

Dave Yost • Auditor of State



**RICHLAND COUNTY**

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RICHLAND COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through the Ohio Department of Health</i> Special Education-Grants for Infants and Families	34-6002296	84.181	\$169,620
<i>Passed Through the Ohio Department of Education</i> Special Education-Preschool Grants	34-6002296	84.173	50,327
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>219,947</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through the Ohio Department of Education</i> National School Lunch Program	34-6002296	10.555	40,059
Child and Adult Care Food Program	34-6002296	10.558	42,831
<i>Passed Through the Ohio Department of Job and Family Services</i> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	34-6002296	10.561	820,160
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>903,050</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
ARRA - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	N/A	14.228	571,066
<i>Passed Through the Ohio Development Services Agency</i> Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	2011	14.228	26,742
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	2012	14.228	217,441
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	2013	14.228	28,000
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			272,183
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>843,249</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through the Ohio Emergency Management Agency</i> Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	86,097
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	14,199
Homeland Security Grant Program	2010-SS-T0-0012	97.067	5,099
Total Homeland Security Grant Program			19,298
Repetitive Food Claims	34-6002296	97.092	119,756
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>225,151</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through the Ohio Department of Transportation</i> Highway Planning and Construction	23504	20.205	681,944
Highway Planning and Construction	85311	20.205	582,760
Highway Planning and Construction	88334	20.205	217,970
Highway Planning and Construction	88336	20.205	350,939
Highway Planning and Construction	88341	20.205	264,876
Highway Planning and Construction	92496	20.205	150,000
Highway Planning and Construction	92742	20.205	58,305
Total Highway Planning and Construction			2,306,794
<i>Passed Through the Ohio Department of Public Safety</i> State and Community Highway Safety	34-6002296	20.600	49,121
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>2,355,915</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through the Ohio Office of Criminal Justice Services</i> Crime Victim Assistance	34-6002296	16.575	110,459
ARRA-Public Safety Partnership and Community Policing Grants	2009-RK-WX-0686	16.710	1,463
<i>Passed Through the Ohio Department of Youth Services</i> Juvenile Accountability Block Grants	2009-JB-002-A110	16.523	9,441
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>121,363</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through the WIA Area 10 Board</i> <u>Workforce Investment Act (WIA) Cluster:</u> WIA Adult Program	PY12/FY13-70-10-01	17.258	400,782
WIA Adult Program-Administration	PY12/FY13-70-10-01	17.258	7,998
Total WIA Adult Program			408,780
WIA Dislocated Worker Formula Grants	PY12/FY13-70-10-01	17.278	326,286
WIA Dislocated Worker Formula Grants-Administration	PY12/FY13-70-10-01	17.278	8,373
ARRA-WIA Dislocated Worker Formula Grants	PY12/FY13-70-10-01	17.278	3,120
Total WIA Dislocated Worker			337,779
Total Workforce Investment Act Cluster			746,559
ARRA-Workforce Investment Act (WIA) National Emergency Grants	PY12/FY13-70-10-01	17.277	4,665
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>751,224</b>

RICHLAND COUNTY  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2013  
 (Continued)**

<b>FEDERAL GRANTOR / Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b>Passed Through the Ohio Department of Developmental Disabilities</b>			
Social Services Block Grant	34-6002296	93.667	110,582
Medical Assistance Program	34-6002296	93.778	496,007
<b>Passed Through the Ohio Department of Mental Health</b>			
Social Services Block Grant	05D911	93.667	65,113
Block Grants for Community Mental Health Services	05D911	93.958	87,172
Block Grants for Community Mental Health Services	BG-13-100-20-001	93.958	27,000
Block Grants for Community Mental Health Services	BG-13/14-430-08	93.958	25,000
Total Block Grants for Community Mental Health Services			<u>139,172</u>
<b>Passed Through the Ohio Department of Alcohol and Drug Addiction Services</b>			
Block Grants for Prevention and Treatment of Substance Abuse	70-5005-UMADAOP-P-13/14-9202	93.959	106,154
Block Grants for Prevention and Treatment of Substance Abuse	70 SAPT - BG	93.959	364,935
Block Grants for Prevention and Treatment of Substance Abuse	70-5005-CFRO-T-13/14-1029	93.959	27,227
Block Grants for Prevention and Treatment of Substance Abuse	34-6002296	93.959	3,715
Block Grants for Prevention and Treatment of Substance Abuse	70-4158-Women-T-13/14-10184	93.959	77,178
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>579,209</u>
<b>Passed Through the Ohio Department of Homeland Security</b>			
Medical Reserve Corps Small Grant Program	5MRCSG101005-02	93.008	5,186
<b>Passed through the Ohio Department of Job and Family Services</b>			
Promoting Safe and Stable Families	G-1213-11-0107 / G-1415-11-5421	93.556	184,630
Temporary Assistance for Needy Families (TANF)	G-1213-11-0105 / G-1415-11-5419	93.558	2,748,633
Temporary Assistance for Needy Families (TANF)	G-1213-11-0107 / G-1415-11-5421	93.558	29,100
Total Temporary Assistance for Needy Families (TANF)			<u>2,777,733</u>
Child Support Enforcement	G-1213-11-0106 / G-1415-11-5420	93.563	1,078,617
Child Care and Development Block Grant	G-1213-11-0105 / G-1415-11-5419	93.575	276,529
Community-Based Child Abuse Prevention Grants	G-1213-11-0105 / G-1415-11-5419	93.590	2,000
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0107 / G-1415-11-5421	93.645	81,748
Foster Care-Title IV-E	G-1213-11-0107 / G-1415-11-5421	93.658	766,097
Adoption Assistance-Title IV-E	G-1213-11-0107 / G-1415-11-5421	93.659	1,230,845
Social Services Block Grant	G-1213-11-0105 / G-1415-11-5419	93.667	332,392
Independent Living Services	G-1213-11-0107 / G-1415-11-5421	93.674	40,927
Medical Assistance Program	G-1213-11-0105 / G-1415-11-5419	93.778	924,987
Medical Assistance Program	G-1213-11-0107 / G-1415-11-5421	93.778	1,858,271
Total Medical Assistance Program			<u>2,783,258</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>10,950,045</u></b>
<b>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
<b>Passed Through the Ohio Commission on Service and Volunteerism</b>			
AmeriCorps	12AFH-1502-13-OC110	94.006	72,241
<b>TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b><u>72,241</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 16,442,185</u></b>

The accompanying notes are an integral part of this schedule.

**RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Richland County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting, except Workforce Investment Act expenditures which are presented on an accrual basis.

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - MATCHING REQUIREMENTS**

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

**NOTE D – MEDICAL ASSISTANCE PROGRAM SETTLEMENT**

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$7,308. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Award since the underlying expenses occurred in prior reporting periods.

**NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

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

These loans are collateralized by assets of the business.  
Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$40,125
Loans made	0
Loan principal repaid	(5,554)
Ending loans receivable balance as of December 31, 2013	\$34,571
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$98,219
Administrative costs expended during 2013	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2013.

**RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**NOTE F – CORRECTION TO PRIOR YEAR FEDERAL AWARDS EXPENDITURES SCHEDULE**

During calendar year 2012, the County inadvertently omitted \$66,017 in expenditures related to the AmeriCorps grant (CFDA #94.006) from the Schedule of Federal Awards Expenditures.





# Dave Yost • Auditor of State

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

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2013, 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 23, 2014. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. The financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2013-001 to be a significant deficiency.

***Compliance and Other Matters***

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

***Entity's Response to Finding***

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

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



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

July 23, 2014



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of County Commissioners:

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

We have audited Richland County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

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

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii***

As described in finding 2013-002 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

***Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii federal program for the year ended December 31, 2013.

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

In our opinion, the County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2013.

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

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-002 to be a material weakness.

