			
Charges for services	\$ 10,451,389	\$ 222,948	\$ 10,674,337
<i>Total operating revenues</i>	<u>10,451,389</u>	<u>222,948</u>	<u>10,674,337</u>
<b>Operating Expenses</b>			
Personal services	503,051	-	503,051
Contractual services	9,806,097	239,279	10,045,376
<i>Total operating expenses</i>	<u>10,309,148</u>	<u>239,279</u>	<u>10,548,427</u>
<i>Change in net position</i>	142,241	(16,331)	125,910
<i>Net position at beginning of year</i>	<u>2,117,032</u>	<u>24,250</u>	<u>2,141,282</u>
<i>Net position at end of year</i>	<u>\$ 2,259,273</u>	<u>\$ 7,919</u>	<u>\$ 2,267,192</u>

**Richland County, Ohio**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2023**

	<b>Employee Health Insurance</b>	<b>County Phone System</b>	<b>Total Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>			
Cash received from sales/charges for services	\$ 10,451,389	\$ 222,948	\$ 10,674,337
Cash payments for personal services	(499,884)	-	(499,884)
Cash payments for contractual services	(9,830,631)	(239,279)	(10,069,910)
<i>Net cash provided by operating activities</i>	<u>120,874</u>	<u>(16,331)</u>	<u>104,543</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	120,874	(16,331)	104,543
<i>Cash and cash equivalents at beginning of year</i>	2,161,763	24,250	2,186,013
<i>Cash and cash equivalents at end of year</i>	<u>\$ 2,282,637</u>	<u>\$ 7,919</u>	<u>\$ 2,290,556</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
<i>Operating income</i>	\$ 142,241	\$ (16,331)	\$ 125,910
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:			
Increase (decrease) in accounts payable	(24,534)	-	(24,534)
Increase (decrease) in accrued wages and benefits payable	1,825	-	1,825
Increase in intergovernmental payable	1,342	-	1,342
<i>Net cash provided by operating activities</i>	<u>\$ 120,874</u>	<u>\$ (16,331)</u>	<u>\$ 104,543</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK



**Richland County, Ohio**  
***Fund Descriptions - Fiduciary Funds***

---

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

***Private Purpose Trust Fund***

***County Home Resident Trust Fund***

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

***Custodial Funds***

***Undivided Tax Fund***

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

***Undivided Inheritance and Estate Tax Fund***

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

***Undivided General Tax Fund***

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

***Undivided Personal Tax Fund***

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

***Undivided Local Government Fund***

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

***Board of Health Fund***

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

***County Courts Fund***

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

***Other Custodial***

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

**Richland County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2023**

	<u>Undivided Tax</u>	<u>Undivided Inheritance and Estate Tax</u>	<u>Undivided General Tax</u>
<b>Assets</b>			
Equity in pooled cash and cash equivalents	\$ 29,600	\$ 35	\$ 6,478,804
Cash in segregated accounts	-	-	-
Receivables (net of allowances for uncollectibles):			
Permissive sales tax receivable	7,564,145	-	-
Property taxes	-	-	196,147,352
Special assessments	-	-	3,964,031
Due from other governments	1,835,749	-	-
<i>Total assets</i>	<u>9,429,494</u>	<u>35</u>	<u>206,590,187</u>
<b>Liabilities</b>			
Due to other governments	-	2,160	767,059
<i>Total liabilities</i>	<u>-</u>	<u>2,160</u>	<u>767,059</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for the next fiscal year	-	-	187,786,095
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>187,786,095</u>
<b>Net Position</b>			
Restricted for individuals, organizations and other governments	<u>\$ 9,429,494</u>	<u>\$ (2,125)</u>	<u>\$ 18,037,033</u>

<b>Undivided Personal Tax</b>	<b>Undivided Local Government</b>	<b>Board of Health</b>	<b>County Courts</b>	<b>Other Custodial</b>	<b>Total Custodial Funds</b>
\$ -	\$ 58	\$ 5,704,590	\$ -	\$ 6,841,627	\$ 19,054,714
-	-	-	648,146	172,472	820,618
-	-	-	-	-	7,564,145
543,960	-	3,309,360	-	-	200,000,672
-	-	-	-	4,720,280	8,684,311
-	4,009,069	-	-	-	5,844,818
543,960	4,009,127	9,013,950	648,146	11,734,379	241,969,278
-	-	-	725,382	172,472	1,667,073
-	-	-	725,382	172,472	1,667,073
-	-	3,309,360	-	-	191,095,455
-	-	3,309,360	-	-	191,095,455
\$ 543,960	\$ 4,009,127	\$ 5,704,590	\$ (77,236)	\$ 11,561,907	\$ 49,206,750

**Richland County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2023**

	<b>Undivided Tax</b>	<b>Undivided Inheritance and Estate Tax</b>	<b>Undivided General Tax</b>	<b>Undivided Personal Tax</b>
<b>Additions</b>				
Intergovernmental	\$ 6,725,610	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	-	-	-
Licenses and permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collections for other governments	-	-	149,802,225	-
Special assessments collections for other governments	-	-	619,945	-
Sheriff sales collections for others	-	-	-	-
<i>Total additions</i>	<u>6,725,610</u>	<u>-</u>	<u>150,422,170</u>	<u>-</u>
<b>Deductions</b>				
Distributions to the State of Ohio	-	-	-	-
Distributions of State funds to other governments	-	-	-	-
Distributions as fiscal agent	-	-	-	-
Distributions to other governments	6,482,303	-	-	-
Licenses, permits and fees distributions to other governments	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	143,961,811	2,243
Special assessments distributions to other governments	-	-	1,007,393	-
Sheriff sales distributions to other governments	-	-	-	-
<i>Total deductions</i>	<u>6,482,303</u>	<u>-</u>	<u>144,969,204</u>	<u>2,243</u>
<i>Net change in fund balances</i>	243,307	-	5,452,966	(2,243)
<i>Net position (deficit) at beginning of year</i>	<u>9,186,187</u>	<u>(2,125)</u>	<u>12,584,067</u>	<u>546,203</u>
<i>Net position (deficit) at end of year</i>	<u>\$ 9,429,494</u>	<u>\$ (2,125)</u>	<u>\$ 18,037,033</u>	<u>\$ 543,960</u>

<b>Undivided Local Government</b>	<b>Board of Health</b>	<b>County Courts</b>	<b>Other Custodial</b>	<b>Total Custodial Funds</b>
\$ 10,498,078	\$ -	\$ -	\$ 798,865	\$ 18,022,553
-	7,167,213	-	10,432,331	17,599,544
-	-	-	17,408,541	17,408,541
-	-	2,003,406	144,022	2,147,428
-	-	-	-	149,802,225
-	-	-	4,720,280	5,340,225
-	-	-	845,238	845,238
<u>10,498,078</u>	<u>7,167,213</u>	<u>2,003,406</u>	<u>34,349,277</u>	<u>211,165,754</u>
-	-	-	17,408,541	17,408,541
10,443,319	-	-	-	10,443,319
-	7,220,663	-	9,669,237	16,889,900
-	-	-	711,106	7,193,409
-	-	-	49,218	49,218
-	-	2,080,642	249,388	2,330,030
-	-	-	-	143,964,054
-	-	-	-	1,007,393
-	-	-	845,238	845,238
<u>10,443,319</u>	<u>7,220,663</u>	<u>2,080,642</u>	<u>28,932,728</u>	<u>200,131,102</u>
54,759	(53,450)	(77,236)	5,416,549	11,034,652
<u>3,954,368</u>	<u>5,758,040</u>	<u>-</u>	<u>6,145,358</u>	<u>38,172,098</u>
<u>\$ 4,009,127</u>	<u>\$ 5,704,590</u>	<u>\$ (77,236)</u>	<u>\$ 11,561,907</u>	<u>\$ 49,206,750</u>

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

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Property taxes	\$ 2,351,580	\$ 2,351,580	\$ 2,496,420	\$ 144,840
Sales taxes	24,800,000	24,800,000	25,692,714	892,714
Charges for services	7,308,282	7,308,282	7,982,305	674,023
Licenses and permits	730,500	730,500	517,779	(212,721)
Fines and forfeitures	76,250	76,250	425,724	349,474
Intergovernmental	4,056,776	5,166,798	5,679,426	512,628
Interest	1,300,100	1,300,100	3,926,267	2,626,167
Rentals	349,401	349,401	377,890	28,489
Other	354,580	413,767	528,962	115,195
<i>Total revenues</i>	<u>41,327,469</u>	<u>42,496,678</u>	<u>47,627,487</u>	<u>5,130,809</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and Executive:				
Commissioners:				
Personal services	623,074	623,425	625,092	(1,667)
Materials and supplies	2,500	2,564	38,714	(36,150)
Contractual services	38,400	38,711	328,420	(289,709)
Capital outlay	63,500	80,990	341,906	(260,916)
Other	18,662	15,769	52,065	(36,296)
Total Commissioners	<u>746,136</u>	<u>761,459</u>	<u>1,386,197</u>	<u>(624,738)</u>
Auditor:				
Personal services	531,063	532,666	530,909	1,757
Materials and supplies	-	2,983	2,983	-
Contractual services	103,000	145,208	140,176	5,032
Capital outlay	11,514	11,930	11,930	-
Other	75	75	75	-
Total Auditor	<u>645,652</u>	<u>692,862</u>	<u>686,073</u>	<u>6,789</u>
Treasurer:				
Personal services	353,674	353,007	327,194	25,813
Materials and supplies	29,400	29,400	23,646	5,754
Contractual services	9,525	9,525	6,380	3,145
Capital outlay	7,850	7,850	7,850	-
Other	7,030	7,030	6,343	687
Total Treasurer	<u>407,479</u>	<u>406,812</u>	<u>371,413</u>	<u>35,399</u>
Prosecuting Attorney:				
Personal services	2,036,513	2,007,145	1,632,039	375,106
Materials and supplies	24,000	25,487	23,421	2,066
Contractual services	43,500	43,619	38,526	5,093
Capital outlay	31,000	31,000	25,457	5,543
Other	119,872	148,146	139,183	8,963
Total Prosecuting Attorney	<u>2,254,885</u>	<u>2,255,397</u>	<u>1,858,626</u>	<u>396,771</u>
Bureau of Inspection:				
Materials and supplies	-	104,881	61,109	43,772
Contractual services	1,600,000	1,640,880	622,171	1,018,709
Capital outlay	30,000	156,230	146,423	9,807
Other	-	125,000	261,228	(136,228)
Total Bureau of Inspection	<u>1,630,000</u>	<u>2,026,991</u>	<u>1,090,931</u>	<u>936,060</u>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**  
**(continued)**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Data Processing Board:				
Personal services	288,069	302,201	302,145	56
Materials and supplies	3,000	3,000	2,335	665
Contractual services	856,633	907,171	274,294	632,877
Capital outlay	81,000	81,000	75,120	5,880
Other	16,750	17,985	8,850	9,135
Total Data Processing Board	<u>1,245,452</u>	<u>1,311,357</u>	<u>662,744</u>	<u>648,613</u>
Board of Elections:				
Personal services	609,216	630,903	628,137	2,766
Materials and supplies	28,000	39,462	36,879	2,583
Contractual services	216,240	232,568	232,455	113
Capital outlay	20,000	21,259	19,311	1,948
Other	162,600	227,883	225,679	2,204
Total Board of Elections	<u>1,036,056</u>	<u>1,152,075</u>	<u>1,142,461</u>	<u>9,614</u>
Building and Grounds:				
Personal services	603,878	603,746	562,687	41,059
Materials and supplies	100,000	100,000	73,999	26,001
Contractual services	788,750	791,318	630,805	160,513
Capital outlay	317,000	344,596	344,013	583
Other	185,600	185,600	124,389	61,211
Total Building and Grounds	<u>1,995,228</u>	<u>2,025,260</u>	<u>1,735,893</u>	<u>289,367</u>
Recorder:				
Personal services	337,801	340,084	326,314	13,770
Materials and supplies	12,387	10,387	5,145	5,242
Contractual services	1,000	51,360	45,329	6,031
Capital outlay	6,509	6,509	302	6,207
Other	21,599	19,316	2,951	16,365
Total Recorder	<u>379,296</u>	<u>427,656</u>	<u>380,041</u>	<u>47,615</u>
Human Resources:				
Personal services	157,168	157,120	150,775	6,345
Materials and supplies	248,050	248,050	244,640	3,410
Contractual services	5,350	5,350	806	4,544
Capital outlay	2,500	2,600	2,581	19
Other	5,200	5,381	1,680	3,701
Total Human Resources	<u>418,268</u>	<u>418,501</u>	<u>400,482</u>	<u>18,019</u>
Insurance, Pensions and Taxes:				
Personal services	315,594	311,160	396,800	(85,640)
Other	4,085	392,474	33,790	358,684
Total Insurance, Pensions and Taxes	<u>319,679</u>	<u>703,634</u>	<u>430,590</u>	<u>273,044</u>
<i>Total General Government - Legislative and Executive</i>	<u>11,078,131</u>	<u>12,182,004</u>	<u>10,145,451</u>	<u>2,036,553</u>
General Government:				
Judicial System:				
Court of Appeals				
Other	26,000	18,748	14,356	4,392
Total Court of Appeals	<u>26,000</u>	<u>18,748</u>	<u>14,356</u>	<u>4,392</u>

(continued)