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

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2013, 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 23, 2014, wherein we noted the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



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

July 23, 2014

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**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**

**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 control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<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 internal control weaknesses 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: - Child Support Enforcement - Medical Assistance Program - TANF - SNAP  Qualified: - CDBG
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #93.563 – Child Support Enforcement CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii (CDBG) CFDA #93.778 - Medical Assistance Program CFDA #93.558 - Temporary Assistance for Needy Families (TANF) CFDA #10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$493,266 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	2013-001
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**Bank to Book Reconciliation – Significant Deficiency**

Strong monitoring practices of County financial activities are the responsibility of management and are essential to ensure proper financial reporting. A reconciliation should be performed daily (as noted below) and reconciling items should be identified and adjusted at the time the reconciling item or error is discovered. Reconciliations should include all bank accounts and book balances.

Also, Ohio Rev. Code Section §321.09 requires that each business day, the county treasurer shall make a statement to the county auditor for the preceding day, showing the amount of taxes received and credited to the various undivided tax funds, the amount received on auditor's draft, the amount received from all other sources, the total amount deposited in the depository, the total amount paid by check on the depository, the total amount paid out in cash, the balance in the depository, and the balance in the county treasury.

The Treasurer's office maintains the bank accounts and investments for the County, which totaled approximately \$69.5 million at December 31, 2013. The County transitioned to new accounting software in July 2013, at which time the Treasurer and Auditor were unable to reconcile. Unidentified differences ranging from \$43,016 to \$218,060 were noted on the monthly reconciliations from July through December 2013. The unidentified difference in the December 2013 reconciliation between the bank to book and Treasurer and Auditor totaled \$43,016.

We recommend the County Auditor and Treasurer reconcile all bank balances and book balances on a daily basis. In this process, all reconciling items or errors should be identified and reviewed by someone assigned in the Auditor's office and Treasurer's office to ensure timely follow-up and correction. We also recommend that the County consider additional training for staff assigned to complete reconciliations from the new software vendor. Insight into any variances in reconciliations should be discussed with the software vendor.

**Officials' Response:**

During the audit period the County has worked with accounting software vendor to identify the difference as of December 2013. The difference has been identified as the following:

Check written in both systems to align expenses at July 31 still on outstanding check listing		\$35,751	
Checks voided in legacy system but still on outstanding check listing		6,097	
Pay-in double-enter in accounting system		1,168	
<b>Total</b>		<b>\$43,016</b>	

During the review with the vendor the County has determined that reconciling issue was caused by the County's reconciling process and switching to the new accounting system mid-year. The County has worked with the vendor to correct the process and this issue has been resolved going forward.



**RICHLAND COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**  
**(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2013-002
<b>CFDA Title and Number</b>	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
<b>Federal Award Number / Year</b>	B-11-UN-39-0010 / 2011
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A – direct award

**Material Noncompliance / Material Weakness – Cash Management**

24 C.F.R. Part 85.20(b)(7) provides, in part, that procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements.

The County's Community Development Block Grant (Neighborhood Stabilization Program) had the following receipts which were not spent in a timely manner:

- \$31,150 receipted on 6/11/13 was not fully spent until 7/23/13;
- \$48,880 receipted on 7/18/13 was not fully spent until 9/4/13;
- \$88,520 receipted on 9/4/13 was not fully spent until 10/1/13;
- \$63,000 receipted on 9/27/13 was not fully spent until 11/27/13.

Failure to have prompt disbursements of funds can result in over-funding of the grant.

We recommend the County implement procedures to ensure federal Community Development Block Grant funds are expended in a timely manner. The County should monitor grant cash balances on a regular basis and draw down requests should be limited to amounts required to meet only current cash needs.

**Officials' Response:**

See Corrective Action Plan on following page.

**RICHLAND COUNTY**  
**CORRECTIVE ACTION PLAN**  
**OMB CIRCULAR A -133 § .315 (c)**  
**DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-002	The Administrator of the Neighborhood Stabilization Program, on behalf of Richland County, will take the proper steps in the future to ensure federal Community Development Block Grants funds will be expended within fifteen days of the receipt of grant monies. However, it should be noted this was a one-time program and will not continue in Richland County. All funds have been drawn from HUD, no further draws are expected. Nonetheless, for future programs, an anticipated expenditure chart will be developed to plan draw downs and have them tied more closely to the planned expenditures to assist in making the expenditures in a timely fashion.	July 24, 2014	Chair, Richland County Board of Commissioners

**RICHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2012-001	Material Noncompliance/Significant Deficiency – Finding for adjustment related to 2008 advance from Self Insurance fund to General fund.	Yes	
2012-002	Material Noncompliance – Certification of expenditures.	Yes	

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Comprehensive Annual Financial Report  
For the Year Ending December 31, 2013  
Patrick W. Dropsey, Auditor

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## About the Cover...

**Richland Carrousel Park opened in 1991 as one of the first new, hand carved carrousel to be built and operated in the United States since the 1930's. All fifty-two figures were designed, carved and painted by Carrousel Works in Mansfield, Ohio.**



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**RICHLAND COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**December 31, 2013**

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

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# Introductory Section



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**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2013*  
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# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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



July 23, 2014

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS

50 Park Avenue East  
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Richland County for the year ended December 31, 2013. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties to file unaudited general purpose external 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, 2013, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

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

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 121,773, according to an estimate by the United States Census Bureau.

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

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

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

Richland County employs over 1,000 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

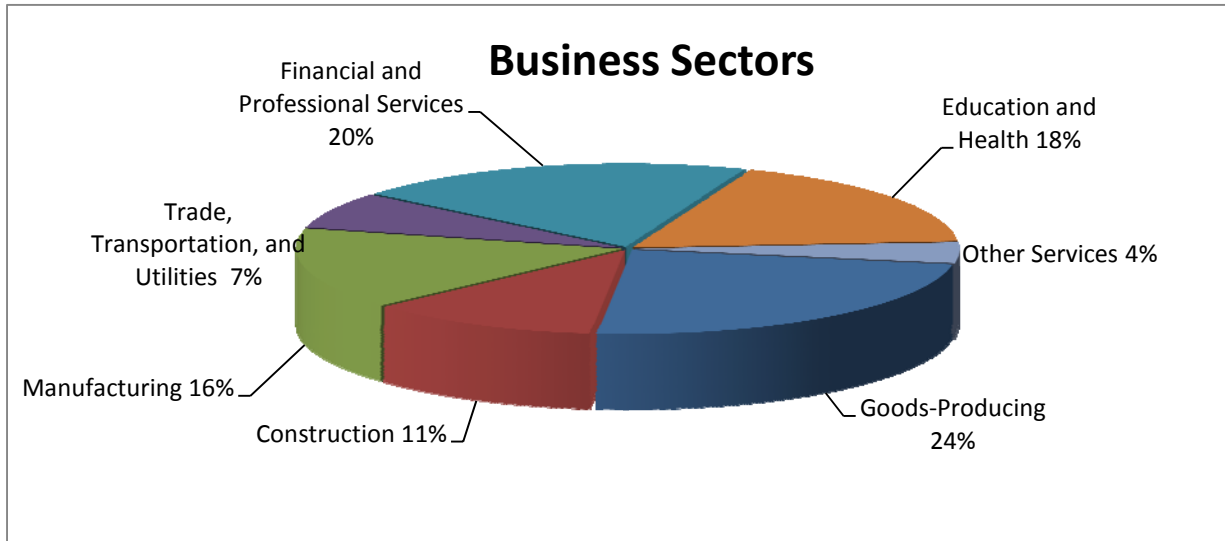
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council, the Area 10 Workforce Investment Board and the North East Ohio Network, jointly governed organizations. The County is also involved with three related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, and Mansfield/Richland County Public Library. 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 the general fund and at the fund level for all other funds. Purchase orders are submitted to the Auditor's Office by department heads; the funds are then encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