**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**  
**(continued)**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Common Pleas Court:</b>				
Personal services	1,013,503	1,031,484	1,007,102	24,382
Materials and supplies	1,400	1,400	1,349	51
Contractual services	9,000	9,300	9,131	169
Capital outlay	3,000	2,800	2,702	98
Other	76,821	81,071	76,645	4,426
Total Common Pleas Court	<u>1,103,724</u>	<u>1,126,055</u>	<u>1,096,929</u>	<u>29,126</u>
<b>Court Information Technology:</b>				
Personal services	172,109	172,033	171,629	404
Materials and supplies	1,500	1,500	1,400	100
Contractual services	124,780	125,208	100,202	25,006
Capital outlay	15,000	15,000	10,915	4,085
Other	2,750	2,750	-	2,750
Total Court Information Technology	<u>316,139</u>	<u>316,491</u>	<u>284,146</u>	<u>32,345</u>
<b>Probate Court:</b>				
Personal services	585,035	585,035	514,400	70,635
Materials and supplies	16,000	16,640	7,734	8,906
Contractual services	7,750	8,055	6,395	1,660
Capital outlay	3,000	3,000	-	3,000
Other	15,436	15,436	12,550	2,886
Total Probate Court	<u>627,221</u>	<u>628,166</u>	<u>541,079</u>	<u>87,087</u>
<b>Clerk of Courts:</b>				
Personal services	1,781,922	1,811,743	1,689,268	122,475
Materials and supplies	20,730	22,091	21,737	354
Contractual services	82,690	106,329	64,081	42,248
Capital outlay	8,960	8,960	739	8,221
Other	8,750	7,652	4,039	3,613
Total Clerk of Courts	<u>1,903,052</u>	<u>1,956,775</u>	<u>1,779,864</u>	<u>176,911</u>
<b>Municipal Court:</b>				
Personal services	362,868	345,973	345,970	3
Contractual services	57,400	57,400	55,709	1,691
Total Municipal Court	<u>420,268</u>	<u>403,373</u>	<u>401,679</u>	<u>1,694</u>
<b>Juvenile Court:</b>				
Personal services	2,110,031	2,087,159	2,064,414	22,745
Materials and supplies	28,200	29,211	26,435	2,776
Contractual services	241,558	287,518	197,414	90,104
Capital outlay	36,600	61,796	56,843	4,953
Other	20,630	22,503	21,240	1,263
Total Juvenile Court	<u>2,437,019</u>	<u>2,488,187</u>	<u>2,366,346</u>	<u>121,841</u>
<b>Criminal Court Services:</b>				
Personal services	983,870	983,845	931,499	52,346
Materials and supplies	8,000	8,000	3,283	4,717
Contractual services	23,117	23,117	19,386	3,731
Capital outlay	2,000	2,000	-	2,000
Other	1,050	1,050	-	1,050
Total Criminal Court Services	<u>1,018,037</u>	<u>1,018,012</u>	<u>954,168</u>	<u>63,844</u>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**  
**(continued)**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Domestic Relations:				
Personal services	547,733	545,123	535,548	9,575
Materials and supplies	5,000	8,100	8,019	81
Contractual services	3,700	3,700	3,621	79
Capital outlay	1,000	1,500	1,343	157
Other	13,500	12,356	9,354	3,002
Total Domestic Relations	<u>570,933</u>	<u>570,779</u>	<u>557,885</u>	<u>12,894</u>
<i>Total General Government - Judicial System</i>	<u>8,422,393</u>	<u>8,526,586</u>	<u>7,996,452</u>	<u>530,134</u>
Public Safety:				
Juvenile Detention Center:				
Personal services	1,723,961	1,699,607	1,657,134	42,473
Materials and supplies	65,400	84,761	68,381	16,380
Contractual services	119,135	139,205	106,193	33,012
Capital outlay	14,000	14,000	10,768	3,232
Other	3,650	3,650	996	2,654
Total Juvenile Detention Center	<u>1,926,146</u>	<u>1,941,223</u>	<u>1,843,472</u>	<u>97,751</u>
Disaster Services:				
Personal services	162,177	165,493	165,187	306
Materials and supplies	5,600	9,000	6,540	2,460
Contractual services	7,572	3,972	3,877	95
Capital outlay	21,000	18,366	11,427	6,939
Other	3,330	4,030	3,099	931
Total Disaster Services	<u>199,679</u>	<u>200,861</u>	<u>190,130</u>	<u>10,731</u>
Coroner:				
Personal services	306,386	306,627	306,110	517
Materials and supplies	500	500	500	-
Contractual services	12,100	12,100	9,725	2,375
Capital outlay	1,000	1,758	999	759
Other	354,850	353,851	343,507	10,344
Total Coroner	<u>674,836</u>	<u>674,836</u>	<u>660,841</u>	<u>13,995</u>
Sheriff:				
Personal services	13,614,138	13,598,529	12,056,657	1,541,872
Materials and supplies	718,800	738,889	562,013	176,876
Contractual services	2,101,569	2,143,180	1,760,308	382,872
Capital outlay	559,000	884,074	413,389	470,685
Other	190,143	208,338	135,908	72,430
Total Sheriff	<u>17,183,650</u>	<u>17,573,010</u>	<u>14,928,275</u>	<u>2,644,735</u>
<i>Total Public Safety</i>	<u>19,984,311</u>	<u>20,389,930</u>	<u>17,622,718</u>	<u>2,767,212</u>
Public Works:				
Highway Engineer:				
Personal services	276,936	276,938	233,981	42,957
Materials and supplies	800	800	797	3
Total Highway Engineer	<u>277,736</u>	<u>277,738</u>	<u>234,778</u>	<u>42,960</u>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**  
**(continued)**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Building Department Regulations:				
Personal services	809,296	809,090	701,402	107,688
Materials and supplies	2,500	2,470	1,623	847
Contractual services	30,000	31,525	14,661	16,864
Capital outlay	-	-	-	-
Other	7,400	7,400	3,728	3,672
Total Building Department Regulations	<u>849,196</u>	<u>850,485</u>	<u>721,414</u>	<u>129,071</u>
<i>Total Public Works</i>	<u>1,126,932</u>	<u>1,128,223</u>	<u>956,192</u>	<u>172,031</u>
Health:				
Other Health:				
Other	2,400	2,400	2,332	68
Total Other Health	<u>2,400</u>	<u>2,400</u>	<u>2,332</u>	<u>68</u>
Ditch Maintenance:				
Personal services	182,442	186,206	175,824	10,382
Materials and supplies	1,500	1,500	1,500	-
Total Ditch Maintenance	<u>183,942</u>	<u>187,706</u>	<u>177,324</u>	<u>10,382</u>
<i>Total Health</i>	<u>186,342</u>	<u>190,106</u>	<u>179,656</u>	<u>10,450</u>
Human Services:				
Soldiers Relief:				
Contractual services	110,500	82,910	82,910	-
Other	13,000	13,000	8,500	4,500
Total Soldiers Relief	<u>123,500</u>	<u>95,910</u>	<u>91,410</u>	<u>4,500</u>
Veterans Services:				
Personal services	585,822	518,791	518,791	-
Materials and supplies	2,600	2,600	2,600	-
Contractual services	12,641	11,027	11,027	-
Capital outlay	15,250	15,250	15,250	-
Other	195,535	166,535	161,535	5,000
Total Veterans Services	<u>811,848</u>	<u>714,203</u>	<u>709,203</u>	<u>5,000</u>
<i>Total Human Services</i>	<u>935,348</u>	<u>810,113</u>	<u>800,613</u>	<u>9,500</u>
Conservation and Recreation:				
Parks:				
Personal services	238,616	243,768	243,457	311
Materials and supplies	5,920	5,920	5,228	692
Contractual services	34,925	34,574	28,182	6,392
Capital outlay	12,737	12,737	10,563	2,174
Other	8,910	8,910	4,481	4,429
Total Conservation and Recreation	<u>301,108</u>	<u>305,909</u>	<u>291,911</u>	<u>13,998</u>
<i>Intergovernmental</i>	<u>1,242,182</u>	<u>1,176,908</u>	<u>1,122,182</u>	<u>54,726</u>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**  
**(continued)**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total expenditures</i>	43,276,747	44,709,779	39,115,175	5,594,604
<i>Excess of revenues over (under) expenditures</i>	(1,949,278)	(2,213,101)	8,512,312	10,725,413
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	(111,802)	(8,141,304)	(1,204,389)	6,936,915
Sale of capital assets	-	-	6,743	6,743
<i>Total other financing sources (uses)</i>	(111,802)	(8,141,304)	(1,197,646)	6,943,658
<i>Net change in fund balance</i>	(2,061,080)	(10,354,405)	7,314,666	17,669,071
<i>Fund balance at beginning of year</i>	25,605,202	25,605,202	25,605,202	-
<i>Prior year encumbrances appropriated</i>	283,572	283,572	283,572	-
<i>Fund balance at year end</i>	<u>\$ 23,827,694</u>	<u>\$ 15,534,369</u>	<u>\$ 33,203,440</u>	<u>\$ 17,669,071</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, 2023**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 1,917,662	\$ 1,917,662	\$ 1,942,037	\$ 24,375
Charges for services	83,734	83,734	47,025	(36,709)
Intergovernmental	5,856,364	5,856,364	5,656,130	(200,234)
Other	127,500	130,000	140,088	10,088
<i>Total revenues</i>	<u>7,985,260</u>	<u>7,987,760</u>	<u>7,785,280</u>	<u>(202,480)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal services	709,972	743,354	679,967	63,387
Materials and supplies	4,000	20,000	15,941	4,059
Contractual services	6,321,540	8,114,038	7,601,960	512,078
Capital outlay	305,000	242,151	29,570	212,581
Other	54,950	131,456	105,527	25,929
<i>Total expenditures</i>	<u>7,395,462</u>	<u>9,250,999</u>	<u>8,432,965</u>	<u>818,034</u>
<i>Excess of revenues over (under) expenditures</i>	589,798	(1,263,239)	(647,685)	615,554
<b>Other financing uses</b>				
Transfers (out)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>	<u>1,500,000</u>
<i>Net change in fund balance</i>	(910,202)	(2,763,239)	(647,685)	2,115,554
<i>Fund balance at beginning of year</i>	7,393,407	7,393,407	7,393,407	-
<i>Prior year encumbrances appropriated</i>	59,037	59,037	59,037	-
<i>Fund balance at year end</i>	<u>\$ 6,542,242</u>	<u>\$ 4,689,205</u>	<u>\$ 6,804,759</u>	<u>\$ 2,115,554</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Board Fund**  
**For the Year Ended December 31, 2023**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 8,150,000	\$ 8,150,000	\$ 8,394,065	\$ 244,065
Charges for services	472,542	472,542	471,823	(719)
Intergovernmental	11,337,780	11,337,780	11,465,638	127,858
Interest	700	700	4,683	3,983
Rent	88,932	88,932	96,343	7,411
Contributions and donations	10,000	10,000	16,293	6,293
Other	8,040	8,040	19,069	11,029
<i>Total revenues</i>	<u>20,067,994</u>	<u>20,067,994</u>	<u>20,467,914</u>	<u>399,920</u>
<b>Expenditures</b>				
Current:				
Developmental Disabilities Board:				
Personal services	14,806,506	14,806,506	11,384,897	3,421,609
Materials and supplies	207,058	207,058	155,667	51,391
Contractual services	9,326,065	9,326,065	8,367,517	958,548
Capital outlay	135,246	135,246	69,015	66,231
Other	690,600	690,600	77,066	613,534
<i>Total expenditures</i>	<u>25,165,475</u>	<u>25,165,475</u>	<u>20,054,162</u>	<u>5,111,313</u>
<i>Excess of revenues over (under) expenditures</i>	(5,097,481)	(5,097,481)	413,752	5,511,233
<b>Other financing (uses)</b>				
Transfers (out)	(500,000)	(500,000)	(500,000)	-
<i>Net change in fund balance</i>	(5,597,481)	(5,597,481)	(86,248)	5,511,233
<i>Fund balance at beginning of year</i>	26,203,110	26,203,110	26,203,110	-
<i>Fund balance at year end</i>	<u>\$ 20,605,629</u>	<u>\$ 20,605,629</u>	<u>\$ 26,116,862</u>	<u>\$ 5,511,233</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, 2023**

	<u>Budgeted amounts</u>		<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 9,567,442	\$ 9,902,355	\$ 8,236,688	\$ (1,665,667)
<b>Expenditures</b>				
Current:				
Human Services:				
Public assistance:				
Personal services	3,536,830	3,536,830	3,167,517	369,313
Materials and supplies	160,275	156,940	110,917	46,023
Contractual services	5,590,082	5,910,206	4,980,324	929,882
Capital outlay	10,000	10,000	-	10,000
Other	170,325	170,457	169,015	1,442
Total expenditures	<u>9,467,512</u>	<u>9,784,433</u>	<u>8,427,773</u>	<u>1,356,660</u>
Net change in fund balance	99,930	117,922	(191,085)	(309,007)
Fund balance at beginning of year	515,475	515,475	515,475	-
Prior year encumbrances appropriated	1,921	1,921	1,921	-
Fund balance at year end	<u>\$ 617,326</u>	<u>\$ 635,318</u>	<u>\$ 326,311</u>	<u>\$ (309,007)</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, 2023**

	<u>Budgeted amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actuals</u>	
<b>Revenues</b>				
Property taxes	\$ 4,195,000	\$ 4,195,000	\$ 4,248,209	\$ 53,209
Charges for services	165,000	165,000	96,854	(68,146)
Intergovernmental	6,880,736	7,019,978	7,512,267	492,289
Other	80,000	80,000	38,118	(41,882)
<i>Total revenues</i>	<u>11,320,736</u>	<u>11,459,978</u>	<u>11,895,448</u>	<u>435,470</u>
<b>Expenditures</b>				
Current:				
Human services:				
Children's services:				
Personal services	8,173,360	7,718,360	7,136,332	582,028
Materials and supplies	72,250	93,250	63,268	29,982
Contractual services	4,675,000	5,206,008	4,447,896	758,112
Capital outlay	291,616	291,616	42,706	248,910
Other	252,000	265,000	188,162	76,838
<i>Total expenditures</i>	<u>13,464,226</u>	<u>13,574,234</u>	<u>11,878,364</u>	<u>1,695,870</u>
<i>Excess of revenues over (under) expenditures</i>	(2,143,490)	(2,114,256)	17,084	2,131,340
<b>Other financing sources</b>				
Sale of capital assets	20,000	20,000	26,077	6,077
<i>Net change in fund balance</i>	(2,123,490)	(2,094,256)	43,161	2,137,417
<i>Fund balance at beginning of year</i>	8,913,268	8,913,268	8,913,268	-
<i>Prior year encumbrances appropriated</i>	5,014	5,014	5,014	-
<i>Fund balance at year end</i>	<u>\$ 6,794,792</u>	<u>\$ 6,824,026</u>	<u>\$ 8,961,443</u>	<u>\$ 2,137,417</u>



**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Federal Grants Fund**  
**For the Year Ended December 31, 2023**

	<u>Budgeted amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actuals</u>	
<b>Revenues</b>				
Intergovernmental	\$ 341,214	\$ 563,898	\$ 450,190	\$ (113,708)
Interest	600	600	1,581	981
Other	11,000	11,000	107	(10,893)
<i>Total revenues</i>	<u>352,814</u>	<u>575,498</u>	<u>451,878</u>	<u>(123,620)</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive:				
Federal grants:				
Personnel services	250,000	356,250	205,000	151,250
Materials and supplies	-	1,770	1,007	763
Contractual services	9,300,000	9,894,023	3,760,063	6,133,960
Capital outlay	231,273	775,563	306,003	469,560
Other	100,000	103,852	2,000	101,852
<i>Total legislative and executive</i>	<u>9,881,273</u>	<u>11,131,458</u>	<u>4,274,073</u>	<u>6,857,385</u>
Judicial System:				
Federal grants:				
Personal services	174,328	432,961	308,290	124,671
Materials and supplies	-	-	-	-
Contractual services	-	225	-	225
Other	-	-	-	-
<i>Total judicial system</i>	<u>174,328</u>	<u>433,186</u>	<u>308,290</u>	<u>124,896</u>
Public safety:				
Federal grants:				
Personnel services	51,956	65,106	55,323	9,783
Materials and supplies	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	2,335	1,821	514
Other	-	1,157	215	942
<i>Total public safety</i>	<u>51,956</u>	<u>68,598</u>	<u>57,359</u>	<u>11,239</u>
Economic development:				
Federal grants:				
Other	260,800	247,167	118,511	128,656
<i>Total expenditures</i>	<u>10,368,357</u>	<u>11,880,409</u>	<u>4,758,233</u>	<u>7,122,176</u>
<i>Excess of revenues over (under) expenditures</i>	(10,015,543)	(11,304,911)	(4,306,355)	6,998,556
<b>Other financing sources (uses)</b>				
Transfers in	40,000	86,856	119,243	32,387
Transfers (out)	(820,000)	(20,000)	-	20,000
<i>Total other financing sources (uses)</i>	<u>(780,000)</u>	<u>66,856</u>	<u>119,243</u>	<u>52,387</u>
<i>Net change in fund balance</i>	(10,795,543)	(11,238,055)	(4,187,112)	7,050,943
<i>Fund balance at beginning of year</i>	20,902,448	20,902,448	20,902,448	-
<i>Fund balance at year end</i>	<u>\$ 10,106,905</u>	<u>\$ 9,664,393</u>	<u>\$ 16,715,336</u>	<u>\$ 7,050,943</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in**  
**Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sewer Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 3,460,000	\$ 3,628,777	\$ 168,777
Special assessments	300,000	400,975	100,975
Other	-	2,899	2,899
<i>Total revenues</i>	<u>3,760,000</u>	<u>4,032,651</u>	<u>272,651</u>
<b>Expenses</b>			
Personal services	723,117	609,906	113,211
Materials and supplies	118,984	99,405	19,579
Contractual services	3,448,440	2,535,698	912,742
Capital outlay	172,900	144,068	28,832
Other	33,827	26,142	7,685
Debt service:			
Principal retirement	185,000	184,538	462
Interest and fiscal charges	112,300	107,920	4,380
<i>Total expenses</i>	<u>4,794,568</u>	<u>3,707,677</u>	<u>1,086,891</u>
<i>Net change in fund equity</i>	(1,034,568)	324,974	1,359,542
<i>Fund equity at beginning of year</i>	4,318,844	4,318,844	-
<i>Prior year encumbrances appropriated</i>	431,084	431,084	-
<i>Fund equity at end of year</i>	<u>\$ 3,715,360</u>	<u>\$ 5,074,902</u>	<u>\$ 1,359,542</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, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 48,600	\$ 41,315	\$ (7,285)
Licenses and permits	418,400	360,483	(57,917)
Fines and forfeitures	28,050	20,376	(7,674)
Contributions and donations	20,000	63,405	43,405
Other	24,400	39,196	14,796
<i>Total revenues</i>	<u>539,450</u>	<u>524,775</u>	<u>(14,675)</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personnel services	367,577	367,577	-
Materials and supplies	18,675	18,546	129
Contractual services	93,435	87,161	6,274
Capital outlay	4,455	3,585	870
Other	2,598	2,597	1
<i>Total expenditures</i>	<u>486,740</u>	<u>479,466</u>	<u>7,274</u>
<i>Excess of revenues over (under) expenditures</i>	52,710	45,309	(7,401)
<b>Other financing sources</b>			
Transfers in	-	60,000	60,000
<i>Net change in fund balance</i>	52,710	105,309	52,599
<i>Fund balance at beginning of year</i>	43,806	43,806	-
<i>Prior year encumbrances appropriated</i>	14	14	-
<i>Fund balance at year end</i>	<u>\$ 96,530</u>	<u>\$ 149,129</u>	<u>\$ 52,599</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, 2023*

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 1,427,100	\$ 1,473,514	\$ 46,414
Licenses and permits	10	35	25
Other	10	616	606
<i>Total revenues</i>	<u>1,427,120</u>	<u>1,474,165</u>	<u>47,045</u>
<b>Expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Real estate assessment:			
Personal services	755,252	755,252	-
Materials and supplies	5,178	5,178	-
Contractual services	857,816	844,817	12,999
Capital outlay	42,948	42,948	-
Other	8,528	8,528	-
<i>Total expenditures</i>	<u>1,669,722</u>	<u>1,656,723</u>	<u>12,999</u>
<i>Net change in fund balance</i>	(242,602)	(182,558)	60,044
<i>Fund balance at beginning of year</i>	181,738	181,738	-
<i>Prior year encumbrances appropriated</i>	5,340	5,340	-
<i>Fund balance at year end</i>	<u>\$ (55,524)</u>	<u>\$ 4,520</u>	<u>\$ 60,044</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, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 1,000	\$ 997	\$ (3)
Licenses and permits	24,000	24,987	987
Intergovernmental	5,990,000	6,239,768	249,768
Investment income	30,000	88,424	58,424
<i>Total revenues</i>	<u>6,045,000</u>	<u>6,354,176</u>	<u>309,176</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal services	3,492,890	3,216,586	276,304
Materials and supplies	730,000	659,427	70,573
Contractual services	2,144,000	1,773,942	370,058
Capital outlay	454,611	263,865	190,746
Other	287,232	240,665	46,567
<i>Total expenditures</i>	<u>7,108,733</u>	<u>6,154,485</u>	<u>954,248</u>
<i>Excess of expenditures over (under) revenues</i>	(1,063,733)	199,691	1,263,424
<b>Other financing sources</b>			
Sale of capital assets	4,000	8,492	4,492
<i>Net change in fund balance</i>	(1,059,733)	208,183	1,267,916
<i>Fund balance at beginning of year</i>	2,787,047	2,787,047	-
<i>Prior year encumbrances appropriated</i>	93	93	-
<i>Fund balance at year end</i>	<u>\$ 1,727,407</u>	<u>\$ 2,995,323</u>	<u>\$ 1,267,916</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, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 1,224,292	\$ 1,256,820	\$ 32,528
Intergovernmental	2,721,710	2,320,951	(400,759)
Contributions and donations	1,600	1,997	397
Other	2,204	2,182	(22)
<i>Total revenues</i>	<u>3,949,806</u>	<u>3,581,950</u>	<u>(367,856)</u>
<b>Expenditures</b>			
Current:			
General government:			
Judicial system:			
Court operations:			
Personal services	1,531,465	1,224,306	307,159
Materials and supplies	37,763	29,600	8,163
Contractual services	2,383,179	1,914,659	468,520
Capital outlay	70,724	63,037	7,687
Other	401,820	213,132	188,688
<i>Total expenditures</i>	<u>4,424,951</u>	<u>3,444,734</u>	<u>980,217</u>
<i>Excess of expenditures over (under) revenues</i>	(475,145)	137,216	612,361
<b>Other financing sources</b>			
Transfers in	120,000	-	(120,000)
<i>Net change in fund balance</i>	(355,145)	137,216	492,361
<i>Fund balance at beginning of year</i>	2,221,142	2,221,142	-
<i>Prior year encumbrances appropriated</i>	30,633	30,633	-
<i>Fund balance at year end</i>	<u>\$ 1,896,630</u>	<u>\$ 2,388,991</u>	<u>\$ 492,361</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, 2023*

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 205,035	\$ 272,210	\$ 67,175
Intergovernmental	9,347	18,821	9,474
Contributions and donations	-	9,000	9,000
Other	53,000	21,804	(31,196)
<i>Total revenues</i>	<u>267,382</u>	<u>321,835</u>	<u>54,453</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal services	18,947	17,532	1,415
Materials and supplies	90,000	89,935	65
Capital outlay	185,085	95,765	89,320
Other	205,400	142,928	62,472
<i>Total expenditures</i>	<u>499,432</u>	<u>346,160</u>	<u>153,272</u>
<i>Net change in fund balance</i>	(232,050)	(24,325)	207,725
<i>Fund balance at beginning of year</i>	745,272	745,272	-
<i>Fund balance at year end</i>	<u>\$ 513,222</u>	<u>\$ 720,947</u>	<u>\$ 207,725</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, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 331,500	\$ 278,894	\$ (52,606)
Intergovernmental	26,000	23,569	(2,431)
Other	45,000	42,184	(2,816)
<i>Total revenues</i>	<u>402,500</u>	<u>344,647</u>	<u>(57,853)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal services	59,798	38,409	21,389
Materials and supplies	31,014	7,319	23,695
Contractual services	377,629	188,289	189,340
Capital outlay	47,000	20,769	26,231
Other	50,700	29,104	21,596
<i>Total expenditures</i>	<u>566,141</u>	<u>283,890</u>	<u>282,251</u>
<i>Excess of revenues over (under) expenditures</i>	(163,641)	60,757	224,398
<b>Other financing sources</b>			
Sale of capital assets	7,500	12,357	4,857
<i>Net change in fund balance</i>	(156,141)	73,114	229,255
<i>Fund balance at beginning of year</i>	420,562	420,562	-
<i>Fund balance at year end</i>	<u>\$ 264,421</u>	<u>\$ 493,676</u>	<u>\$ 229,255</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, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 28,006	\$ 99,146	\$ 71,140
<b>Expenditures</b>			
Current:			
General government:			
Judicial system:			
Court Computers:			
Materials and supplies	500	-	500
Contractual services	69,779	53,420	16,359
Capital outlay	116,496	37,756	78,740
<i>Total expenditures</i>	<u>186,775</u>	<u>91,176</u>	<u>95,599</u>
<i>Excess of expenditures over (under) revenues</i>	(158,769)	7,970	166,739
<b>Other financing sources</b>			
Sale of capital assets	-	20	20
<i>Net change in fund balance</i>	(158,769)	7,990	166,759
<i>Fund balance at beginning of year</i>	484,927	484,927	-
<i>Fund balance at year end</i>	<u>\$ 326,158</u>	<u>\$ 492,917</u>	<u>\$ 166,759</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Dayspring Fund*  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property taxes	\$ 1,516,500	\$ 1,560,762	\$ 44,262
Charges for services	660,400	760,826	100,426
Intergovernmental	229,950	191,945	(38,005)
Rentals	21,325	21,353	28
Other	23,338	28,611	5,273
<i>Total revenues</i>	<u>2,451,513</u>	<u>2,563,497</u>	<u>111,984</u>
<b>Expenditures</b>			
Current:			
Human services:			
Dayspring:			
Personal services	1,836,199	1,828,776	7,423
Materials and supplies	277,587	266,367	11,220
Contractual services	285,902	211,671	74,231
Capital outlay	185,983	155,422	30,561
Other	26,841	22,517	4,324
<i>Total expenditures</i>	<u>2,612,512</u>	<u>2,484,753</u>	<u>127,759</u>
<i>Net change in fund balance</i>	(160,999)	78,744	239,743
<i>Fund balance at beginning of year</i>	2,029,913	2,029,913	-
<i>Prior year encumbrances appropriated</i>	97	97	-
<i>Fund balance at year end</i>	<u>\$ 1,869,011</u>	<u>\$ 2,108,754</u>	<u>\$ 239,743</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, 2023*

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 441,600	\$ 393,329	\$ (48,271)
Intergovernmental	1,498,590	1,444,666	(53,924)
Other	80,600	72,455	(8,145)
<i>Total revenues</i>	<u>2,020,790</u>	<u>1,910,450</u>	<u>(110,340)</u>
<b>Expenditures</b>			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,468,350	1,411,991	56,359
Materials and supplies	2,652	2,339	313
Contractual services	525,569	459,109	66,460
Capital outlay	600	-	600
Other	100,353	88,691	11,662
<i>Total expenditures</i>	<u>2,097,524</u>	<u>1,962,130</u>	<u>135,394</u>
<i>Net change in fund balance</i>	(76,734)	(51,680)	25,054
<i>Fund balance at beginning of year</i>	760,876	760,876	-
<i>Prior year encumbrances appropriated</i>	33,787	33,787	-
<i>Fund balance at year end</i>	<u>\$ 717,929</u>	<u>\$ 742,983</u>	<u>\$ 25,054</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Prepayment of Interest Fund*  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 2,581	\$ 2,581
<i>Net change in fund balance</i>	-	2,581	2,581
<i>Fund balance at beginning of year</i>	34,060	34,060	-
<i>Fund balance at year end</i>	<u>\$ 34,060</u>	<u>\$ 36,641</u>	<u>\$ 2,581</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, 2023*

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 350,404	\$ 345,332	\$ (5,072)
Intergovernmental	187,915	137,881	(50,034)
Other	35,000	18,149	(16,851)
<i>Total revenues</i>	<u>573,319</u>	<u>501,362</u>	<u>(71,957)</u>
<b>Expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Delinquent Real Estate Collection:			
Personal services	383,718	340,364	43,354
Materials and supplies	11,995	11,483	512
Contractual services	5,250	2,345	2,905
Other	133,432	35,635	97,797
<i>Total expenditures</i>	<u>534,395</u>	<u>389,827</u>	<u>144,568</u>
<i>Net change in fund balance</i>	38,924	111,535	72,611
<i>Fund balance at beginning of year</i>	866,511	866,511	-
<i>Fund balance at year end</i>	<u>\$ 905,435</u>	<u>\$ 978,046</u>	<u>\$ 72,611</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, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ -	\$ 220	\$ 220
<b>Expenditures</b>			
Current:			
Conservation and recreation:			
Bike trail maintenance:			
Capital outlay	24,688	24,688	-
<i>Net change in fund balance</i>	(24,688)	(24,468)	220
<i>Fund balance at beginning of year</i>	128,496	128,496	-
<i>Fund balance at year end</i>	<u>\$ 103,808</u>	<u>\$ 104,028</u>	<u>\$ 220</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, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 27,000	\$ 13,526	\$ (13,474)
<b>Expenditures</b>			
Current:			
Public works:			
State fee assessment:			
Contractual services	29,500	15,562	13,938
<i>Net change in fund balance</i>	(2,500)	(2,036)	464
<i>Fund balance at beginning of year</i>	107	107	-
<i>Prior year encumbrances appropriated</i>	2,500	2,500	-
<i>Fund balance at year end</i>	<u>\$ 107</u>	<u>\$ 571</u>	<u>\$ 464</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Veterans' Cemetery Fund**  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ -	\$ 3,386	\$ 3,386
<b>Expenditures</b>			
Current:			
Human services:			
Veterans' cemetery:			
Other	11,500	10,580	920
<i>Total expenditures</i>	<u>11,500</u>	<u>10,580</u>	<u>920</u>
<i>Net change in fund balance</i>	(11,500)	(7,194)	4,306
<i>Fund balance at beginning of year</i>	38,054	38,054	-
<i>Fund balance at year end</i>	<u>\$ 26,554</u>	<u>\$ 30,860</u>	<u>\$ 4,306</u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ditch Maintenance Fund**  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Special assessments	\$ 635	\$ 682	\$ 47
<b>Expenditures</b>			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	161,076	36,668	124,408
<i>Net change in fund balance</i>	(160,441)	(35,986)	124,455
<i>Fund balance at beginning of year</i>	241,475	241,475	-
<i>Fund balance at year end</i>	<u>\$ 81,034</u>	<u>\$ 205,489</u>	<u>\$ 124,455</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Emergency Management Fund**  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 335,883	\$ 307,716	\$ (28,167)
<b>Expenditures</b>			
Current:			
Public safety:			
Emergency management:			
Personal services	10,000	10,000	-
Materials and supplies	4,816	2,973	1,843
Contractual services	5,000	-	5,000
Capital outlay	447,936	272,523	175,413
Other	45,640	29,945	15,695
<i>Total expenditures</i>	<u>513,392</u>	<u>315,441</u>	<u>197,951</u>
<i>Excess of expenditures over revenues</i>	(177,509)	(7,725)	169,784
<b>Other financing sources</b>			
Transfers in	-	5,240	5,240
<i>Net change in fund balance</i>	(177,509)	(2,485)	175,024
<i>Fund balance at beginning of year</i>	561,087	561,087	-
<i>Fund balance at year end</i>	<u>\$ 383,578</u>	<u>\$ 558,602</u>	<u>\$ 175,024</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Voting Equipment Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 100,000	\$ 140,636	\$ 40,636
Other	-	9,112	9,112
<i>Total revenues</i>	<u>100,000</u>	<u>149,748</u>	<u>49,748</u>
<b>Expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Voting Equipment:			
Materials and supplies	37,784	34,901	2,883
Contractual services	32,029	25,492	6,537
Capital outlay	29,112	15,581	13,531
Other	-	2,950	(2,950)
<i>Total expenditures</i>	<u>98,925</u>	<u>78,924</u>	<u>20,001</u>
<i>Excess of expenditures over revenues</i>	<u>1,075</u>	<u>70,824</u>	<u>69,749</u>
<b>Other financing sources</b>			
Sale of capital assets	-	121	121
Transfers in	49,086	19,906	(29,180)
<i>Total other financing sources</i>	<u>49,086</u>	<u>20,027</u>	<u>(29,059)</u>
<i>Net change in fund balance</i>	50,161	90,851	40,690
<i>Fund balance at beginning of year</i>	49,042	49,042	-
<i>Fund balance (deficit) at year end</i>	<u>\$ 99,203</u>	<u>\$ 139,893</u>	<u>\$ 40,690</u>

**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, 2023*

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 8,033	\$ 5,486	\$ (2,547)
Other	-	5,297	5,297
<i>Total revenues</i>	<u>8,033</u>	<u>10,783</u>	<u>2,750</u>
<b>Expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Screening and diversion:			
Materials and supplies	5,000	-	5,000
Contractual services	4,500	4,500	-
Capital outlay	5,000	-	5,000
<i>Total expenditures</i>	<u>14,500</u>	<u>4,500</u>	<u>10,000</u>
<i>Net change in fund balance</i>	(6,467)	6,283	12,750
<i>Fund balance at beginning of year</i>	92,975	92,975	-
<i>Fund balance at year end</i>	<u>\$ 86,508</u>	<u>\$ 99,258</u>	<u>\$ 12,750</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ohio Opioid Fund**  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ -	\$ 293,656	\$ 293,656
<i>Net change in fund balance</i>	-	293,656	293,656
<i>Fund balance at beginning of year</i>	64,571	64,571	-
<i>Fund balance at year end</i>	<u>\$ 64,571</u>	<u>\$ 358,227</u>	<u>\$ 293,656</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**State Grants Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 7,162,639	\$ 2,604,318	\$ (4,558,321)
<b>Expenditures</b>			
Current:			
General government:			
Legislative and executive:			
State grants:			
Capital outlay	4,908	4,908	-
Judicial system:			
State grants:			
Personal services	3,666,198	1,380,836	2,285,362
Materials and supplies	151,645	25,836	125,809
Contractual services	881,784	285,612	596,172
Capital outlay	324,974	181,544	143,430
Other	182,262	29,154	153,108
<i>Total judicial system</i>	<u>5,206,863</u>	<u>1,902,982</u>	<u>3,303,881</u>
Public safety:			
State grants:			
Personal services	742,361	167,028	575,333
Contractual services	524,139	95,109	429,030
<i>Total public safety</i>	<u>1,266,500</u>	<u>262,137</u>	<u>1,004,363</u>
Health:			
State grants:			
Contractual services	389,366	-	389,366
Economic development:			
State grants:			
Other	-	91,804	(91,804)
<i>Total expenditures</i>	<u>6,867,637</u>	<u>2,261,831</u>	<u>4,605,806</u>
<i>Net change in fund balance</i>	295,002	342,487	47,485
<i>Fund balance at beginning of year</i>	636,241	636,241	-
<i>Fund balance at year end</i>	<u>\$ 931,243</u>	<u>\$ 978,728</u>	<u>\$ 47,485</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Local Grants Fund**  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Contributions and donations	\$ 50,000	\$ 74,000	\$ 24,000
<b>Expenditures</b>			
Current:			
Public safety:			
Local grants:			
Other	\$ 3,500	\$ 657	\$ 2,843
Human services:			
Local grants:			
Other	50,000	45,289	4,711
<i>Total expenditures</i>	<u>53,500</u>	<u>45,946</u>	<u>7,554</u>
<i>Net change in fund balance</i>	(3,500)	28,054	31,554
<i>Fund balance at beginning of year</i>	26,873	26,873	-
<i>Fund balance at year end</i>	<u>\$ 23,373</u>	<u>\$ 54,927</u>	<u>\$ 31,554</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Debt Retirement Fund*  
*For the Year Ended December 31, 2023*

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Special assessments	\$ -	\$ 367	\$ 367
<i>Net change in fund balance</i>	-	367	367
<i>Fund balance at beginning of year</i>	288,909	288,909	-
<i>Fund balance at year end</i>	<u>\$ 288,909</u>	<u>\$ 289,276</u>	<u>\$ 367</u>