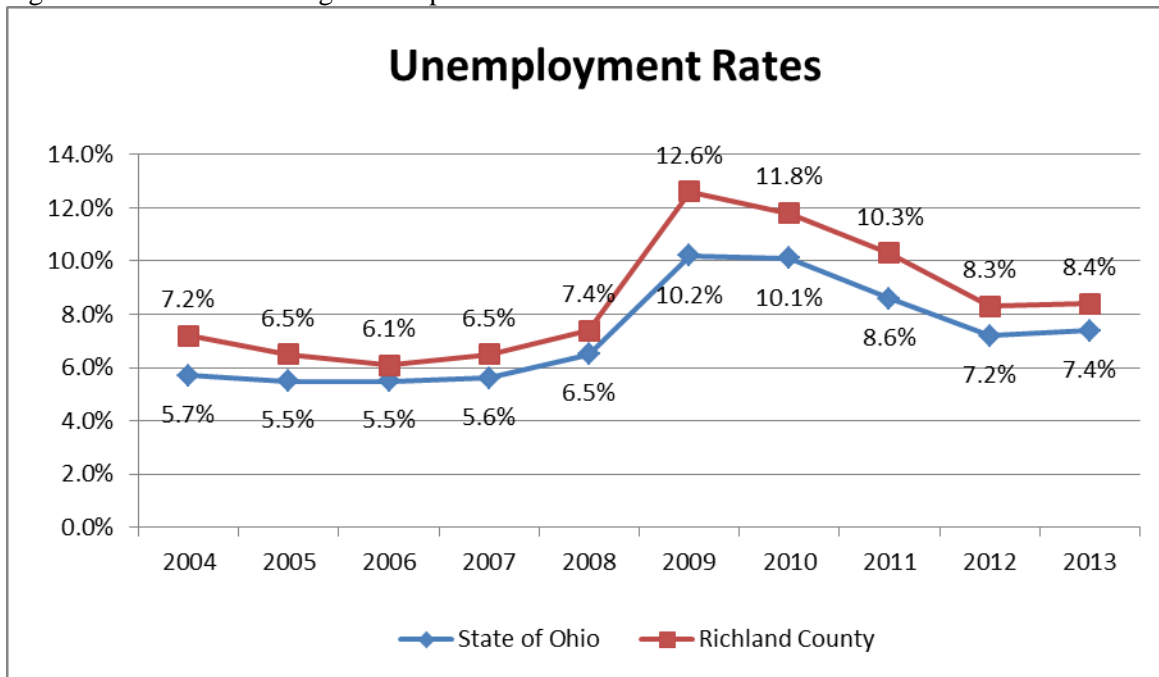
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial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

**Local Economy**

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



Despite the diversity of the business sectors, the County has an unemployment rate of 8.4 percent, slightly higher than the State average of 7.4 percent.



**Long-Term Financial Planning**

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

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

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

The County's Budget Commission has developed a practice of establishing certificates of estimated resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources. For calendar year 2013 and 2014 budgets the County took the drastic step to reduce local government revenue by 30 percent and 50 percent respectively of 2010 revenue, due to State budget cuts. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County.

### ***Major Initiatives***

During 2013, the County's sewer department continued construction on two projects: Harp abandonment, and the Lust and Country Meadow abandonment. The projects are being funded by loans from the Ohio Public Works Commission and American Recovery and Reinvestment Act monies in accordance with agreements between the County commissioners and the grantors.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2013, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

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

### ***Awards and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2012. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last twenty-three consecutive years (1990 – 2012). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2012. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last sixteen consecutive years (1997 - 2012).

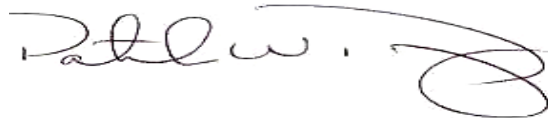
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

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

I would like to extend my sincere appreciation to the members of my staff in the Auditor's Office. I am grateful for their dedication and cooperation which helped produce this report. My appreciation also is extended to the Local Government Services Section of Auditor of State, Dave Yost's Office for their guidance and constructive assistance.

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

Sincerely,

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

Patrick W. Dropsey  
Richland County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Richland County**  
**Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO



**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2013*  
*Elected Officials*

---

Board of Commissioners

Gary Utt  
Edward Olson  
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

Juvenile Court

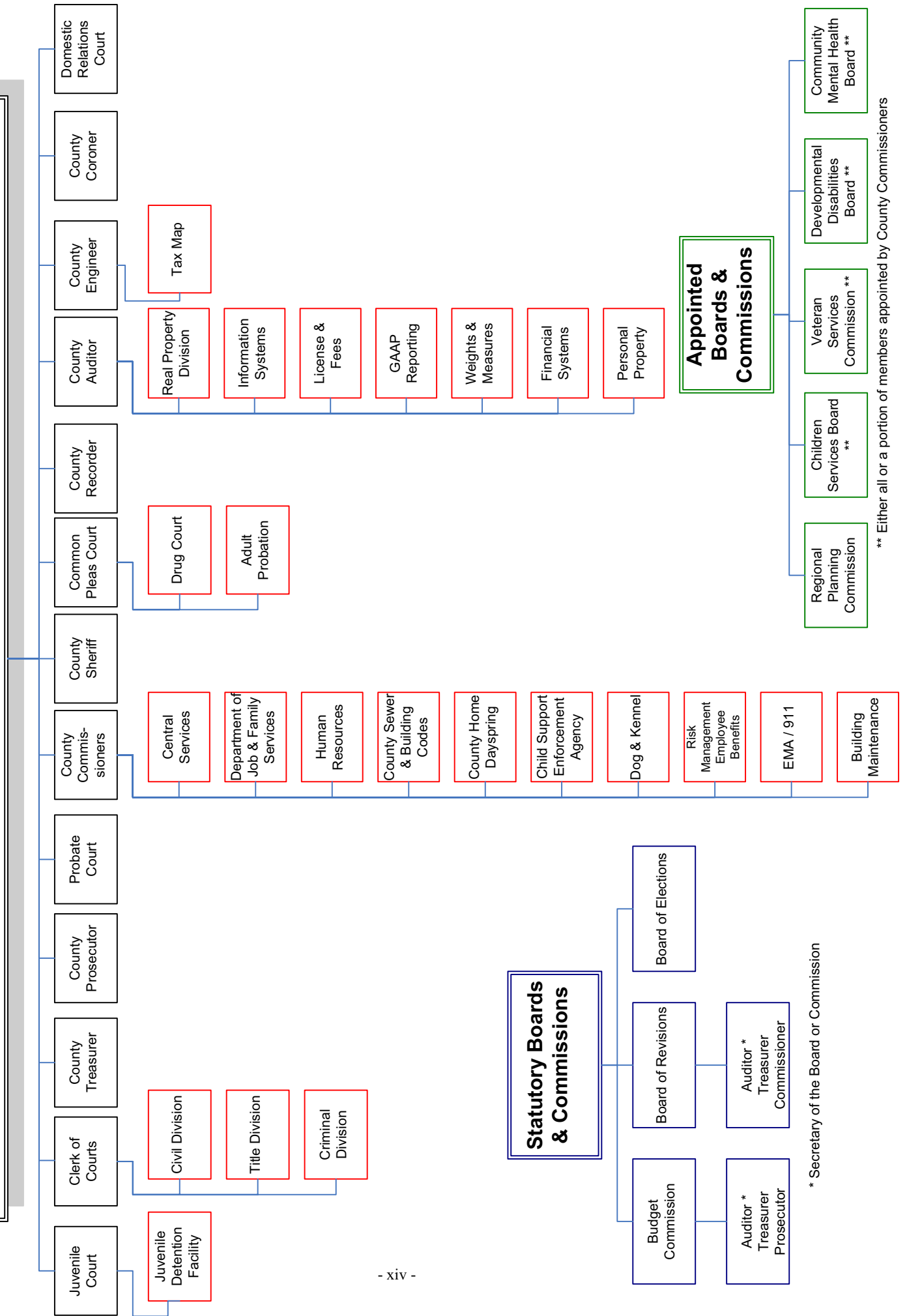
Judge Ron Spon

**Richland County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2013*  
*Principal Appointed Officials and Department Heads*

---

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

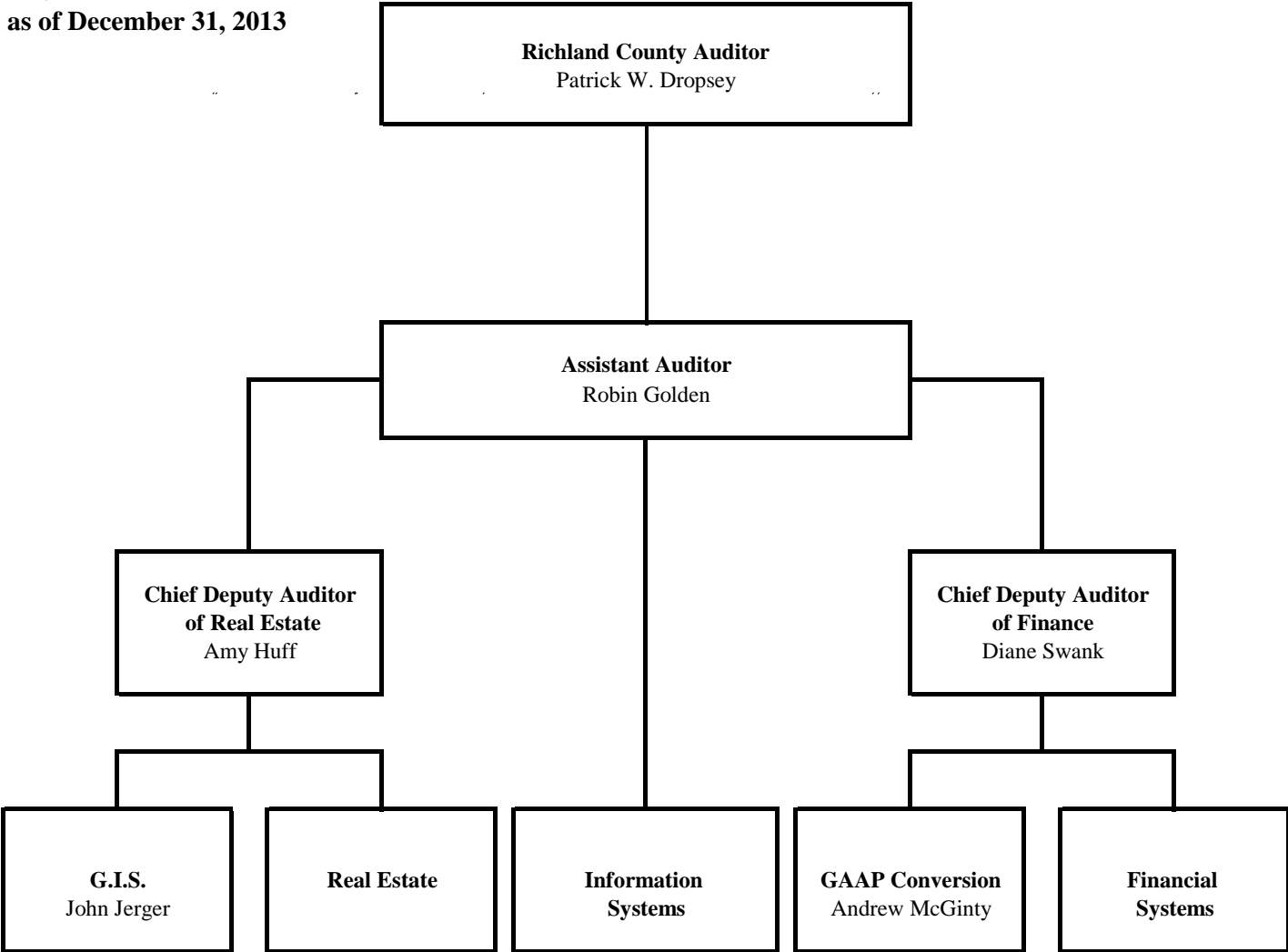
# Voters Of Richland County



\* Secretary of the Board or Commission

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

**County Auditor  
Organizational Chart  
as of December 31, 2013**



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# Financial Section



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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the County Board of Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, which represents 3.16 percent, 37.92 percent, and 8.96 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Newhope Industries, Inc., the County's discretely presented component unit, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Newhope Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Richland County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, and Children's Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 23, 2014

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*Unaudited*

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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, 2013. 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 2013 are as follows:

In total, net position increased \$921,367. Net position of governmental activities increased \$1,630,304, which represents a 1.2 percent increase from 2012. Net position of business-type activities decreased \$708,937 or 3.2 percent from 2012.

For governmental activities, general revenues accounted for \$38,710,119 in revenue or 39.1 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$60,176,020 or 60.9 percent of total revenues of \$98,886,139.

Total assets of governmental activities decreased by \$5,657,913.

The County had \$97,297,621 in expenses related to governmental activities; \$60,176,020 of these expenses was offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$38,710,119 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$31,878,565 in revenues and \$30,104,597 in expenditures. The general fund's fund balance increased from \$1,876,570 to \$2,548,072. The majority of this change was due to an increase in sales tax and charges for services revenues.

Net position for the enterprise fund decreased \$708,937. The reason for this change was increases in revenues were outpaced by expenses.

**Using this Comprehensive Annual Financial Report (CAFR)**

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

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
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***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 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

In the Statement of Net Position and the Statement of Activities, the County is divided into two distinct kinds of activities:

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

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

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

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

*Fund Financial Statements*

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

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 14-22 of this report.

**Proprietary funds.** The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 23-26 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 27-28 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-77 of this report.

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
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**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 78-166 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$159,740,412 (\$138,398,374 in governmental activities and \$21,342,038 in business-type activity) at December 31, 2013.

A large portion of all of the County's net position (54.8 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

(Table 1)  
 Net Position

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
<b>Assets</b>						
Current and Other Assets	\$91,008,381	\$94,778,047	\$6,258,118	\$5,806,567	\$97,266,499	\$100,584,614
Capital Assets, Net	104,354,689	106,242,936	22,639,214	23,538,979	126,993,903	129,781,915
<i>Total Assets</i>	<u>195,363,070</u>	<u>201,020,983</u>	<u>28,897,332</u>	<u>29,345,546</u>	<u>224,260,402</u>	<u>230,366,529</u>
<b>Liabilities</b>						
Long-Term Liabilities	37,023,968	39,692,755	7,161,548	7,114,237	44,185,516	46,806,992
Other Liabilities	8,487,550	10,822,728	393,746	180,334	8,667,884	11,003,062
<i>Total Liabilities</i>	<u>45,511,518</u>	<u>50,515,483</u>	<u>7,555,294</u>	<u>7,294,571</u>	<u>52,853,400</u>	<u>57,810,054</u>
<b>Deferred Inflows of Resources</b>	<u>11,453,178</u>	<u>13,737,430</u>	<u>0</u>	<u>0</u>	<u>11,453,178</u>	<u>13,737,430</u>
<b>Net Position</b>						
Invested in Capital Assets,						
Net Investment in Capital Assets	71,923,009	72,469,332	15,543,791	16,501,673	87,466,800	88,971,005
Restricted	58,295,542	58,566,823	0	0	58,295,542	58,566,823
Unrestricted	8,179,823	5,731,915	5,798,247	5,549,302	13,978,070	11,281,217
<i>Total Net Position</i>	<u>\$138,398,374</u>	<u>\$136,768,070</u>	<u>\$21,342,038</u>	<u>\$22,050,975</u>	<u>\$159,740,412</u>	<u>\$158,819,045</u>

An additional portion of the County's net position, \$58,295,542, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$13,978,070, is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors

At the end of the current year, the County is able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

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Table 2 shows the changes in net position for year 2013.