**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Obligation Debt Retirement Fund**  
**For the Year Ended December 31, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property taxes	\$ 1,552,500	\$ 1,663,197	\$ 110,697
Charges for services	471,400	461,000	(10,400)
Intergovernmental	302,713	222,976	(79,737)
<i>Total revenues</i>	<u>2,326,613</u>	<u>2,347,173</u>	<u>20,560</u>
<b>Expenditures</b>			
Debt service:			
Principal retirement	1,510,000	1,510,000	-
Interest and fiscal charges	461,291	461,289	2
<i>Total expenditures</i>	<u>1,971,291</u>	<u>1,971,289</u>	<u>2</u>
<i>Excess of revenues over expenditures</i>	355,322	375,884	20,562
<b>Other financing sources</b>			
Transfers in	172,120	1,000,000	827,880
<i>Net change in fund balance</i>	527,442	1,375,884	848,442
<i>Fund balance at beginning of year</i>	4,657,415	4,657,415	-
<i>Fund balance at year end</i>	<u>\$ 5,184,857</u>	<u>\$ 6,033,299</u>	<u>\$ 848,442</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, 2023**

---

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

**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, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 1,690,000	\$ 1,812,097	\$ 122,097
<b>Expenditures</b>			
Capital outlay	2,120,000	1,831,299	288,701
Debt service:			
Principal retirement	70,000	62,109	7,891
<i>Total expenditures</i>	<u>2,190,000</u>	<u>1,893,408</u>	<u>296,592</u>
<i>Excess of revenues over (under) expenditures</i>	(500,000)	(81,311)	418,689
<b>Other financing sources</b>			
Transfers in	30,000	30,000	-
<i>Net change in fund balance</i>	(470,000)	(51,311)	418,689
<i>Fund balance at beginning of year</i>	1,217,358	1,217,358	-
<i>Fund balance at year end</i>	<u>\$ 747,358</u>	<u>\$ 1,166,047</u>	<u>\$ 418,689</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Renovation Fund**  
*For the Year Ended December 31, 2023*

---

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

**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, 2023*

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

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Newhope Capital Projects Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Expenditures</b>			
Capital outlay	\$ 1,795,000	\$ 355,868	\$ 1,439,132
<i>Excess of expenditures over revenues</i>	(1,795,000)	(355,868)	1,439,132
<b>Other financing sources</b>			
Sale of capital assets	-	70,236	70,236
Transfers in	500,000	500,000	-
<i>Total other financing sources</i>	500,000	570,236	70,236
<i>Net change in fund balance</i>	(1,295,000)	214,368	1,509,368
<i>Fund balance at beginning of year</i>	2,377,001	2,377,001	-
<i>Fund balance at year end</i>	<u>\$ 1,082,001</u>	<u>\$ 2,591,369</u>	<u>\$ 1,509,368</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, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 19,200	\$ 16,815	\$ (2,385)
<b>Expenditures</b>			
Capital outlay	14,000	1,409	12,591
<i>Net change in fund balance</i>	5,200	15,406	10,206
<i>Fund balance at beginning of year</i>	100,353	100,353	-
<i>Fund balance at year end</i>	<u>\$ 105,553</u>	<u>\$ 115,759</u>	<u>\$ 10,206</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, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 2,736,566	\$ 2,742,029	\$ 5,463
<b>Expenditures</b>			
Capital outlay	2,722,566	2,722,566	-
<i>Excess of revenues over expenditures</i>	14,000	19,463	5,463
<b>Other financing (uses)</b>			
Transfers (out)	(30,000)	(30,000)	-
<i>Net change in fund balance</i>	(16,000)	(10,537)	5,463
<i>Fund balance at beginning of year</i>	44,498	44,498	-
<i>Fund balance at year end</i>	<u>\$ 28,498</u>	<u>\$ 33,961</u>	<u>\$ 5,463</u>



**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Geographic Information System Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ -	\$ 190	\$ 190
<i>Net change in fund balance</i>	-	190	190
<i>Fund balance at beginning of year</i>	\$ 25,316	\$ 25,316	\$ -
<i>Fund balance at year end</i>	<u>\$ 25,316</u>	<u>\$ 25,506</u>	<u>\$ 190</u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Gorman Nature Center Capital Improvement Fund**  
*For the Year Ended December 31, 2023*

---

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

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Mental Health Housing Fund**  
**For the Year Ended December 31, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 750,000	\$ -	\$ (750,000)
Other	22,000	12,165	(9,835)
<i>Total revenues</i>	<u>772,000</u>	<u>12,165</u>	<u>(759,835)</u>
<b>Expenditures</b>			
Capital outlay	3,140,180	93,585	3,046,595
<i>Excess of expenditures over revenues</i>	(2,368,180)	(81,420)	2,286,760
<b>Other financing sources</b>			
Transfers in	1,500,000	-	(1,500,000)
<i>Net change in fund balance</i>	(868,180)	(81,420)	786,760
<i>Fund balance at beginning of year</i>	208,579	208,579	-
<i>Fund balance at year end</i>	<u>\$ (659,601)</u>	<u>\$ 127,159</u>	<u>\$ 786,760</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in Fund Equity**  
**Budget (Non-GAAP Basis) and Actual**  
**Employee Health Insurance Fund**  
**For the Year Ended December 31, 2023**

	<b>Final Budget</b>	<b>Actuals</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 10,864,498	\$ 10,451,389	\$ (413,109)
<b>Expenses</b>			
Personnel services	521,592	426,878	94,714
Contractual services	10,579,269	9,895,633	683,636
Capital outlay	10,000	9,119	881
Other	1,360	960	400
<i>Total expenses</i>	<u>11,112,221</u>	<u>10,332,590</u>	<u>779,631</u>
<i>Net change in fund equity</i>	(247,723)	118,799	366,522
<i>Fund equity at beginning of year</i>	2,161,763	2,161,763	-
<i>Fund equity at year end</i>	<u>\$ 1,914,040</u>	<u>\$ 2,280,562</u>	<u>\$ 366,522</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in Fund Equity**  
**Budget (Non-GAAP Basis) and Actual**  
**County Phone System Fund**  
**For the Year Ended December 31, 2023**

	<u>Final Budget</u>	<u>Actuals</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 266,675	\$ 222,948	\$ (43,727)
<b>Expenses</b>			
Contractual services	285,000	239,279	45,721
<i>Net change in fund equity</i>	(18,325)	(16,331)	1,994
<i>Fund equity at beginning of year</i>	24,250	24,250	-
<i>Fund equity at year end</i>	<u>\$ 5,925</u>	<u>\$ 7,919</u>	<u>\$ 1,994</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK

# Statistical Section







## Statistical Section

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

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

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

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

	2023	2022 (2)	2021	2020
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 80,235,101	\$ 79,339,134	\$ 81,134,080	\$ 80,235,001
Restricted for:				
Debt Service	6,739,257	5,257,566	3,122,532	1,817,366
Capital Projects	3,541,520	4,852,614	1,701,279	1,696,966
Mental Health	10,646,256	9,768,761	10,305,153	9,126,013
Developmental Disabilities Board	20,516,922	22,469,668	30,438,822	31,305,574
Public Assistance	-	-	1,093,499	399,812
Children's Services	5,485,875	6,036,502	10,205,284	8,571,914
Pension/OPEB	482,163	9,351,711	-	-
Street Repair and Maintenance	3,334,773	3,173,797	5,519,957	4,552,993
Court Operations	1,687,072	1,603,343	2,604,250	1,987,900
Dayspring	976,456	1,044,036	2,275,090	2,080,640
Federal Grants	6,278	-	326,747	1,347,641
State Grants	2,194,641	1,022,026	1,452,473	1,452,473
Unclaimed Monies	1,169,810	1,043,682	935,149	598,086
Developmental Disability Gifts:				
Nonexpendable	54,278	47,869	56,322	210,017
Other Purposes	5,036,991	3,839,131	4,888,403	4,306,672
Unrestricted (Deficit)	18,116,520	(6,053,738)	(32,930,892)	(74,871,075)
<i>Total Governmental Activities Net Position</i>	<u>160,223,913</u>	<u>142,796,102</u>	<u>123,128,148</u>	<u>74,817,993</u>
<b>Business-Type Activity:</b>				
Net Investment in Capital Assets	7,942,419	9,086,715	10,221,880	11,336,679
Unrestricted	3,952,026	3,541,625	2,748,585	2,185,130
<i>Total Business-Type Activity Net Position</i>	<u>11,894,445</u>	<u>12,628,340</u>	<u>12,970,465</u>	<u>13,521,809</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	88,177,520	88,425,849	91,355,960	91,571,680
Restricted	61,872,292	69,510,706	74,924,960	69,454,067
Unrestricted (Deficit)	22,068,546	(2,512,113)	(30,182,307)	(72,685,945)
<i>Total Primary Government Net Position</i>	<u>\$ 172,118,358</u>	<u>\$ 155,424,442</u>	<u>\$ 136,098,613</u>	<u>\$ 88,339,802</u>

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

(2) The County has reclassified certain components of net position consistent with 2023 presentation.

	<u>2019 (1)</u>	<u>2018</u>	<u>2017 (1)</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
\$	80,927,609	\$ 79,434,874	\$ 79,168,260	\$ 75,538,845	\$ 73,440,398	\$ 71,980,226
	2,458,440	1,938,291	1,485,522	1,552,818	1,593,059	1,306,566
	2,047,872	1,888,600	2,012,708	1,966,189	2,127,125	1,772,926
	8,004,271	7,189,717	6,781,130	6,784,703	6,123,139	6,139,781
	29,156,071	27,664,581	29,602,663	29,763,171	29,102,790	30,410,226
	1,543,594	556,552	1,468,444	2,338,634	1,494,847	934,826
	7,525,113	9,053,909	8,761,972	8,622,804	7,566,692	7,079,350
	-	-	-	-	-	-
	4,000,346	3,292,080	4,831,633	3,061,756	2,776,454	2,986,188
	2,499,049	2,576,477	2,040,415	2,040,868	1,839,198	1,787,027
	1,538,362	1,352,277	980,037	833,462	704,940	813,093
	346,654	336,364	361,123	387,555	453,655	370,891
	2,514,094	778,875	1,315,950	777,231	907,711	718,624
	655,288	383,991	366,470	326,860	317,352	227,330
	185,632	156,025	166,445	145,640	138,203	139,696
	3,593,946	3,413,886	1,213,254	2,520,207	2,275,087	2,411,732
	<u>(75,891,821)</u>	<u>(66,074,915)</u>	<u>(64,721,502)</u>	<u>(28,018,754)</u>	<u>(25,276,789)</u>	<u>(28,506,543)</u>
	<u>71,104,520</u>	<u>73,941,584</u>	<u>75,834,524</u>	<u>108,641,989</u>	<u>105,583,861</u>	<u>100,571,939</u>
	12,400,446	13,488,293	14,718,939	15,982,489	15,275,490	15,227,585
	<u>1,749,346</u>	<u>3,344,788</u>	<u>2,523,482</u>	<u>2,446,328</u>	<u>3,799,347</u>	<u>5,707,414</u>
	<u>14,149,792</u>	<u>16,833,081</u>	<u>17,242,421</u>	<u>18,428,817</u>	<u>19,074,837</u>	<u>20,934,999</u>
	93,328,055	92,923,167	93,887,199	91,521,334	88,715,888	87,207,811
	66,068,732	60,581,625	61,387,766	61,121,898	57,420,252	57,098,256
	<u>(74,142,475)</u>	<u>(62,730,127)</u>	<u>(62,198,020)</u>	<u>(25,572,426)</u>	<u>(21,477,442)</u>	<u>(22,799,129)</u>
\$	<u>85,254,312</u>	<u>\$ 90,774,665</u>	<u>\$ 93,076,945</u>	<u>\$ 127,070,806</u>	<u>\$ 124,658,698</u>	<u>\$ 121,506,938</u>

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

	2023	2022	2021	2020
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$ 6,063,975	\$ 6,181,973	\$ 6,396,099	\$ 5,107,328
Judicial	3,071,390	3,108,606	2,364,669	2,838,498
Public Safety	4,433,399	4,654,585	4,668,714	4,024,341
Public Works	555,802	732,733	803,432	732,950
Health	1,007,718	1,157,040	1,144,243	597,169
Human Services	1,202,237	1,273,073	1,616,254	1,749,043
Total Charges for Services and Sales	16,334,521	17,108,010	16,993,411	15,049,329
Operating Grants and Contributions	55,083,535	48,847,972	51,771,066	50,922,215
Capital Grants and Contributions	4,666,069	4,959,637	4,700,799	3,238,734
<i>Total Governmental Activities Program Revenues</i>	<u>76,084,125</u>	<u>70,915,619</u>	<u>73,465,276</u>	<u>69,210,278</u>
Business-Type Activity:				
Charges for Services and Sales	3,942,879	4,060,243	3,612,261	3,494,116
<i>Total Business-Type Activity Program Revenues</i>	<u>3,942,879</u>	<u>4,060,243</u>	<u>3,612,261</u>	<u>3,494,116</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 80,027,004</u>	<u>\$ 74,975,862</u>	<u>\$ 77,077,537</u>	<u>\$ 72,704,394</u>

	2019 (1)	2018	2017 (1)	2016	2015	2014 (1)
\$	5,459,686	\$ 5,622,717	\$ 6,582,613	\$ 5,455,765	\$ 5,509,652	\$ 5,926,193
	2,938,350	2,753,467	1,440,992	3,829,706	2,122,824	2,176,051
	3,962,976	3,316,582	3,173,689	1,402,543	3,087,041	2,749,803
	914,187	1,096,022	746,883	440,986	622,427	545,617
	1,585,049	2,069,041	2,876,510	2,354,701	1,995,009	2,214,699
	1,660,164	1,554,763	1,286,324	1,266,539	1,161,164	1,341,066
	16,520,412	16,412,592	16,107,011	14,750,240	14,498,117	14,953,429
	47,430,094	39,082,022	38,980,278	42,883,895	40,433,897	40,833,893
	5,898,636	4,470,690	3,505,310	3,316,357	4,489,132	2,572,625
	69,849,142	59,965,304	58,592,599	60,950,492	59,421,146	58,359,947
	3,603,424	3,707,159	3,007,832	2,499,615	2,421,417	2,469,035
	3,603,424	3,707,159	3,007,832	2,499,615	2,421,417	2,469,035
\$	73,452,566	\$ 63,672,463	\$ 61,600,431	\$ 63,450,107	\$ 61,842,563	\$ 60,828,982

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

	2023	2022	2021	2020
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$ 16,381,112	\$ 13,691,772	\$ 9,370,357	\$ 22,658,666
Legislative and Executive - External	464,503	511,059	419,450	572,349
Judicial System	14,359,890	11,799,446	11,376,940	13,250,597
Public Safety	20,218,146	15,235,916	6,170,481	19,401,407
Public Works	11,107,701	11,209,533	7,188,436	10,840,406
Health - Primary Government	30,433,940	24,366,174	29,462,524	24,561,132
Health - External	280,748	280,748	230,492	346,800
Human Services - Primary Government	25,825,124	22,040,746	12,028,978	25,706,417
Human Services - External	376,931	376,268	379,134	333,805
Conservation and Recreation	263,753	234,548	106,926	452,987
Economic Development	98,056	1,439,684	406,351	65,582
Interest and Fiscal Charges	690,936	719,636	786,819	1,070,486
<i>Total Governmental Activities Expenses</i>	120,500,840	101,905,530	77,926,888	119,260,634
Business-Type Activity:				
Sewer	4,679,673	4,402,660	4,170,070	4,125,539
<i>Total Primary Government Expenses</i>	125,180,513	106,308,190	82,096,958	123,386,173
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(44,416,715)	(30,989,911)	(4,461,612)	(50,050,356)
Business-Type Activity	(736,794)	(342,417)	(557,809)	(631,423)
<i>Total Primary Government Net (Expense)/Revenue</i>	\$ (45,153,509)	\$ (31,332,328)	\$ (5,019,421)	\$ (50,681,779)

2019 (1)	2018	2017 (1)	2016	2015	2014 (1)
\$ 12,038,084	\$ 14,430,354	\$ 15,045,406	\$ 10,331,237	\$ 10,360,876	\$ 15,087,032
563,327	556,134	515,300	553,073	763,041	1,034,845
13,398,682	10,894,877	9,963,854	11,971,128	11,281,244	9,539,684
21,144,766	15,506,215	17,923,421	16,716,957	15,364,256	13,296,248
12,399,661	9,634,031	5,974,340	9,063,134	8,492,441	8,117,495
25,673,773	26,322,893	25,415,516	28,238,285	28,336,226	28,739,028
205,068	201,926	200,918	209,850	189,415	197,318
31,341,944	26,418,757	27,994,411	23,528,898	22,442,112	22,417,600
494,035	581,644	749,621	656,255	579,631	317,523
313,057	221,398	217,442	258,609	280,690	187,499
141,816	133,657	160,397	145,186	177,690	218,037
1,014,942	1,096,361	1,158,043	1,229,403	1,244,237	1,563,437
118,729,155	105,998,247	105,318,669	102,902,015	99,511,859	100,715,746
6,289,818	4,116,999	4,195,053	3,151,788	4,252,927	2,832,776
125,018,973	110,115,246	109,513,722	106,053,803	103,764,786	103,548,522
(48,880,013)	(46,032,943)	(46,726,070)	(41,951,523)	(40,090,713)	(42,355,799)
(2,686,394)	(409,840)	(1,187,221)	(652,173)	(1,831,510)	(363,741)
\$ (51,566,407)	\$ (46,442,783)	\$ (47,913,291)	\$ (42,603,696)	\$ (41,922,223)	\$ (42,719,540)

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

	2023	2022	2021	2020
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$ 4,966,066	\$ 4,445,130	\$ 4,251,851	\$ 4,053,499
Health - Mental Health Board	2,097,464	2,077,879	2,029,578	2,000,298
Health - Developmental Disabilities Board	9,041,086	8,932,549	8,849,922	8,586,196
Human Services - Children's Services	4,355,233	4,523,757	4,385,359	4,410,115
Human Services - Dayspring	1,659,102	1,644,143	1,603,682	1,577,743
Permissive Sales Tax	25,915,747	26,304,870	25,041,728	21,200,656
Park Operations	445,827	-	-	-
Grants and Entitlements not Restricted to Specific Programs	6,323,580	5,895,299	5,178,127	8,824,464
Investment Earnings and Increase (Decrease) in Fair Value of Investments	6,593,617	(3,558,120)	8,426	1,886,082
Gain on Sale of Assets	124,046	-	-	-
Miscellaneous	322,758	392,358	1,423,094	1,224,776
Transfers	-	-	-	-
<i>Total Governmental Activities</i>	<u>61,844,526</u>	<u>50,657,865</u>	<u>52,771,767</u>	<u>53,763,829</u>
Business-Type Activity:				
Miscellaneous	2,899	292	6,465	3,440
Transfers	-	-	-	-
<i>Total Business-Type Activity</i>	<u>2,899</u>	<u>292</u>	<u>6,465</u>	<u>3,440</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>61,847,425</u>	<u>50,658,157</u>	<u>52,778,232</u>	<u>53,767,269</u>
<b>Change in Net Position</b>				
Governmental Activities	17,427,811	19,667,954	48,310,155	3,713,473
Business-Type Activity	(733,895)	(342,125)	(551,344)	(627,983)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 16,693,916</u>	<u>\$ 19,325,829</u>	<u>\$ 47,758,811</u>	<u>\$ 3,085,490</u>

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



	<u>2019 (1)</u>	<u>2018</u>	<u>2017 (1)</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
\$	3,501,835	\$ 3,548,726	\$ 3,429,251	\$ 3,406,997	\$ 3,784,563	\$ 3,748,250
	1,761,668	1,854,680	1,797,925	1,790,806	1,818,969	1,849,250
	7,505,202	7,648,524	7,577,280	7,661,579	7,618,772	7,922,914
	3,306,199	3,415,366	3,357,812	3,400,062	3,379,307	2,801,209
	1,363,199	1,379,834	1,367,604	1,316,651	1,292,967	1,307,534
	20,335,358	19,858,742	19,734,990	22,660,872	21,748,300	18,430,739
	-	-	-	-	-	-
	4,682,584	4,845,231	6,447,852	3,370,521	3,991,308	3,514,225
	2,842,959	1,088,425	928,393	624,536	478,939	302,079
	-	-	-	-	-	-
	743,945	500,475	561,554	777,627	955,508	706,610
	-	-	-	-	34,002	48,981
	<u>46,042,949</u>	<u>44,140,003</u>	<u>45,202,661</u>	<u>45,009,651</u>	<u>45,102,635</u>	<u>40,631,791</u>
	3,105	500	825	6,153	5,350	5,683
	-	-	-	-	(34,002)	(48,981)
	<u>3,105</u>	<u>500</u>	<u>825</u>	<u>6,153</u>	<u>(28,652)</u>	<u>(43,298)</u>
	<u>46,046,054</u>	<u>44,140,503</u>	<u>45,203,486</u>	<u>45,015,804</u>	<u>45,073,983</u>	<u>40,588,493</u>
	(2,837,064)	(1,892,940)	(1,523,409)	3,058,128	5,011,922	(1,724,008)
	(2,683,289)	(409,340)	(1,186,396)	(646,020)	(1,860,162)	(407,039)
\$	<u>(5,520,353)</u>	<u>(2,302,280)</u>	<u>(2,709,805)</u>	<u>2,412,108</u>	<u>3,151,760</u>	<u>(2,131,047)</u>

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

	2023	2022	2021	2020
<b>General Fund</b>				
Nonspendable	\$ 2,261,671	\$ 2,363,211	\$ 2,662,203	\$ 2,020,046
Restricted	33,311	33,311	-	-
Committed	-	-	203,892	385,196
Assigned	4,956,651	2,216,105	3,919,470	2,079,155
Unassigned (Deficit)	26,130,697	17,866,634	16,431,703	13,722,013
<i>Total General Fund (Deficit)</i>	<u>33,382,330</u>	<u>22,479,261</u>	<u>23,217,268</u>	<u>18,206,410</u>
<b>All Other Governmental Funds</b>				
Nonspendable	602,516	637,059	475,607	676,922
Restricted	66,176,716	64,879,153	61,175,619	59,295,978
Committed	239,229	234,674	339,802	332,684
Assigned	1,484,616	1,436,489	1,160,132	658,153
Unassigned (Deficit)	(116,156)	(257,047)	(87)	(18,832)
<i>Total All Other Governmental Funds</i>	<u>68,386,921</u>	<u>66,930,328</u>	<u>63,151,073</u>	<u>60,944,905</u>
<i>Total Governmental Funds</i>	<u>\$ 101,769,251</u>	<u>\$ 89,409,589</u>	<u>\$ 86,368,341</u>	<u>\$ 79,151,315</u>

	2019	2018	2017	2016	2015	2014
\$	1,492,768	\$ 926,841	\$ 884,497	\$ 883,898	\$ 709,104	\$ 661,051
	-	-	-	-	-	-
	158,060	144,953	255,461	212,776	130,549	306,218
	2,092,330	100,501	-	-	-	-
	10,875,033	9,776,764	8,414,153	6,694,377	3,236,123	1,350,346
	<u>14,618,191</u>	<u>10,949,059</u>	<u>9,554,111</u>	<u>7,791,051</u>	<u>4,075,776</u>	<u>2,317,615</u>
	659,740	770,041	1,040,800	1,091,907	988,221	860,687
	56,291,808	52,598,993	52,555,965	52,912,473	49,609,844	49,777,309
	289,278	277,104	288,383	328,022	298,940	269,879
	437,525	628,929	851,348	64,436	69,262	564,182
	(74,083)	(127,589)	(564,564)	(1,982,328)	(2,792,780)	(2,347,615)
	<u>57,604,268</u>	<u>54,147,478</u>	<u>54,171,932</u>	<u>52,414,510</u>	<u>48,173,487</u>	<u>49,124,442</u>
\$	<u>72,222,459</u>	<u>\$ 65,096,537</u>	<u>\$ 63,726,043</u>	<u>\$ 60,205,561</u>	<u>\$ 52,249,263</u>	<u>\$ 51,442,057</u>

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

	2023	2022	2021	2020
<b>Revenues</b>				
Property Taxes	\$ 21,018,367	\$ 20,284,074	\$ 20,275,152	\$ 19,685,247
Sales Taxes	25,660,738	25,793,997	24,394,252	21,196,542
Charges for Services	14,031,411	14,867,977	14,552,495	13,030,594
Licenses and Permits	928,864	1,119,906	1,203,616	1,175,914
Fines and Forfeitures	738,626	784,673	822,773	427,929
Intergovernmental	61,620,100	60,513,138	58,577,753	63,158,733
Special Assessments	1,048	5,723	30,946	64,602
Interest	4,057,278	(3,510,963)	8,426	1,886,082
Rentals	500,751	469,354	396,944	420,455
Contributions and Donations	90,696	95,352	367,311	144,695
Increase in fair value of investments	2,649,633	-	-	-
Other	1,429,736	1,664,477	1,423,094	1,224,776
<i>Total Revenues</i>	<u>132,727,248</u>	<u>122,087,708</u>	<u>122,052,762</u>	<u>122,415,569</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	15,920,730	15,272,581	13,672,431	21,487,321
Judicial System	14,197,808	14,793,295	13,829,170	12,990,344
Public Safety	19,274,818	18,915,424	18,186,549	17,257,724
Public Works	7,094,451	7,083,277	6,422,574	6,315,231
Health	30,182,005	27,855,517	27,789,708	24,287,180
Human Services	25,174,375	26,120,005	25,669,618	23,740,759
Conservation and Recreation	291,841	288,156	212,198	414,909
Economic Development	98,056	1,439,684	406,351	65,582
Other	-	-	177,284	667
Capital Outlay	5,077,316	5,152,006	4,532,162	3,458,545
Intergovernmental	1,122,182	1,168,075	1,129,157	1,128,603
Debt Service				
Principal Retirement	1,424,212	1,404,007	1,393,265	2,855,211
Interest and Fiscal Charges	633,838	658,919	701,806	964,960
Bond Issuance Costs	-	-	-	218,474
<i>Total Expenditures</i>	<u>120,491,632</u>	<u>120,150,946</u>	<u>114,122,273</u>	<u>115,185,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,235,616</u>	<u>1,936,762</u>	<u>7,930,489</u>	<u>7,230,059</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	124,046	53,417	54,813	55,018
Inception of Capital Lease	-	-	-	-
OPWC Loans Issued	-	-	-	-
Refunding Bonds Issued	-	-	-	13,090,000
Premium on Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	(12,871,526)
Bond Anticipation Notes Issued	-	-	-	-
Note Premium	-	-	-	-
Transfers In	1,734,389	4,336,783	1,199,733	817,508
Transfers Out	(1,734,389)	(3,285,714)	(1,968,009)	(1,392,203)
<i>Total Other Financing Sources (Uses)</i>	<u>124,046</u>	<u>1,104,486</u>	<u>(713,463)</u>	<u>(301,203)</u>
Net Change in Fund Balances	<u>\$ 12,359,662</u>	<u>\$ 3,041,248</u>	<u>\$ 7,217,026</u>	<u>\$ 6,928,856</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.80%	1.77%	1.94%	3.60%

2019	2018	2017	2016	2015	2014
\$ 17,913,745	\$ 17,212,080	\$ 17,437,227	\$ 17,777,917	\$ 18,093,737	\$ 17,243,739
20,183,215	19,754,222	20,416,894	22,744,500	20,869,242	18,357,435
14,257,482	14,067,007	14,204,062	13,091,005	12,974,303	13,374,270
1,283,614	1,514,317	1,163,857	891,529	938,379	873,378
528,566	334,398	305,608	338,931	397,545	260,795
55,958,945	49,287,546	48,843,326	50,029,730	47,394,509	47,984,741
103,437	101,385	136,010	169,479	886,475	881,293
2,842,959	1,088,425	928,393	624,536	478,939	302,079
444,791	423,066	436,189	424,168	413,009	444,010
50,724	41,691	53,553	39,881	121,030	189,387
-	-	-	-	-	-
743,945	500,475	561,554	777,627	955,508	706,610
<u>114,311,423</u>	<u>104,324,612</u>	<u>104,486,673</u>	<u>106,909,303</u>	<u>103,522,676</u>	<u>100,617,737</u>
10,813,193	15,256,152	14,069,950	9,800,572	10,076,906	13,025,571
12,464,173	10,646,513	9,298,540	11,494,626	11,050,520	9,653,293
16,738,566	13,635,709	15,344,587	15,446,614	15,309,633	13,220,290
5,631,436	5,377,232	5,123,399	4,816,319	5,143,108	4,847,355
26,180,038	27,067,169	26,344,771	26,564,219	27,417,387	28,121,009
24,712,318	22,958,579	22,283,695	21,969,149	23,159,191	22,102,362
250,787	192,216	186,139	216,785	300,556	168,036
141,816	133,657	160,397	145,186	177,690	218,037
633	18,299	586	538	4,637	531
6,827,735	5,787,793	4,072,511	4,110,201	4,930,213	4,811,114
1,262,430	1,339,704	1,465,839	1,419,178	1,532,087	1,549,686
2,828,061	1,573,524	1,783,535	3,195,942	2,730,789	2,569,954
967,115	998,269	1,063,154	1,167,589	1,196,629	1,598,208
127,647	-	-	56,529	144,161	202,233
<u>108,945,948</u>	<u>104,984,816</u>	<u>101,197,103</u>	<u>100,403,447</u>	<u>103,173,507</u>	<u>102,087,679</u>
5,365,475	(660,204)	3,289,570	6,505,856	349,169	(1,469,942)
401,816	69,514	36,619	191,913	14,874	65,414
-	-	194,293	-	-	-
149,219	-	-	-	-	230,000
5,061,177	-	-	1,825,000	6,330,000	9,355,000
584,618	-	-	13,074	327,420	269,545
(5,518,148)	-	-	(1,781,545)	(6,513,259)	(9,422,312)
1,075,000	1,195,000	-	1,202,000	265,000	195,000
6,765	-	-	-	-	-
1,691,853	2,685,233	2,134,729	2,281,543	2,549,780	3,285,062
<u>(1,691,853)</u>	<u>(2,685,233)</u>	<u>(2,134,729)</u>	<u>(2,281,543)</u>	<u>(2,515,778)</u>	<u>(3,236,081)</u>
<u>1,760,447</u>	<u>1,264,514</u>	<u>230,912</u>	<u>1,450,442</u>	<u>458,037</u>	<u>741,628</u>
<u>\$ 7,125,922</u>	<u>\$ 604,310</u>	<u>\$ 3,520,482</u>	<u>\$ 7,956,298</u>	<u>\$ 807,206</u>	<u>\$ (728,314)</u>
3.71%	2.60%	3.07%	4.51%	4.08%	4.26%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2023	\$ 2,370,157,090	\$ 405,813,590	\$ 6,771,877,400	\$ 489,513,150	\$ 556,264,943
2022	1,769,214,860	346,670,420	5,054,899,600	476,147,000	541,076,136
2021	1,756,537,040	346,550,070	5,018,677,257	452,211,960	513,877,227
2020	1,746,669,140	342,385,920	4,990,483,257	428,040,470	486,409,625
2019	1,543,487,610	335,310,410	4,409,964,600	337,427,920	383,440,818
2018	1,540,142,610	337,894,770	4,400,407,457	216,511,970	246,036,330
2017	1,555,493,470	345,890,830	4,444,267,057	150,443,400	170,958,409
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898

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

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

Source: Richland County Auditor

Totals				Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio		
\$ 3,265,483,830	\$ 7,328,142,343	44.6%		9.71497
2,592,032,280	5,595,975,736	46.3		10.74924
2,555,299,070	5,532,554,484	46.2		10.76059
2,517,095,530	5,476,892,882	46.0		10.74924
2,216,225,940	4,793,405,418	46.2		11.31249
2,094,549,350	4,646,443,787	44.1		11.07472
2,051,827,700	4,615,225,466	44.5		10.44156
2,036,482,600	4,593,521,613	44.3		10.43085
2,009,184,510	4,566,176,368	44.0		10.36527
2,002,341,480	4,565,004,727	43.9		10.32594

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

	2023	2022	2021	2020
<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	1.18697	1.58109	1.58176	1.58115
Commercial/Industrial and Public Utility Real	3.03234	3.50000	3.50000	3.47883
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Commercial/Industrial and Public Utility Real	1.05744	1.40856	1.40915	1.40860
General Business and Public Utility Personal	2.16596	2.50000	2.50000	2.48488
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.25407	0.33843	0.33857	0.33844
Commercial/Industrial and Public Utility Real	0.34655	0.40000	0.40000	0.39758
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.65725	0.87549	0.87586	0.87552
Commercial/Industrial and Public Utility Real	0.86638	1.00000	1.00000	0.99395
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.65725	0.87549	0.87586	0.87552
Commercial/Industrial and Public Utility Real	0.86638	1.00000	1.00000	0.99395
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.26290	0.35020	0.35034	0.35021
Commercial/Industrial and Public Utility Real	0.34655	0.40000	0.40000	0.39758
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2014 Children's Services Current Expenses				
Residential/Agricultural Real	0.65725	0.87549	0.87586	0.87552
Commercial/Industrial and Public Utility Real	0.86638	1.00000	1.00000	0.99395
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2018 Senior Citizens Current Expenses				
Residential/Agricultural Real	0.33346	0.44418	0.44437	0.44420
Commercial/Industrial and Public Utility Real	0.43319	0.50000	0.50000	0.49698
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
2019 Children's Services Current Expenses				
Residential/Agricultural Real	0.66692	0.88836	0.88874	0.88839
Commercial/Industrial and Public Utility Real	0.86638	1.00000	1.00000	0.99395
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2023 Park District				
Residential/Agricultural Real	0.48797	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.56315	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.65000	0.00000	0.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$6.22148	\$6.74893	\$6.75177	\$6.74915
Commercial/Industrial and Public Utility Real	10.35327	10.30000	10.30000	10.23769
General Business and Public Utility Personal	11.95000	10.30000	10.30000	10.30000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$8.22148	\$8.74893	\$8.75177	\$8.74915
Commercial/Industrial and Public Utility Real	12.35327	12.30000	12.30000	12.23769
General Business and Public Utility Personal	13.95000	12.30000	12.30000	12.30000
<b>Total Weighted Average Tax Rate</b>	\$9.71497	\$10.74924	\$10.76059	\$10.74924