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

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$16,396,561	\$14,321,724	\$2,231,248	\$2,483,581	\$18,627,809	\$16,805,305
Operating Grants and Contributions	39,612,839	42,544,330	0	0	39,612,839	42,544,330
Capital Grants and Contributions	4,166,620	4,350,726	0	0	4,166,620	4,350,726
<b>Total Program Revenues</b>	<b>60,176,020</b>	<b>61,216,780</b>	<b>2,231,248</b>	<b>2,483,581</b>	<b>62,407,268</b>	<b>63,700,361</b>
General Revenues:						
Property Taxes	15,853,531	15,944,248	0	0	15,853,531	15,944,248
Permissive Sales Taxes	17,855,253	18,687,979	0	0	17,855,253	18,687,979
Grants and Entitlements, Not Restricted	4,212,463	3,127,595	0	0	4,212,463	3,127,595
Investment Earnings	172,710	487,775	0	0	172,710	487,775
Miscellaneous	616,162	349,880	74,209	44,031	690,371	393,911
<b>Total General Revenues</b>	<b>38,710,119</b>	<b>38,597,477</b>	<b>74,209</b>	<b>44,031</b>	<b>38,784,328</b>	<b>38,641,508</b>
<b>Total Revenues</b>	<b>98,886,139</b>	<b>99,814,257</b>	<b>2,305,457</b>	<b>2,527,612</b>	<b>101,191,596</b>	<b>102,341,869</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive - Primary Government	10,367,714	13,921,577	0	0	10,367,714	13,921,577
Legislative and Executive - External	1,322,022	426,542			1,322,022	426,542
Judicial System	10,379,469	8,461,238	0	0	10,379,469	8,461,238
Public Safety	15,305,413	11,923,040	0	0	15,305,413	11,923,040
Public Works	9,322,028	8,958,623	0	0	9,322,028	8,958,623
Health - Primary Government	26,850,785	31,194,251	0	0	26,850,785	31,194,251
Health - External	206,405	215,931	0	0	206,405	215,931
Human Services - Primary Government	20,863,515	21,383,725	0	0	20,863,515	21,383,725
Human Services - External	519,515	518,313	0	0	519,515	518,313
Conservation and Recreation	195,984	185,690	0	0	195,984	185,690
Economic Development	293,137	317,376	0	0	293,137	317,376
Interest and Fiscal Charges	1,671,634	1,757,285			1,671,634	1,757,285
Sewer	0	0	2,972,608	3,323,836	2,972,608	3,323,836
<b>Total Expenses</b>	<b>97,297,621</b>	<b>99,263,591</b>	<b>2,972,608</b>	<b>3,323,836</b>	<b>100,270,229</b>	<b>102,587,427</b>
<b>Excess (Deficiency) before Transfers</b>	<b>1,588,518</b>	<b>550,666</b>	<b>(667,151)</b>	<b>(796,224)</b>	<b>921,367</b>	<b>(245,558)</b>
Transfers	41,786	(209,982)	(41,786)	209,982	0	0
<b>Increase (Decrease) in Net Position</b>	<b>1,630,304</b>	<b>340,684</b>	<b>(708,937)</b>	<b>(586,242)</b>	<b>921,367</b>	<b>(245,558)</b>
Net Position Beginning of Year	136,768,070	136,427,386	22,050,975	22,637,217	158,819,045	159,064,603
<b>Net Position End of Year</b>	<b>\$138,398,374</b>	<b>\$136,768,070</b>	<b>\$21,342,038</b>	<b>\$22,050,975</b>	<b>\$159,740,412</b>	<b>\$158,819,045</b>

Health and Human Services from the primary government account for \$47,714,300 of expenses out of \$97,297,621 of total expenses for governmental activities, or 49.0 percent of that total. Of that \$97,297,621 in governmental activities expenses, \$16,396,561 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.



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Additional revenues provided by the State and Federal governments for governmental activities included \$39,612,839 for operations, \$4,166,620 for capital improvements or acquisitions and \$4,212,463 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

**Financial Analysis of the County's Funds**

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

The County's general fund reflected an increase in fund balance of \$671,502 and carries forward an ending fund balance of \$2,548,072. The majority of this change is due to increases in charges for services revenues.

The mental health board fund balance increased by \$788,483 from 2012 to 2013. This change is due to decreases in intergovernmental revenues primarily grant monies being offset by decreases in contractual services expenditures.

The developmental disabilities board fund balance increased by \$670,553 from 2012 to 2013. This increase is due to slight increases in services expenditures exceeded by increased intergovernmental revenues primarily grant revenues.

The public assistance fund's, which includes the department of job and family services, fund balance increased by \$680,572 from 2012. This increase is due to increases in revenues from State funding.

The children's services fund had an increase in fund balance of \$454,881 from 2012. This increase is primarily due to decreases in expenditures for personnel and contractual services.

The special assessment debt retirement fund balance increased \$8,250 from 2012 to 2013. This increase is due to a slight increase in special assessment revenues.

The general obligation debt retirement fund balance increased by \$176,348 from 2012 to 2013. This change was due to an increase in property tax revenues. The County commissioners have opted to use a portion of the County's inside - millage to meet current and future debt payments.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had operating revenues of \$2,305,457, which were exceeded by operating expenses of \$2,754,507 by \$449,050. The majority of this change was due to reductions in revenues outpaced by slight reductions in expenses.

**Budgeting Highlights**

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

**Richland County, Ohio**  
*Management's Discussion and Analysis*  
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The most significant changes between the general fund original budget and final budget were in the area of revenues which decreased from \$40,678,971 to \$31,574,318. The majority of this change is due to the Auto Title department collection of State sales taxes on the purchase of vehicles was moved to segregated cash causing a reduction in charges for services. Actual revenues of \$32,453,177 were higher than the final budgeted number, due to actual revenues exceeding budgeted amounts. Actual expenditures of \$30,964,829 were lower than final budgeted expenditures due to cuts by various departments.

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

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2013, amounts to \$71,923,009 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2013 were to infrastructure, machinery and equipment, and building improvements. The County Engineer purchased new equipment and machinery, and replaced eight bridges for a total of \$2,439,848. The Board of Developmental Disabilities purchased new equipment and machinery, and replaced completed various improvements to their buildings for a total of \$506,755. Additional information on the County's capital assets can be found in Note 16 of this report.

**Long-term Debt.** At the end of the 2013 year, the County had total bonded debt outstanding of \$32,562,975 net of the unamortized premium and discount. Of this amount, \$27,798,240 comprises debt backed by the full faith and credit of the County, \$1,870,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$2,894,735 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt increased by \$864,963 (2.5 percent) during the 2013 year. The County maintains an A2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$46,966,483 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 12 and 19 discuss compensated absences and the capital leases. Note 18 provides information regarding bond anticipation notes. Interest and fiscal charges amounted to 1.7 percent of the total expenses for governmental activities.

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

The unemployment rate for the County is currently 8.4 percent, which increased from a rate of 8.3 percent a year ago. This rate exceeds the State's average unemployment rate of 7.4 percent and the national average of 7.4 percent. However, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2014 year.