2019	2018	2017	2016	2015	2014
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.77979	1.77530	1.75230	1.75918	1.75406	1.74446
3.50000	3.50000	3.43610	3.43667	3.40051	3.36302
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.58557	1.58157	1.56108	1.56721	1.56265	1.55410
2.50000	2.50000	2.49958	2.50000	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.38096	0.38000	0.37507	0.37655	0.37545	0.37339
0.40000	0.40000	0.39993	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.98551	0.98303	0.97029	0.97410	0.97127	0.96595
1.00000	1.00000	0.99983	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.98551	0.98303	0.97029	0.97410	0.97127	0.96595
1.00000	1.00000	0.99983	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.39420	0.39321	0.38812	0.38964	0.38851	0.38638
0.40000	0.40000	0.39993	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.98551	0.98303	0.97029	0.97410	0.97127	0.96595
1.00000	1.00000	0.99983	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.50000	0.50000	0.00000	0.00000	0.00000	0.00000
0.50000	0.50000	0.00000	0.00000	0.00000	0.00000
0.50000	0.50000	0.00000	0.00000	0.00000	0.00000
1.00000	0.69452	0.68552	0.68821	0.68620	0.68245
1.00000	1.00000	0.99983	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	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
\$7.59705	\$7.57917	\$6.98744	\$7.01489	\$6.99446	\$6.95617
10.30000	10.30000	9.73504	9.73667	9.70051	9.66302
10.30000	10.30000	9.80000	9.80000	9.80000	9.80000
\$9.59705	\$9.57917	\$8.98744	\$9.01489	\$8.99446	\$8.95617
12.30000	12.30000	11.73504	11.73667	11.70051	11.66302
12.30000	12.30000	11.80000	11.80000	11.80000	11.80000
\$11.31249	\$11.07472	\$10.44156	\$10.43085	\$10.36527	\$10.32594

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

	2023	2022	2021	2020
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Crestline</b>				
Residential/Agricultural Real	\$2.30000	\$2.30000	\$2.30000	\$2.30000
Commercial/Industrial and Public Utility Real	2.30000	2.30000	2.30000	2.30000
General Business and Public Utility Personal	2.30000	2.30000	2.30000	2.30000
<b>Galion</b>				
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
<b>Mansfield</b>				
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
<b>Ontario</b>				
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
<b>Shelby</b>				
Residential/Agricultural Real	4.85570	5.40415	5.40296	5.39664
Commercial/Industrial and Public Utility Real	5.38832	5.67947	5.69575	5.67737
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
<b>Bellville</b>				
Residential/Agricultural Real	12.06566	14.90136	14.43016	13.78241
Commercial/Industrial and Public Utility Real	13.04956	15.97573	15.86696	15.58304
General Business and Public Utility Personal	16.10000	16.10000	16.10000	16.10000
<b>Butler</b>				
Residential/Agricultural Real	7.08720	6.10899	6.11727	6.10908
Commercial/Industrial and Public Utility Real	7.31800	6.69904	6.69904	6.71417
General Business and Public Utility Personal	8.80000	6.80000	6.80000	6.80000
<b>Lexington</b>				
Residential/Agricultural Real	6.14322	7.19951	7.19888	7.19813
Commercial/Industrial and Public Utility Real	7.53017	8.20000	7.97242	7.97170
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
<b>Lucas</b>				
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

2019	2018	2017	2016	2015	2014
\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$2.30000
2.30000	2.30000	2.30000	2.30000	2.30000	2.30000
2.30000	2.30000	2.30000	2.30000	2.30000	2.30000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.89299	5.88336	5.84452	5.93769	5.93428	5.92950
5.67534	5.92630	5.87844	5.97079	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
15.94836	15.96160	15.95872	12.95504	11.25220	11.23565
15.71445	15.77767	15.72573	13.10000	13.03844	13.04223
16.10000	16.10000	16.10000	13.10000	13.10000	13.10000
6.71127	6.70737	4.68651	4.79914	4.80000	4.80000
6.76082	6.76082	4.76082	4.78864	4.78864	4.78864
6.80000	6.80000	4.80000	4.80000	4.80000	4.80000
7.95760	7.95041	7.93901	8.20000	8.20000	8.20000
7.94754	7.95794	7.89890	8.16481	8.20000	8.20000
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

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

	2023	2022	2021	2020
<b>Plymouth</b>				
Residential/Agricultural Real	\$10.77688	\$11.96180	\$11.95144	\$12.43273
Commercial/Industrial and Public Utility Real	19.04050	19.45349	19.50000	19.43343
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	4.71821	5.18636	5.18636	5.20748
Commercial/Industrial and Public Utility Real	8.76269	9.17062	9.17062	9.17062
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Blooming Grove</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	2.29831	2.42553	2.42624	2.42877
Commercial/Industrial and Public Utility Real	2.92280	2.98616	2.98616	2.98385
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
<b>Franklin</b>				
Residential/Agricultural Real	4.31773	4.83654	4.84114	4.84836
Commercial/Industrial and Public Utility Real	4.46957	5.23029	5.23029	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
<b>Jackson</b>				
Residential/Agricultural Real	3.75286	4.08056	4.08338	4.08383
Commercial/Industrial and Public Utility Real	4.17901	4.20627	4.20634	4.20634
General Business and Public Utility Personal	5.60000	5.60000	5.60000	5.60000
<b>Jefferson</b>				
Residential/Agricultural Real	9.34798	9.78429	9.79877	9.80465
Commercial/Industrial and Public Utility Real	11.35837	11.03790	10.99545	11.00945
General Business and Public Utility Personal	13.00000	11.70000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	12.34923	15.39897	15.39398	15.37795
Commercial/Industrial and Public Utility Real	15.50776	18.75000	18.68571	18.67932
General Business and Public Utility Personal	18.75000	18.75000	18.75000	18.75000
<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

2019	2018	2017	2016	2015	2014
\$13.26345	\$13.21741	\$13.48505	\$13.57092	\$13.54866	\$13.37386
19.50000	19.06194	18.94285	19.14711	19.24748	18.89170
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.67635	5.65118	5.64132	5.59715	5.58615	5.53217
9.07746	9.07746	7.49453	9.15416	6.78398	6.78368
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
2.40492	2.40463	2.40362	2.34722	3.21739	3.21448
2.97919	2.97919	2.87670	2.99429	4.76765	4.76765
3.00000	3.00000	3.00000	3.00000	5.00000	5.00000
4.97265	4.97253	4.95700	4.82556	4.82243	4.81266
5.26699	5.26699	5.26699	5.30000	5.30000	5.30000
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
4.20660	3.70579	3.69372	3.63725	3.63596	3.63293
4.20582	3.70582	3.64207	3.72502	3.69349	3.69349
5.60000	5.10000	5.10000	5.10000	5.10000	5.10000
10.48107	10.47862	9.38036	9.27690	9.27519	9.27203
11.13837	11.19394	10.32308	10.39805	10.34618	10.34665
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
14.29975	14.14309	13.89217	14.80310	13.01489	12.98043
15.25000	15.25000	15.25000	15.25000	13.50000	13.50000
15.25000	15.25000	15.25000	15.25000	13.50000	13.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

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

	2023	2022	2021	2020
<b>Mifflin</b>				
Residential/Agricultural Real	\$14.38062	\$15.74483	\$15.72898	\$15.72085
Commercial/Industrial and Public Utility Real	19.18912	17.56284	17.52464	17.53283
General Business and Public Utility Personal	21.85000	18.35000	18.35000	18.35000
<b>Monroe</b>				
Residential/Agricultural Real	5.56713	6.45533	6.46019	6.46131
Commercial/Industrial and Public Utility Real	6.76556	7.66449	7.66449	7.66449
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	6.00120	6.98169	8.23609	5.74133
Commercial/Industrial and Public Utility Real	6.58093	6.63938	8.26539	5.76539
General Business and Public Utility Personal	7.50000	7.50000	10.00000	7.50000
<b>Plymouth</b>				
Residential/Agricultural Real	4.63184	5.44039	5.44689	5.44857
Commercial/Industrial and Public Utility Real	5.41111	5.42330	5.42330	5.42330
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	5.38283	6.28627	6.29036	6.29891
Commercial/Industrial and Public Utility Real	6.16644	6.70951	6.70951	6.70951
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
<b>Sharon</b>				
Residential/Agricultural Real	3.28400	3.77262	3.77641	3.77319
Commercial/Industrial and Public Utility Real	3.80934	4.07196	4.07196	4.07196
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
<b>Springfield</b>				
Residential/Agricultural Real	8.68155	10.68781	10.69064	8.49063
Commercial/Industrial and Public Utility Real	10.57471	12.30000	12.30000	10.10000
General Business and Public Utility Personal	12.30000	12.30000	12.30000	10.10000
<b>Troy</b>				
Residential/Agricultural Real	5.39617	6.16972	6.17138	6.17129
Commercial/Industrial and Public Utility Real	6.67053	7.37588	7.37537	7.37417
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Washington</b>				
Residential/Agricultural Real	7.20575	9.22161	9.92560	6.62478
Commercial/Industrial and Public Utility Real	8.33916	10.10000	10.73559	7.41924
General Business and Public Utility Personal	9.00000	10.10000	10.80000	7.50000

2019	2018	2017	2016	2015	2014
\$15.09826	\$15.06846	\$14.94215	\$15.18882	\$15.16480	\$15.11997
15.65000	15.64489	15.55170	15.65000	15.65000	15.65000
15.65000	15.65000	15.65000	15.65000	15.65000	15.65000
6.55477	6.76006	6.73918	6.50876	6.50851	6.50212
7.62001	7.41165	7.41165	7.37435	7.37435	7.31458
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.86085	5.86074	5.85682	5.63446	5.63427	5.62868
6.08166	6.08166	6.08166	7.03387	7.03387	7.03387
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
5.43352	5.43393	5.24077	5.19321	3.83388	3.83343
5.38739	5.38739	5.25241	5.40158	4.56865	4.56865
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
6.52412	6.52154	6.51332	4.87039	4.87169	4.86793
6.70942	6.70366	6.70366	5.29728	5.29601	5.29601
6.80000	6.80000	6.80000	5.30000	5.30000	5.30000
3.70209	3.70086	3.69802	3.56536	3.56562	3.56562
4.07196	4.13440	4.13440	4.19779	4.19779	4.19779
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
9.85998	9.05642	9.00491	9.10676	9.10291	9.09854
10.10000	9.30000	9.22553	9.30000	9.30000	9.27906
10.10000	9.30000	9.30000	9.30000	9.30000	9.30000
6.71212	6.70681	6.69477	6.74191	6.73953	4.73271
7.35229	7.34605	7.25937	7.36145	7.04599	5.40599
7.50000	7.50000	7.50000	7.50000	7.50000	5.50000
7.19611	7.18834	6.33912	7.47835	5.47670	5.47065
7.39222	7.28903	6.56995	7.50000	5.50000	5.50000
7.50000	7.50000	7.50000	7.50000	5.50000	5.50000

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

	2023	2022	2021	2020
<b>Weller</b>				
Residential/Agricultural Real	\$4.65120	\$5.04648	\$5.05179	\$5.05465
Commercial/Industrial and Public Utility Real	5.11497	5.41415	5.41408	5.42454
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	6.67895	7.77210	7.78149	7.78694
Commercial/Industrial and Public Utility Real	8.43644	9.56508	9.56508	9.57664
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	1.55493	2.25338	2.25809	2.26907
Commercial/Industrial and Public Utility Real	4.24409	5.00000	5.00000	5.00000
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Health Levy</b>				
Residential/Agricultural Real	0.90461	1.21031	1.21089	1.21057
Commercial/Industrial and Public Utility Real	1.20766	1.40000	1.39959	1.39062
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
<b>Ashland Public Library</b>				
Residential/Agricultural Real	0.60968	0.83878	0.83926	0.83936
Commercial/Industrial and Public Utility Real	0.86651	0.88219	0.89125	0.90132
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	2.51789	3.36561	3.36691	3.36597
Commercial/Industrial and Public Utility Real	3.35731	3.90000	3.89968	3.87405
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
<b>Marvin Memorial Library</b>				
Residential/Agricultural Real	1.22500	1.57993	1.58105	1.57872
Commercial/Industrial and Public Utility Real	1.47091	1.60868	1.61590	1.60774
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	3.02776	3.29812	3.37630	2.27689
Commercial/Industrial and Public Utility Real	3.54323	3.59254	3.79085	2.71348
General Business and Public Utility Personal	5.20000	5.20000	5.20000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.77255	2.80240	2.81843	3.11821
Commercial/Industrial and Public Utility Real	3.08719	3.09471	3.13328	3.19772
General Business and Public Utility Personal	4.45000	4.45000	4.45000	4.45000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.00000	2.00026	2.00353	2.00000
Commercial/Industrial and Public Utility Real	3.96457	4.35093	4.32262	4.27824
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000



2019	2018	2017	2016	2015	2014
\$5.20832	\$5.20898	\$5.20019	\$5.02897	\$5.02364	\$5.02072
5.39339	5.39339	5.34294	5.39978	5.58767	5.58767
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.23427	8.22658	8.18204	7.91485	7.90554	7.90430
9.56685	9.50145	9.50145	9.38876	9.38876	9.28640
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.15354	2.15272	2.14605	1.83793	1.83755	1.83437
4.92305	4.92305	4.62451	5.00000	4.62212	4.62209
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
1.35865	1.35527	1.33761	1.34076	1.33695	1.32962
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.93863	0.93846	0.93824	1.00000	1.00000	1.00000
0.94277	0.96279	0.95956	0.98428	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.80032	3.79038	3.73917	3.76966	3.75821	3.73650
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
1.75000	1.75000	1.75000	1.75000	1.75000	0.00000
1.60677	1.71892	1.68791	1.74589	1.75000	0.00000
1.75000	1.75000	1.75000	1.75000	1.75000	0.00000
2.28975	2.29642	2.29666	2.30165	2.30761	2.30782
2.83213	2.90186	2.88978	2.92624	2.97366	2.96277
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
3.12575	3.12858	3.27557	2.77033	2.77191	2.92048
3.20253	3.21730	3.25495	2.75038	2.75978	2.92527
4.45000	4.45000	4.45000	3.95000	3.95000	3.95000
2.12992	2.13221	2.13069	2.18220	2.18254	2.18167
4.55310	4.50013	4.34669	4.33132	4.29726	4.27490
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

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

	2023	2022	2021	2020
<b>Pioneer Career and Technology Center</b>				
Residential/Agricultural Real	\$2.08496	\$2.53238	\$2.53693	\$2.60635
Commercial/Industrial and Public Utility Real	3.06810	3.38995	3.34371	3.33606
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
<b>Schools</b>				
<b>Ashland City</b>				
Residential/Agricultural Real	24.39949	31.93895	32.05406	32.40709
Commercial/Industrial and Public Utility Real	38.60746	39.60827	40.05550	40.79128
General Business and Public Utility Personal	64.15000	64.55000	64.65000	65.00000
<b>Buckeye Central Local</b>				
Residential/Agricultural Real	31.38977	24.21315	24.21709	23.52439
Commercial/Industrial and Public Utility Real	22.33871	23.19309	23.19471	23.54693
General Business and Public Utility Personal	45.50000	45.50000	45.50000	45.50000
<b>Clear Fork Local</b>				
Residential/Agricultural Real	21.01917	21.33566	25.13789	25.13867
Commercial/Industrial and Public Utility Real	23.54869	27.79343	31.49897	31.26300
General Business and Public Utility Personal	45.25000	45.25000	49.05000	49.05000
<b>Crestline Exempted Village</b>				
Residential/Agricultural Real	43.11871	41.48480	40.48416	43.98394
Commercial/Industrial and Public Utility Real	61.45634	61.74297	60.44857	61.91323
General Business and Public Utility Personal	76.60000	74.90000	73.90000	75.45000
<b>Crestview Local</b>				
Residential/Agricultural Real	21.72287	23.54412	23.57549	23.60494
Commercial/Industrial and Public Utility Real	22.45625	23.72273	23.79521	23.83182
General Business and Public Utility Personal	45.40000	45.40000	45.40000	45.40000
<b>Galion City</b>				
Residential/Agricultural Real	29.82427	30.63642	31.72793	34.40316
Commercial/Industrial and Public Utility Real	44.87931	44.90357	45.09473	46.24190
General Business and Public Utility Personal	58.48000	58.73000	59.83000	59.83000
<b>Lexington Local</b>				
Residential/Agricultural Real	37.22061	42.82929	43.04776	43.02310
Commercial/Industrial and Public Utility Real	38.17025	46.66060	45.83529	45.53954
General Business and Public Utility Personal	47.70000	52.80000	53.00000	53.00000
<b>Loudonville-Perrysville Exempted Village</b>				
Residential/Agricultural Real	26.95530	29.16017	29.73965	29.77813
Commercial/Industrial and Public Utility Real	27.54771	29.70273	30.70067	30.75171
General Business and Public Utility Personal	36.72000	38.56000	39.10000	39.15000

2019	2018	2017	2016	2015	2014
\$2.75775	\$2.75074	\$2.73497	\$2.69966	\$2.69813	\$2.83000
3.36791	3.34456	3.38910	3.41873	3.40594	3.39000
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
35.65056	36.09516	36.28835	38.36305	38.45072	38.63550
42.53004	43.74691	43.82311	44.92055	45.62303	45.65630
65.15000	65.60000	65.80000	65.95000	66.05000	66.25000
22.26460	25.47073	24.96575	24.92217	25.32192	25.89191
24.29444	25.44900	28.77280	28.24268	28.67671	29.13269
45.50000	48.70000	49.50000	50.10000	50.50000	51.00000
25.72268	25.71538	25.63847	25.27993	25.26354	25.24712
31.46408	31.48147	30.97011	30.96388	30.76494	30.72414
49.05000	49.05000	49.05000	49.05000	49.05000	49.05000
43.65400	43.34931	43.12171	42.23553	41.36309	42.82754
61.17549	60.36293	61.62867	60.93677	59.89935	60.54361
75.10000	74.85000	74.60000	74.05000	73.20000	73.90000
24.22872	25.21697	25.15832	23.28155	25.26033	25.22290
24.83094	26.10122	25.73467	25.90003	28.29350	28.29350
45.40000	46.40000	46.40000	46.40000	48.40000	48.40000
34.47783	34.41924	36.81149	36.61687	36.52856	37.03403
46.22465	45.75768	49.66991	49.60094	49.21254	49.07431
59.83000	59.83000	60.28000	60.28000	60.28000	60.28000
46.69642	37.95501	38.06436	39.22596	39.20591	39.15401
47.94909	39.12079	39.27716	40.85279	40.84505	40.38107
55.30000	46.60000	46.80000	47.40000	47.40000	47.40000
29.97469	30.53048	30.92313	30.39385	30.62595	30.47853
32.35726	33.29462	33.70835	33.00517	32.93022	32.74526
39.30000	39.85000	40.27000	39.69000	39.81000	39.81000

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

	2023	2022	2021	2020
<b>Lucas Local</b>				
Residential/Agricultural Real	\$28.20001	\$29.90350	\$30.00001	\$30.80000
Commercial/Industrial and Public Utility Real	28.20001	30.93538	31.03538	31.83538
General Business and Public Utility Personal	40.20000	41.90000	42.00000	42.80000
<b>Madison Local</b>				
Residential/Agricultural Real	29.71296	31.81952	31.80756	32.30509
Commercial/Industrial and Public Utility Real	57.08782	56.94175	56.70067	57.21873
General Business and Public Utility Personal	71.40000	65.90000	65.90000	66.40000
<b>Mansfield City</b>				
Residential/Agricultural Real	36.72405	44.32629	44.76477	46.22005
Commercial/Industrial and Public Utility Real	50.24779	58.15727	58.51527	59.84856
General Business and Public Utility Personal	64.35000	68.45000	68.95000	70.45000
<b>Northmor Local</b>				
Residential/Agricultural Real	24.90886	25.15621	25.15947	26.05910
Commercial/Industrial and Public Utility Real	25.11235	28.15940	28.30127	29.17463
General Business and Public Utility Personal	32.74000	32.74000	32.74000	33.24000
<b>Ontario Local</b>				
Residential/Agricultural Real	32.94039	36.75075	36.85102	41.25111
Commercial/Industrial and Public Utility Real	38.30978	46.36415	46.08660	50.22872
General Business and Public Utility Personal	47.70000	51.30000	51.40000	55.80000
<b>Plymouth Local</b>				
Residential/Agricultural Real	23.40001	25.87742	26.11746	28.43226
Commercial/Industrial and Public Utility Real	27.29542	28.97846	29.41312	31.37637
General Business and Public Utility Personal	29.10000	29.70000	30.10000	32.20000
<b>Shelby City</b>				
Residential/Agricultural Real	26.50182	28.71933	28.73113	28.70661
Commercial/Industrial and Public Utility Real	35.43705	39.59136	39.71480	39.57540
General Business and Public Utility Personal	51.60000	53.40000	53.40000	53.40000
<b>South Central Local</b>				
Residential/Agricultural Real	21.04458	21.29104	21.29244	21.71242
Commercial/Industrial and Public Utility Real	23.00733	22.81491	22.82384	22.41782
General Business and Public Utility Personal	35.50000	35.50000	35.50000	35.50000

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

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

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

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

Source: Richland County Auditor

2019	2018	2017	2016	2015	2014
\$32.24193	\$34.42416	\$35.60474	\$35.13276	\$35.12410	\$35.40000
32.02298	34.22288	35.52288	36.46111	36.46111	36.39942
43.40000	45.60000	46.90000	47.10000	47.10000	47.40000
36.13499	36.06726	35.69223	36.94623	35.92896	35.79419
57.50369	57.70329	57.09045	55.71808	54.77661	54.73331
66.40000	66.40000	66.40000	66.40000	65.50000	65.50000
51.65751	51.16857	49.99252	52.03929	48.85798	48.05156
63.52520	63.13245	62.26286	63.57424	60.25680	59.39906
73.85000	73.55000	73.25000	74.25000	71.25000	70.85000
26.05910	26.04106	25.95130	26.70419	26.69227	26.68161
29.17463	28.94558	29.06897	29.14803	28.35085	27.72502
33.24000	33.24000	33.24000	34.24000	34.24000	34.24000
45.35165	38.44236	38.20764	38.46269	38.42648	38.50503
52.63680	44.81083	43.73547	43.99115	43.62093	43.57544
58.00000	51.10000	51.00000	51.00000	51.00000	51.10000
28.12484	28.30887	28.18145	26.19592	26.18746	26.88969
31.16037	30.34284	29.62984	30.08530	28.91403	29.33392
32.20000	32.40000	32.30000	32.10000	32.10000	32.80000
31.25595	31.22282	31.45323	31.03215	30.99179	30.93043
41.35879	43.26287	43.14536	44.04816	44.10643	43.98996
55.20000	55.20000	55.60000	55.50000	55.50000	55.50000
21.63652	21.62905	21.14812	20.81640	21.71659	22.27313
23.18509	22.51151	22.54057	22.49619	23.39116	23.81300
35.50000	35.50000	35.50000	35.50000	36.40000	36.90000

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

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2023	\$ 30,895,097	\$ 23,659,492	76.58 %	\$ 1,081,734	\$ 24,741,226
2022	30,624,024	23,406,534	76.43	900,308	24,306,842
2021	28,630,152	22,935,959	80.11	910,074	23,846,033
2020	26,317,448	23,634,018	89.80	900,309	24,534,327
2019	22,417,525	19,999,649	89.21	923,392	20,923,041
2018	20,241,568	17,738,926	87.64	945,234	18,684,160
2017	20,127,705	17,861,733	88.74	879,094	18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865

(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
80.08 %	\$ 2,563,810	8.30 %
79.37	3,496,404	11.42
83.29	926,798	3.24
93.22	940,403	3.57
93.33	956,373	4.27
92.31	1,181,579	5.84
93.11	1,181,881	5.87
92.04	552,212	2.74
83.11	851,858	4.05
87.15	889,407	4.61

**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
2023	-	-	0.00 %	-
2022	-	-	0.00	-
2021	-	-	0.00	-
2020	-	-	0.00	-
2019	-	-	0.00	-
2018	-	-	0.00	-
2017	-	-	0.00	-
2016	-	-	0.00	-
2015	-	-	0.00	-
2014	-	-	0.00	-

(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
-	0.00 %	-	0.00 %
-	0.00	-	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00
-	0.00	103,648	0.00

**Richland County, Ohio**  
Principal Real Property Taxpayers  
2023 and 2014

Taxpayer	2023	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$ 6,721,930	0.24%
Next Generation Films Incorporated	5,335,410	0.19
ArcelorMittal (Dofasco Shelby, Incorporated)	3,836,420	0.14
Central Ohio Associates, LTD	3,785,280	0.14
Newman Technologies	3,673,340	0.13
The Gorman Rupp Company	3,583,470	0.13
Gumberg Associates	3,468,730	0.13
MTD Consumer Group	3,158,470	0.11
Cwood Asset Ownership LLC	2,872,940	0.10
Cartario Company LTD	2,570,330	0.09
Total	<u>\$ 39,006,320</u>	<u>1.41%</u>
Total Real Property Assessed Valuation	<u>\$ 2,762,079,700</u>	

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$ 6,410,760	0.34%
Wal-Mart Incorporated	6,173,630	0.34
Kurt Stimens Properties	6,309,790	0.32
The Gorman Rupp Co.	4,075,940	0.22
Newman Technology Incorporated	3,941,560	0.22
Gumberg Associates	3,841,020	0.21
ArcelorMittal (Dofasco Shelby Inc.)	3,797,550	0.21
Central Ohio Associates LTD	3,340,270	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.12
Total	<u>\$ 42,825,270</u>	<u>2.27%</u>
Total Real Property Assessed Valuation	<u>\$ 1,887,750,610</u>	

Source: Richland County Auditor

**Richland County, Ohio**  
Principal Public Utility Property Taxpayers  
2023 and 2014

2023		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Rover Pipeline LLC	\$ 171,950,770	35.13%
Columbia Gas Transmission	153,159,190	31.29
Ohio Edison	46,299,170	9.46
American Transmission Systems	35,202,790	7.19
Ohio Power Company	31,768,370	6.49
AEP Ohio Transmission Company	18,793,990	3.84
Columbia Gas of Ohio	16,884,550	3.45
Aqua Ohio Water Company	3,035,350	0.62
Ohio Power Company	2,667,970	0.57
Marathon Pipe Line	1,676,780	0.34
<b>Total</b>	<b>\$ 481,438,930</b>	<b>98.35%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$ 489,513,150</b>	

2014		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$ 40,862,910	36.89%
Ohio Edison	37,140,400	34.13
Ohio Power	12,257,150	11.64
American Transmission Systems	9,061,850	6.88
Columbia Gas of Ohio	3,804,100	3.55
Aqua Ohio Water Company	3,223,540	2.67
Firelands Electric	1,338,890	1.21
Licking Rural Electric	945,590	0.89
Consolidated Electric Cooperation	687,570	0.63
East Ohio Gas Company	499,950	0.43
<b>Total</b>	<b>\$ 109,821,950</b>	<b>95.84%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$ 114,590,870</b>	

Source: Richland County Auditor

**Richland County, Ohio**  
 Computation of Direct and Overlapping Governmental Activities Debt  
 December 31, 2023

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$ 16,140,286	100.00%	\$ 16,140,286
OPWC Loans	347,865	100.00	347,865
Lease payable	1,646,763	100.00	1,646,763
<i>Total Direct - Richland County</i>	<u>18,134,914</u>	<u>100.00</u>	<u>18,134,914</u>
<b>Overlapping (2)</b>			
Cities Wholly Within the County	11,012,979	100.00	11,012,979
Villages Wholly Within the County	-	100.00	-
Schools Wholly Within the County	31,567,379	100.00	31,567,379
Townships Wholly Within the County	10,141,000	100.00	10,141,000
City of Galion	1,100,837	0.03	330
Village of Plymouth	71,828	51.18	36,762
Ashland City School District	22,650,000	0.04	9,060
Buckeye Central Local School District	5,010,000	0.13	6,513
Clear fork Local School District	12,103,954	90.44	10,946,816
Crestline Exempted Village School District	9,751,567	19.18	1,870,351
Galion City School District	8,310,000	3.57	296,667
Lexington Local School District	50,050,000	93.86	46,976,930
Lucas Local School District	111,000	86.18	95,660
Northmor Local School District	9,490,000	2.98	282,802
Ashland -West Holmes Career Center	29,650,000	0.58	171,970
EHOVE Career Center	240,000	0.04	96
<i>Total Overlapping</i>	<u>201,260,544</u>		<u>113,415,314</u>
<i>Totals</i>	<u>\$ 219,395,458</u>		<u>\$ 131,550,228</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 entity.

(2) Debt outstanding for School Districts is shown as of June 30, 2023.

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

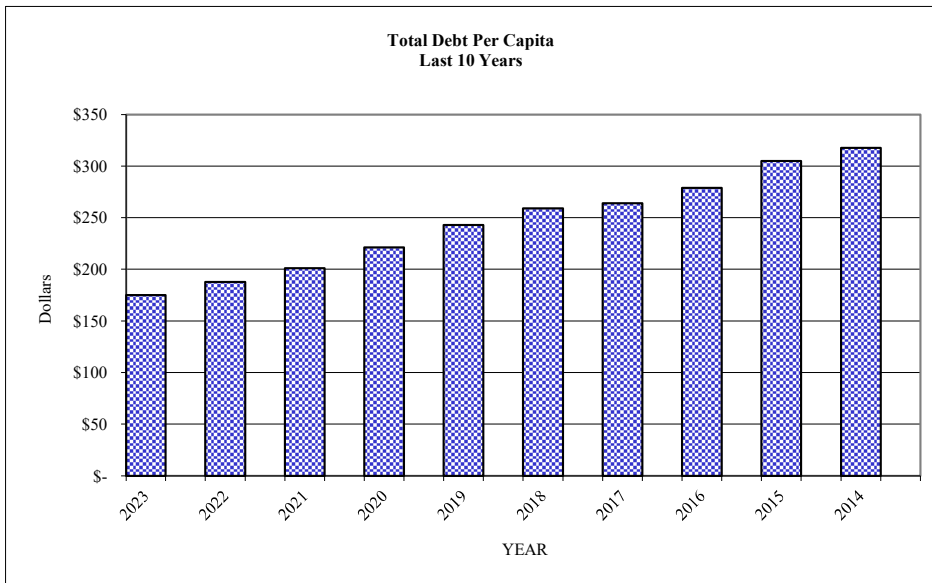
Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Lease Payable	OWDA Loan
2023	\$ 16,140,286	\$ -	\$ -	\$ 347,865	\$ 1,646,763	\$ -
2022	17,540,118	-	-	409,974	1,648,866	-
2021	18,919,950	-	-	472,082	1,650,765	-
2020	20,295,621	-	-	503,136	1,702,976	-
2019	21,528,561	65,000	1,081,765	561,514	1,753,632	-
2018	22,823,288	125,000	1,195,000	482,207	1,802,787	41,514
2017	24,215,564	180,000	-	552,463	1,850,492	80,687
2016	25,845,922	230,000	-	647,700	1,657,238	117,651
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442

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

Source: Richland County Auditor

Business-Type Activity

General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 3,478,407	\$ 270,291	\$ -	\$ 21,883,612	0.59 %	\$ 175
3,638,543	294,829	-	23,532,330	0.68	188
3,793,679	319,368	-	25,155,844	0.79	201
3,949,577	343,908	-	26,795,218	0.86	221
4,136,499	368,448	-	29,495,419	0.92	243
4,329,917	392,988	-	31,192,701	1.05	259
4,522,539	422,445	-	31,824,190	1.17	264
4,704,180	454,338	-	33,657,029	1.39	279
2,748,722	478,878	3,432,000	37,065,719	1.39	305
2,810,694	503,418	3,432,000	38,845,307	1.45	318



**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
2023	125,064	\$ 7,328,142,343	\$ 19,618,693	0.27%	\$156.87
2022	125,319	5,595,975,736	21,178,661	0.38	169.00
2021	125,195	5,532,554,484	22,713,629	0.41	181.43
2020	124,840	5,476,892,882	22,713,629	0.44	181.94
2019	120,987	4,793,405,418	25,665,060	0.54	212.13
2018	120,987	4,646,443,787	27,153,205	0.62	224.43
2017	120,430	4,615,225,466	28,738,103	0.62	238.63
2016	121,242	4,593,521,613	28,738,103	0.66	237.03
2015	121,688	4,566,176,368	30,550,102	0.66	251.05
2014	121,999	4,565,004,727	30,036,210	0.68	246.20

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

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



**Richland County, Ohio**  
Pledged Revenue Coverage  
Sewer  
Last Ten Years

Year	Sewer Operating Revenues	Sewer Operating Expenses (1)	Net Available Revenues	Debt Service (2)		Coverage
				Principal	Interest	
2023	\$ 3,945,778	\$ 3,243,101	\$ 702,677	\$ 24,538	\$ -	28.64
2022	4,060,535	2,944,853	1,115,682	24,539	-	45.47
2021	3,339,645	2,731,688	607,957	24,540	-	24.77
2020	3,497,556	2,642,003	855,553	24,540	-	34.86
2019	3,606,529	2,735,880	870,649	24,540	-	35.48
2018	3,707,659	2,507,331	1,200,328	29,457	-	40.75
2017	3,008,657	2,563,885	444,772	31,893	-	13.95
2016	2,505,768	1,568,451	937,317	24,540	-	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	-	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	-	49.55