### **Requests for Information**

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

**Richland County, Ohio**  
*Statement of Net Position*  
 Primary Government as of December 31, 2013  
 Component Unit as of August 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,796,222	\$5,053,581	\$56,849,803	\$2,133,616
Cash and Cash Equivalents in Segregated Accounts	333,171	0	333,171	0
Cash and Cash Equivalents with Fiscal Agents	3,496,228	0	3,496,228	0
Cash and Cash Equivalents with Trustee	0	0	0	606,415
Investments in Segregated Accounts	255,808	0	255,808	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	772,043	9,280	781,323	758,850
Accrued Interest Receivable	0	0	0	198
Accounts Receivable	841,900	1,190,876	2,032,776	673,529
Intergovernmental Receivable	12,041,297	0	12,041,297	0
Prepaid Items	303,197	4,381	307,578	28,751
Permissive Sales Taxes Receivable	4,766,281	0	4,766,281	0
Property Taxes Receivable	12,816,223	0	12,816,223	0
Special Assessments Receivable	3,551,440	0	3,551,440	0
Loans Receivable	34,571	0	34,571	0
Land and Construction in Progress	2,788,652	2,329,742	5,118,394	233,784
Depreciable Capital Assets, Net	101,566,037	20,309,472	121,875,509	528,046
<i>Total Assets</i>	<u>195,363,070</u>	<u>28,897,332</u>	<u>224,260,402</u>	<u>4,965,362</u>
<b>Liabilities</b>				
Accounts Payable	1,619,016	5,330	1,624,346	19,691
Contracts Payable	1,066,733	247,023	1,313,756	0
Accrued Wages	1,587,923	12,539	1,600,462	24,039
Payroll Withholding Payable	0	0	0	5,391
Intergovernmental Payable	1,198,592	17,886	1,216,478	0
Matured Compensated Absences Payable	71,621	0	71,621	0
Accrued Vacation Payable	0	0	0	17,707
Accrued Interest Payable	108,613	88,968	197,581	0
Notes Payable	1,869,000	22,000	1,891,000	0
Claims Payable	966,052	0	966,052	0
Long-Term Liabilities:				
Due Within One Year	3,990,461	127,436	4,117,897	0
Due In More Than One Year	33,033,507	7,034,112	40,067,619	0
<i>Total Liabilities</i>	<u>45,511,518</u>	<u>7,555,294</u>	<u>53,066,812</u>	<u>66,828</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	11,453,178	0	11,453,178	0
<b>Net Position</b>				
Net Investment in Capital Assets	71,923,009	15,543,791	87,466,800	761,830
Restricted for:				
Capital Projects	739,512	0	739,512	0
Debt Service	2,445,513	0	2,445,513	0
Mental Health	6,716,068	0	6,716,068	0
Developmental Disabilities Board	30,968,038	0	30,968,038	0
Public Assistance	1,004,419	0	1,004,419	0
Children's Services	6,650,576	0	6,650,576	0
Street Repair and Maintenance	2,844,821	0	2,844,821	0
Court Operations	1,751,838	0	1,751,838	0
Dayspring	624,276	0	624,276	0
Federal Grants	642,352	0	642,352	0
State Grants	792,583	0	792,583	0
Unclaimed Monies	200,868	0	200,868	0
Developmental Disability Gifts:				
Nonexpendable	134,131	0	134,131	0
Other Purposes	2,780,547	0	2,780,547	0
Unrestricted	8,179,823	5,798,247	13,978,070	4,136,704
<i>Total Net Position</i>	<u>\$138,398,374</u>	<u>\$21,342,038</u>	<u>\$159,740,412</u>	<u>\$4,898,534</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2013  
Component Unit August 31, 2013

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$10,367,714	\$7,116,288	\$449,013	\$112,416
Legislative and Executive - External	1,322,022	0	0	0
Judicial System	10,379,469	2,252,657	2,557,937	0
Public Safety	15,305,413	2,889,168	530,674	0
Public Works	9,322,028	673,344	4,736,832	4,048,545
Health - Primary Government	26,850,785	2,070,389	15,003,696	0
Health - External	206,405	0	0	0
Human Services - Primary Government	20,863,515	1,394,715	16,036,066	0
Human Services - External	519,515	0	0	0
Conservation and Recreation	195,984	0	0	0
Economic Development	293,137	0	298,621	5,659
Interest and Fiscal Charges	1,671,634	0	0	0
<i>Total Governmental Activities</i>	97,297,621	16,396,561	39,612,839	4,166,620
<b>Business-Type Activity</b>				
Sewer	2,972,608	2,231,248	0	0
<i>Total Primary Government</i>	<u>\$100,270,229</u>	<u>\$18,627,809</u>	<u>\$39,612,839</u>	<u>\$4,166,620</u>
<b>Component Unit</b>				
Richland Newhope Industries, Inc.	<u>\$3,186,530</u>	<u>\$3,471,591</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

**Transfers**

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$2,689,997)	\$0	(\$2,689,997)	\$0
(1,322,022)	0	(1,322,022)	0
(5,568,875)	0	(5,568,875)	0
(11,885,571)	0	(11,885,571)	0
136,693	0	136,693	0
(9,776,700)	0	(9,776,700)	0
(206,405)	0	(206,405)	0
(3,432,734)	0	(3,432,734)	0
(519,515)	0	(519,515)	0
(195,984)	0	(195,984)	0
11,143	0	11,143	0
(1,671,634)	0	(1,671,634)	0
(37,121,601)	0	(37,121,601)	0
0	(741,360)	(741,360)	0
(37,121,601)	(741,360)	(37,862,961)	0
0	0	0	285,061
3,275,921	0	3,275,921	0
1,776,054	0	1,776,054	0
7,495,888	0	7,495,888	0
2,613,276	0	2,613,276	0
692,392	0	692,392	0
17,855,253	0	17,855,253	0
4,212,463	0	4,212,463	0
172,710	0	172,710	69,619
616,162	74,209	690,371	8,248
38,710,119	74,209	38,784,328	77,867
41,786	(41,786)	0	0
38,751,905	32,423	38,784,328	77,867
1,630,304	(708,937)	921,367	362,928
136,768,070	22,050,975	158,819,045	4,535,606
\$138,398,374	\$21,342,038	\$159,740,412	\$4,898,534