- (1) Direct operating expenses do not include depreciation expense.  
(2) Revenue debt includes OPWC loans payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

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

	2023		2022		2021	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$ 3,265,483,830	\$ 3,265,483,830	\$ 2,592,032,280	\$ 2,592,032,280	\$ 2,555,299,070	\$ 2,555,299,070
Debt Limitation	\$80,137,096	\$ 32,654,838	\$63,300,807	\$ 25,920,323	\$ 62,382,477	\$ 25,552,991
Total Outstanding Debt:						
General Obligation Bonds	15,705,000	15,705,000	17,065,000	17,065,000	18,405,000	18,405,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,475,000	3,475,000	3,635,000	3,635,000	3,790,000	3,790,000
Governmental OPWC Loans	347,865	347,865	409,974	409,974	472,082	472,082
Business-Type OPWC Loans	270,291	270,291	294,829	294,829	319,368	319,368
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Total	19,798,156	19,798,156	21,404,803	21,404,803	22,986,450	22,986,450
Exemptions:						
General Obligation Bonds	15,705,000	15,705,000	17,065,000	17,065,000	18,405,000	18,405,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,475,000	3,475,000	3,635,000	3,635,000	3,790,000	3,790,000
Governmental OPWC Loans	347,865	347,865	409,974	409,974	472,082	472,082
Business-Type OPWC Loans	270,291	270,291	294,829	294,829	319,368	319,368
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Amount Available in Debt Service Fund	5,682,618	5,682,618	4,156,019	4,156,019	2,613,474	2,613,474
Total	25,480,774	25,480,774	25,560,822	25,560,822	25,599,924	25,599,924
Net Debt	(5,682,618)	(5,682,618)	(4,156,019)	(4,156,019)	(2,613,474)	(2,613,474)
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 85,819,714	\$ 38,337,456	\$ 67,456,826	\$ 30,076,342	\$ 64,995,951	\$ 28,166,465
Legal Debt Margin as a Percentage of the Debt Limit	107.09%	117.40%	106.57%	116.03%	104.19%	110.23%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	74,137,096	57,300,807	56,382,477

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

\$80,137,096	\$63,300,807	\$62,382,477
--------------	--------------	--------------

Source: Richland County Auditor

(continued)

2020		2019		2018		2017	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$ 2,517,095,530</u>	<u>\$ 2,517,095,530</u>	<u>\$ 2,216,225,940</u>	<u>\$ 2,216,225,940</u>	<u>\$ 2,094,549,350</u>	<u>\$ 2,094,549,350</u>	<u>\$ 2,051,827,700</u>	<u>\$ 2,051,827,700</u>
\$ 61,427,388	\$ 25,170,955	\$ 53,905,649	\$ 22,162,259	\$ 50,863,734	\$ 20,945,494	\$ 49,795,693	\$ 20,518,277
19,715,000	19,715,000	20,466,177	20,466,177	22,318,657	22,318,657	23,680,047	23,680,047
-	-	65,000	65,000	125,000	125,000	180,000	180,000
3,940,000	3,940,000	4,028,823	4,028,823	4,216,343	4,216,343	4,399,951	4,399,951
603,136	603,136	561,514	561,514	482,207	482,207	552,463	552,463
343,908	343,908	368,448	368,448	392,988	392,988	422,445	422,445
-	-	-	-	41,514	41,514	80,687	80,687
-	-	1,075,000	1,075,000	1,195,000	1,195,000	-	-
-	-	-	-	-	-	-	-
<u>24,602,044</u>	<u>24,602,044</u>	<u>26,564,962</u>	<u>26,564,962</u>	<u>28,771,709</u>	<u>28,771,709</u>	<u>29,315,593</u>	<u>29,315,593</u>
19,080,000	19,080,000	19,696,177	19,696,177	21,418,657	21,418,657	22,492,356	22,492,356
-	-	65,000	65,000	125,000	125,000	180,000	180,000
3,940,000	3,940,000	4,028,823	4,028,823	4,216,343	4,216,343	4,399,951	4,399,951
603,136	603,136	561,514	561,514	482,207	482,207	552,463	552,463
343,908	343,908	368,448	368,448	392,988	392,988	422,445	422,445
-	-	-	-	41,514	41,514	80,687	80,687
-	-	1,075,000	1,075,000	1,195,000	1,195,000	-	-
-	-	-	-	-	-	-	-
<u>1,685,097</u>	<u>1,685,097</u>	<u>1,576,165</u>	<u>1,576,165</u>	<u>1,548,528</u>	<u>1,548,528</u>	<u>860,639</u>	<u>860,639</u>
<u>25,652,141</u>	<u>25,652,141</u>	<u>27,371,127</u>	<u>27,371,127</u>	<u>29,420,237</u>	<u>29,420,237</u>	<u>28,988,541</u>	<u>28,988,541</u>
<u>(1,050,097)</u>	<u>(1,050,097)</u>	<u>(806,165)</u>	<u>(806,165)</u>	<u>(648,528)</u>	<u>(648,528)</u>	<u>327,052</u>	<u>327,052</u>
<u>\$ 62,477,485</u>	<u>\$ 26,221,052</u>	<u>\$ 54,711,814</u>	<u>\$ 22,968,424</u>	<u>\$ 51,512,262</u>	<u>\$ 21,594,022</u>	<u>\$ 49,468,641</u>	<u>\$ 20,191,225</u>
101.71%	104.17%	101.50%	103.64%	101.28%	103.10%	99.34%	98.41%
	\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000		3,000,000
	<u>55,427,388</u>		<u>47,905,649</u>		<u>44,863,734</u>		<u>43,795,693</u>
	<u>\$61,427,388</u>		<u>\$53,905,649</u>		<u>\$50,863,734</u>		<u>\$49,795,693</u>

(continued)

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

	2016		2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$ 2,036,482,600	\$ 2,036,482,600	\$ 2,009,184,510	\$ 2,009,184,510	\$ 2,002,341,480	\$ 2,002,341,480
Debt Limitation	\$ 49,412,065	\$ 20,364,826	\$ 48,729,613	\$ 20,091,845	\$ 48,558,537	\$ 20,023,415
Total Outstanding Debt:						
General Obligation Bonds	25,280,342	25,280,342	26,683,242	26,683,242	27,735,049	27,735,049
Special Assessment Bonds	125,000	125,000	275,000	275,000	1,095,000	1,095,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756	2,804,463	2,804,463
Governmental OPWC Loans	482,207	482,207	767,927	767,927	888,154	888,154
Business-Type OPWC Loans	392,988	392,988	478,878	478,878	503,418	503,418
OWDA Loan	41,514	41,514	152,530	152,530	185,442	185,442
General Obligation Notes	-	-	2,730,000	2,730,000	1,965,000	1,965,000
Special Assessment Notes	-	-	3,432,000	3,432,000	3,658,000	3,658,000
Total	30,896,707	30,896,707	37,136,333	37,136,333	38,834,526	38,834,526
Exemptions:						
General Obligation Bonds	23,522,356	23,522,356	24,457,356	24,457,356	24,085,000	24,085,000
Special Assessment Bonds	125,000	125,000	275,000	275,000	1,095,000	1,095,000
Business-Type General Obligation Bonds	4,574,656	4,574,656	2,616,756	2,616,756	2,804,463	2,804,463
Governmental OPWC Loans	482,207	482,207	767,927	767,927	888,154	888,154
Business-Type OPWC Loans	392,988	392,988	478,878	478,878	503,418	503,418
OWDA Loan	41,514	41,514	152,530	152,530	185,442	185,442
General Obligation Notes	-	-	265,000	265,000	163,000	163,000
Special Assessment Notes	-	-	3,432,000	3,432,000	3,658,000	3,658,000
Amount Available in Debt Service Fund	620,661	620,661	453,436	453,436	610,915	610,915
Total	29,759,382	29,759,382	32,898,883	32,898,883	33,993,392	33,993,392
Net Debt	1,137,325	1,137,325	4,237,450	4,237,450	4,841,134	4,841,134
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 48,274,740	\$ 19,227,501	\$ 44,492,163	\$ 15,854,395	\$ 43,717,403	\$ 15,182,281
Legal Debt Margin as a Percentage of the Debt Limit	97.70%	94.42%	91.30%	78.91%	90.03%	75.82%
(1) The Debt Limitation is calculated as follows:						
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		43,412,065		42,729,613		42,558,537
(2) The Debt Limitation equals one percent of the assessed value.		\$49,412,065		\$48,729,613		\$48,558,537

Source: Richland County Auditor

(This page intentionally left blank)

**Richland County, Ohio**  
 Demographic and Economic Statistics  
 Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2023	125,064	\$3,698,142,480	\$29,570	252.3	39,077	2,099
2022	125,319	3,450,533,346	27,534	252.3	38,037	2,207
2021	125,195	3,201,236,150	25,570	252.8	48,700	2,900
2020	124,840	3,194,031,400	25,585	252.1	47,406	4,681
2019	120,987	2,969,625,915	24,545	243.4	49,900	2,400
2018	120,987	2,835,814,293	23,439	243.4	50,300	2,900
2017	120,430	2,712,083,600	22,520	242.3	50,300	2,900
2016	121,242	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,688	2,672,146,792	21,959	244.8	50,700	3,000
2014	121,999	2,675,682,068	21,932	245.5	51,200	3,500

Source:

- (1) 2014 - 2022 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	
	3.8%	3.7%	3.7%	\$14,890,120	\$252,010	\$15,142,130
	4.4	3.6	3.3	11,163,980	4,340,710	15,504,690
	4.1	4.5	3.9	13,452,600	8,583,580	22,036,180
	5.4	5.6	6.7	10,042,650	3,563,670	13,606,320
	4.4	3.8	3.4	8,820,900	7,561,390	16,382,290
	4.9	4.6	3.9	7,651,810	2,756,990	10,408,800
	5.5	5.0	4.4	5,900,010	5,881,360	11,781,370
	5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
	5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
	6.4	5.7	6.2	4,682,020	1,154,260	5,836,280

**Richland County, Ohio**  
Principal Employers  
2023 and 2014

**2023**

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,500	6.40%
CNG	900	2.30%
Richland County	871	2.23%
Newman Technology, Incorporated	850	2.18%
Stoneridge Inc	750	1.92%
Arcelor Mittal	700	1.79%
Jay Industries, Incorporated	650	1.66%
Avita	631	1.61%
The Gorman Rupp Company	450	1.15%
Nanogate	450	1.15%
<b>Total</b>	<b>8,752</b>	<b>22.40%</b>
<b>Total Employment within the County</b>	<b>39,077</b>	

**2014**

Employer	Employees	Percentage of Total County Employment
Med-Central Health Systems	2,600	5.08%
Richland County	1,047	2.04%
Jay Industries	943	1.84%
ArcelorMittal (Dofasco Shelby Inc)	700	1.37%
Mansfield Correctional Institute	680	1.33%
Therm-O-Disc	658	1.29%
Newman Technology	600	1.17%
Mansfield City Schools	594	1.16%
StarTek Inc	548	1.07%
Century Link	500	0.99%
<b>Total</b>	<b>8,870</b>	<b>17.33%</b>
<b>Total Employment within the County</b>	<b>51,200</b>	

Sources: 2013 - Richland County and the Ohio Department of Economic Development  
2022 - Mansfield Chamber of Commerce



This page intentionally left blank.

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

Function/Program	2023	2022	2021	2020
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	62	61	62	62
Commissioners Office	8	6	6	6
Treasurer's Office	8	7	7	7
Judicial System				
County Offices	148	141	123	123
Clerk of Courts	14	15	16	16
Probate Court	7	8	5	5
Public Safety				
County Offices	104	135	89	89
Sheriff (Road Patrol)	48	28	51	51
Public Works				
County Offices	7	6	8	8
Engineer	37	39	40	40
Auto Title	11	11	11	11
Health				
County Offices	18	32	11	11
Board of Developmental Disabilities	129	184	143	143
Human Services				
County Offices	40	46	52	52
Children's Services	91	89	86	86
Job and Family Services	39	46	46	46
Conservation and Recreation				
County Offices	6	3	2	2
<b><i>Business-Type Activity</i></b>				
Sewer	7	9	8	8
Totals	<u>784</u>	<u>866</u>	<u>766</u>	<u>766</u>

Source: Richland County Auditor

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

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
62	57	85	80	68	66
7	7	6	6	6	6
9	9	10	10	8	8
110	104	113	90	92	88
16	16	17	17	17	16
7	7	8	9	9	8
109	105	145	141	127	119
50	49	48	48	47	44
8	8	8	7	6	6
41	41	45	48	48	45
11	11	11	11	12	11
11	11	10	11	11	11
171	184	238	266	352	375
57	56	76	76	66	61
95	98	99	104	107	104
55	56	64	69	68	68
3	4	3	3	3	3
<u>8</u>	<u>7</u>	<u>7</u>	<u>10</u>	<u>9</u>	<u>8</u>
<u><u>830</u></u>	<u><u>830</u></u>	<u><u>993</u></u>	<u><u>1,006</u></u>	<u><u>1,056</u></u>	<u><u>1,047</u></u>

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

Function/Program	2023	2022	2021	2020
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	81,889	81,566	81,564	82,764
Voter Turnout in November	41,296	42,397	15,995	60,336
Percentage of Voter Turnout	50.43%	51.98%	19.61%	72.90%
Recorder				
Deeds Issued	4,306	6,186	4,498	3,881
Mortgages Issued	2,916	3,986	5,202	4,530
Judicial System				
Common Pleas Courts Cases				
Civil	634	579	539	1,466
Criminal	951	851	1,011	891
Domestic	2,176	2,312	993	804
Health				
Dog and Kennel				
Dogs Licensed	17,491	18,638	17,997	17,273
Kennels	460	485	460	584
<b><i>Business-Type Activity</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	4,040	4,030	3,999	3,932
Flat Rate	624	643	676	700

Source: Richland County Auditor

2019	2018	2017	2016	2015	2014
79,313	83,076	82,141	82,032	79,832	88,826
20,438	45,413	24,937	56,106	36,577	33,537
25.77%	54.66%	30.36%	68.40%	45.82%	37.76%
4,160	5,736	8,824	8,266	7,991	7,842
3,592	8,337	14,915	13,976	13,744	13,999
1,537	1,545	1,607	2,027	2,068	2,497
1,102	1,195	906	833	1,053	832
1,099	1,112	1,167	1,233	1,199	1,172
18,332	19,060	18,848	18,775	18,560	21,951
580	639	675	725	2,550	2,480
3,924	3,852	3,919	3,727	3,738	3,732
733	804	738	913	931	939

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	9	16	16	16
Real Estate Assessment				
Vehicles	0	0	0	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	19	18	21	18
Juvenile Attention Center				
Vehicles	4	3	3	3
Public Safety				
County Offices				
Vehicles	11	5	4	4
Sheriff's Office				
Vehicles	70	119	120	111
Public Works				
County Engineer				
Vehicles	56	62	64	67
County Offices				
Vehicles	5	6	5	5
Health				
Developmental Disabilities				
Vehicles	22	45	41	41
County Offices				
Vehicles	15	3	3	3
Human Services				
County Offices				
Vehicles	3	13	11	11
Children's Services				
Vehicles	19	24	26	26
Conservation and Recreation				
Vehicles	1	2	2	2
<b><i>Business-Type Activity</i></b>				
Sewer				
Vehicles	10	10	7	7

Source: Richland County Auditor

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
15	15	16	15	18	16
1	1	1	1	1	1
1	1	1	1	1	1
9	9	9	10	9	10
3	6	6	6	7	7
6	4	6	8	5	5
102	99	93	79	71	58
65	63	65	66	66	63
4	3	3	3	3	3
49	48	47	54	55	52
3	2	2	2	2	2
12	9	10	7	9	8
30	24	24	24	25	25
2	2	2	1	3	1
7	7	7	7	7	7

**Richland County, Ohio**

Miscellaneous Statistics

December 31, 2023

<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	2

***Major Attractions***

Malabar Farm, Kingwood Center,  
Mid-Ohio Sports Car Course,  
Brick Yard (Final Fridays)

***Higher Education***

Ohio State University - Mansfield Campus  
North Central State College  
Ashland University College of Nursing

***Hospitals***

OhioHealth Mansfield and Shelby  
Avita Health Systems

***Communications***

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

Richland Source (electronic daily)  
Mansfield News Journal (daily)  
The Daily Globe (daily); The Bellville Star (weekly);  
USA Today (daily); Columbus Dispatch (daily);  
The Akron-Beacon Journal (daily);  
Cleveland Plain Dealer (daily); Wall Street Journal (daily)



# OHIO AUDITOR OF STATE KEITH FABER



**RICHLAND COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 10/22/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)