**Richland County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2013*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,722,387	\$5,522,127	\$27,733,397	\$1,047,032	\$5,362,266	\$128,695
Cash and Cash Equivalents						
In Segregated Accounts	113,957	0	6,047	0	1,953	0
With Fiscal Agents	0	0	3,496,228	0	0	0
Investments in Segregated Accounts	0	0	121,677	0	0	0
Materials and Supplies Inventory	155,647	1,544	77,407	9,599	3,625	0
Accrued Interest Receivable	0	0	0	0	0	0
Accounts Receivable	178,854	0	28,227	0	0	0
Interfund Receivable	26,379	0	0	1,763	0	0
Intergovernmental Receivable	1,976,571	1,642,550	603,761	748,687	2,050,860	0
Prepaid Items	256,373	0	30,297	1,672	0	0
Permissive Sales Taxes Receivable	4,766,281	0	0	0	0	0
Property Taxes Receivable	2,110,080	1,550,263	5,828,296	0	2,085,612	0
Special Assessments Receivable	0	0	0	0	0	3,350,720
Loans Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	200,868	0	0	0	0	0
<b>Total Assets</b>	<b>\$11,507,397</b>	<b>\$8,716,484</b>	<b>\$37,925,337</b>	<b>\$1,808,753</b>	<b>\$9,504,316</b>	<b>\$3,479,415</b>
<b>Liabilities</b>						
Accounts Payable	\$243,309	\$527,665	\$232,419	\$99,161	\$112,209	\$0
Contracts Payable	13,780	9,586	1,686	0	0	0
Accrued Wages	638,812	13,265	483,382	120,817	161,633	0
Interfund Payable	0	0	0	0	0	0
Intergovernmental Payable	508,803	8,695	290,115	64,138	115,139	0
Matured Compensated Absences Payable	53,904	0	0	17,717	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,458,608</b>	<b>559,211</b>	<b>1,007,602</b>	<b>301,833</b>	<b>388,981</b>	<b>0</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	1,885,666	1,385,388	5,208,439	0	1,863,801	0
Unavailable Revenue	5,615,051	1,795,822	1,180,399	0	2,004,182	3,350,720
<b>Total Deferred Inflows of Resources</b>	<b>7,500,717</b>	<b>3,181,210</b>	<b>6,388,838</b>	<b>0</b>	<b>3,867,983</b>	<b>3,350,720</b>
<b>Fund Balances</b>						
Nonspendable	612,888	1,544	107,704	11,271	3,625	0
Restricted	0	4,974,519	30,421,193	1,495,649	5,243,727	128,695
Committed	238,547	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,696,637	0	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>2,548,072</b>	<b>4,976,063</b>	<b>30,528,897</b>	<b>1,506,920</b>	<b>5,247,352</b>	<b>128,695</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$11,507,397</b>	<b>\$8,716,484</b>	<b>\$37,925,337</b>	<b>\$1,808,753</b>	<b>\$9,504,316</b>	<b>\$3,479,415</b>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2013*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$843,044	\$8,272,167	\$50,631,115
0	211,214	333,171
0	0	3,496,228
0	134,131	255,808
0	524,221	772,043
0	0	0
0	242,701	449,782
0	15,900	44,042
0	5,018,868	12,041,297
0	14,855	303,197
0	0	4,766,281
0	1,241,972	12,816,223
0	200,720	3,551,440
0	34,571	34,571
0	0	200,868
<u>\$843,044</u>	<u>\$15,911,320</u>	<u>\$89,696,066</u>
\$0	\$335,713	\$1,550,476
10,971	1,030,710	1,066,733
0	170,014	1,587,923
0	44,042	44,042
0	207,023	1,193,913
0	0	71,621
10,126	5,886	16,012
1,250,000	619,000	1,869,000
<u>1,271,097</u>	<u>2,412,388</u>	<u>7,399,720</u>
0	1,109,884	11,453,178
0	4,726,623	18,672,797
0	5,836,507	30,125,975
0	673,207	1,410,239
0	7,277,668	49,541,451
0	274,746	513,293
0	63,607	63,607
<u>(428,053)</u>	<u>(626,803)</u>	<u>641,781</u>
<u>(428,053)</u>	<u>7,662,425</u>	<u>52,170,371</u>
<u>\$843,044</u>	<u>\$15,911,320</u>	<u>\$89,696,066</u>

<b>Total Governmental Fund Balances</b>	\$52,170,371
<i>Amounts reported for governmental activities in 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.	104,354,689
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable in the funds:	
Special Assessments	3,551,440
Intergovernmental Revenues	10,097,603
Delinquent Property Taxes	1,363,045
Sales Taxes	3,436,185
Charges for Services	<u>224,524</u>
Total	18,672,797
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.	317,086
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(27,798,240)
Special Assessment Bonds	(1,870,000)
Long-term Notes Payable	(210,000)
Capital Leases Payable	(1,659,776)
OPWC Loans Payable	(766,881)
OWDA Loan Payable	(216,498)
Compensated Absences	<u>(4,502,573)</u>
Total	(37,023,968)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(92,601)</u>
<i>Net Position of Governmental Activities</i>	<u>\$138,398,374</u>

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2013*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
<b>Revenues</b>						
Property Taxes	\$1,987,022	\$1,845,031	\$7,809,079	\$0	\$2,704,531	\$0
Sales Taxes	18,194,151	0	0	0	0	0
Charges for Services	6,799,484	0	1,657,577	0	78,895	0
Licenses and Permits	441,954	0	0	0	0	0
Fines and Forfeitures	286,904	0	0	0	0	0
Intergovernmental	3,615,108	3,043,654	13,098,204	7,932,127	6,272,399	0
Special Assessments	0	0	0	0	0	848,804
Interest	121,118	0	17,658	0	0	0
Rentals	102,416	0	0	0	0	0
Contributions and Donations	0	0	10,440	0	0	0
Other	330,408	60,078	0	0	0	0
<i>Total Revenues</i>	<u>31,878,565</u>	<u>4,948,763</u>	<u>22,592,958</u>	<u>7,932,127</u>	<u>9,055,825</u>	<u>848,804</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	6,733,798	0	0	0	0	0
Judicial System	5,936,980	0	0	0	0	0
Public Safety	13,454,956	0	0	0	0	0
Public Works	554,103	0	0	0	0	0
Health	156,687	4,160,280	21,147,405	0	0	0
Human Services	934,296	0	0	7,104,693	8,604,170	0
Conservation and Recreation	183,278	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	102,557	0	0	0	0	0
Intergovernmental	2,047,942	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	684	144,640	0	740,000
Interest and Fiscal Charges	0	0	174,316	2,360	0	142,340
Issuance Cost	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>30,104,597</u>	<u>4,160,280</u>	<u>21,322,405</u>	<u>7,251,693</u>	<u>8,604,170</u>	<u>882,340</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,773,968</u>	<u>788,483</u>	<u>1,270,553</u>	<u>680,434</u>	<u>451,655</u>	<u>(33,536)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	69,569	0	0	138	3,226	0
General Obligation Bonds Issued	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Transfers In	0	0	0	0	0	41,786
Transfers Out	(1,172,035)	0	(600,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,102,466)</u>	<u>0</u>	<u>(600,000)</u>	<u>138</u>	<u>3,226</u>	<u>41,786</u>
<i>Net Change in Fund Balances</i>	671,502	788,483	670,553	680,572	454,881	8,250
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<u>1,876,570</u>	<u>4,187,580</u>	<u>29,858,344</u>	<u>826,348</u>	<u>4,792,471</u>	<u>120,445</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,548,072</u>	<u>\$4,976,063</u>	<u>\$30,528,897</u>	<u>\$1,506,920</u>	<u>\$5,247,352</u>	<u>\$128,695</u>

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2013*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$1,308,619	\$643,597	\$16,297,879
0	0	18,194,151
466,700	5,796,823	14,799,479
0	493,675	935,629
0	107,950	394,854
278,487	14,282,435	48,522,414
0	33,948	882,752
10,184	23,750	172,710
130,857	189,548	422,821
0	71,574	82,014
0	225,676	616,162
<u>2,194,847</u>	<u>21,868,976</u>	<u>101,320,865</u>
69,376	3,124,370	9,927,544
0	4,116,766	10,053,746
0	1,281,706	14,736,662
0	4,779,657	5,333,760
0	353,782	25,818,154
0	3,673,455	20,316,614
0	0	183,278
0	293,137	293,137
0	490	490
0	4,565,420	4,667,977
0	0	2,047,942
4,265,000	739,935	5,890,259
1,347,187	86,290	1,752,493
81,774	0	81,774
<u>5,763,337</u>	<u>23,015,008</u>	<u>101,103,830</u>
<u>(3,568,490)</u>	<u>(1,146,032)</u>	<u>217,035</u>
0	21,192	94,125
3,085,000	0	3,085,000
0	210,000	210,000
659,838	1,369,103	2,070,727
0	(256,906)	(2,028,941)
<u>3,744,838</u>	<u>1,343,389</u>	<u>3,430,911</u>
176,348	197,357	3,647,946
<u>(604,401)</u>	<u>7,465,068</u>	<u>48,522,425</u>
<u>(\$428,053)</u>	<u>\$7,662,425</u>	<u>\$52,170,371</u>

**Net Change in Fund Balances - Total Governmental Funds** \$3,647,946

*Amounts reported for governmental activities in the statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Asset Additions	4,040,351	
Current Year Depreciation	(5,897,279)	
<b>Total</b>		(1,856,928)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (31,319)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Delinquent Property Taxes	(444,348)	
Sales Taxes	(338,898)	
Grants	(612,506)	
Charges for Services	(157,495)	
Special Assessments	(881,479)	
<b>Total</b>		(2,434,726)

Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 5,890,259

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.

Amortization of Note Premium	1,157	
Amortization of Bond Premium	8,802	
Amortization of Bond Discount	(5,606)	
Accrued Interest on Debt	76,506	
<b>Total</b>		80,859

Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.

Bond Anticipation Notes Issued	(210,000)	
General Obligation Bonds Issued	(3,085,000)	
<b>Total</b>		(3,295,000)

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. 69,175

Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the county-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (439,962)

*Change in Net Position of Governmental Activities* \$1,630,304

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,626,000	\$1,744,000	\$1,987,022	\$243,022
Sales Taxes	16,350,000	18,475,000	18,508,617	33,617
Charges for Services	17,851,112	6,358,770	6,834,929	476,159
Licenses and Permits	345,000	345,000	455,162	110,162
Fines and Forfeitures	220,600	221,054	239,857	18,803
Intergovernmental	3,932,244	3,932,586	3,674,429	(258,157)
Interest	180,500	280,500	373,349	92,849
Rentals	121,062	121,062	102,416	(18,646)
Other	52,453	96,346	277,396	181,050
<i>Total Revenues</i>	<u>40,678,971</u>	<u>31,574,318</u>	<u>32,453,177</u>	<u>878,859</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	10,774,383	10,743,703	10,644,414	99,289
Judicial System	19,469,809	5,817,077	5,777,611	39,466
Public Safety	6,441,163	11,444,125	11,277,509	166,616
Public Works	370,989	381,605	381,604	1
Health	181,963	165,505	165,505	0
Human Services	576,076	548,077	548,077	0
Conservation and Recreation	169,710	122,167	122,167	0
Intergovernmental	1,855,351	2,047,942	2,047,942	0
<i>Total Expenditures</i>	<u>39,839,444</u>	<u>31,270,201</u>	<u>30,964,829</u>	<u>305,372</u>
<i>Excess of Revenues Over Expenditures</i>	<u>839,527</u>	<u>304,117</u>	<u>1,488,348</u>	<u>1,184,231</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	69,569	69,569
Advances Out	0	(640,000)	(640,000)	0
Transfers In	1,109,637	482,016	0	(482,016)
Transfers Out	(4,034,125)	(1,171,108)	(1,171,108)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,924,488)</u>	<u>(1,329,092)</u>	<u>(1,741,539)</u>	<u>(412,447)</u>
<i>Net Change in Fund Balance</i>	(2,084,961)	(1,024,975)	(253,191)	771,784
<i>Fund Balance Beginning of Year</i>	1,722,996	1,722,996	1,722,996	0
Prior Year Encumbrances Appropriated	98,471	98,471	98,471	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$263,494)</u>	<u>\$796,492</u>	<u>\$1,568,276</u>	<u>\$771,784</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Mental Health Board Fund  
 For the Year Ended December 31, 2013*

	<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	\$1,917,000	\$1,917,000	\$1,845,031	(\$71,969)
Intergovernmental	3,731,000	3,731,000	3,119,515	(611,485)
Other	30,000	30,000	60,078	30,078
<i>Total Revenues</i>	<u>5,678,000</u>	<u>5,678,000</u>	<u>5,024,624</u>	<u>(653,376)</u>
<b>Expenditures</b>				
Current:				
Health	<u>5,823,385</u>	<u>5,823,385</u>	<u>4,973,911</u>	<u>849,474</u>
<i>Net Change in Fund Balance</i>	(145,385)	(145,385)	50,713	196,098
<i>Fund Balance Beginning of Year</i>	<u>5,465,655</u>	<u>5,465,655</u>	<u>5,465,655</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,320,270</u></u>	<u><u>\$5,320,270</u></u>	<u><u>\$5,516,368</u></u>	<u><u>\$196,098</u></u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Developmental Disabilities Board Fund  
 For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$7,701,610	\$7,701,610	\$7,809,079	\$107,469
Charges for Services	2,041,869	2,041,869	1,694,732	(347,137)
Intergovernmental	12,403,818	12,403,818	13,197,757	793,939
Interest	1,100	1,100	1,268	168
Contributions and Donations	<u>8,000</u>	<u>8,000</u>	<u>10,440</u>	<u>2,440</u>
<i>Total Revenues</i>	22,156,397	22,156,397	22,713,276	556,879
<b>Expenditures</b>				
Current:				
Health	<u>25,197,005</u>	<u>25,778,745</u>	<u>21,311,082</u>	<u>4,467,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,040,608)	(3,622,348)	1,402,194	5,024,542
<b>Other Financing Uses</b>				
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,640,608)	(4,222,348)	802,194	5,024,542
<i>Fund Balance Beginning of Year</i>	26,043,320	26,043,320	26,043,320	0
Prior Year Encumbrances Appropriated	<u>529,240</u>	<u>529,240</u>	<u>529,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,931,952</u>	<u>\$22,350,212</u>	<u>\$27,374,754</u>	<u>\$5,024,542</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2013*

	<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	\$7,685,037	\$7,685,036	\$7,535,638	(\$149,398)
<b>Expenditures</b>				
Current:				
Human Services	<u>7,686,037</u>	<u>8,104,504</u>	<u>7,546,650</u>	<u>557,854</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(419,468)	(11,012)	408,456
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>1,000</u>	<u>1,000</u>	<u>138</u>	<u>(862)</u>
<i>Net Change in Fund Balance</i>	0	(418,468)	(10,874)	407,594
<i>Fund Balance Beginning of Year</i>	<u>1,044,459</u>	<u>1,044,459</u>	<u>1,044,459</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,044,459</u>	<u>\$625,991</u>	<u>\$1,033,585</u>	<u>\$407,594</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2013*

	<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	\$2,638,510	\$2,638,510	\$2,704,531	\$66,021
Charges for Services	14,707	34,207	62,583	28,376
Intergovernmental	5,792,443	5,792,443	6,816,182	1,023,739
<i>Total Revenues</i>	8,445,660	8,465,160	9,583,296	1,118,136
<b>Expenditures</b>				
Current:				
Human Services	8,559,425	9,004,425	8,859,799	144,626
<i>Excess of Revenues Under Expenditures</i>	(113,765)	(539,265)	723,497	1,262,762
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	3,226	3,226
<i>Net Change in Fund Balance</i>	(113,765)	(539,265)	726,723	1,265,988
<i>Fund Balance Beginning of Year</i>	4,609,785	4,609,785	4,609,785	0
<i>Fund Balance End of Year</i>	<u>\$4,496,020</u>	<u>\$4,070,520</u>	<u>\$5,336,508</u>	<u>\$1,265,988</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2013*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
<b>Assets</b>		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$5,053,581	\$964,239
Materials and Supplies Inventory	9,280	0
Accounts Receivable	1,190,876	392,118
Prepaid Items	4,381	0
<i>Total Current Assets</i>	<u>6,258,118</u>	<u>1,356,357</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	2,329,742	0
Depreciable Capital Assets, Net	20,309,472	0
<i>Total Noncurrent Assets</i>	<u>22,639,214</u>	<u>0</u>
<i>Total Assets</i>	<u>28,897,332</u>	<u>1,356,357</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts Payable	5,330	68,540
Contracts Payable	247,023	0
Accrued Wages	12,539	0
Intergovernmental Payable	17,886	4,679
Accrued Interest Payable	88,968	0
Compensated Absences Payable	24,408	0
Notes Payable	22,000	0
Sanitary Sewer Bonds Payable	78,488	0
OPWC Loan Payable	24,540	0
Claims Payable	0	966,052
<i>Total Current Liabilities</i>	<u>521,182</u>	<u>1,039,271</u>
Long-Term Liabilities:		
Compensated Absences Payable	56,447	0
Notes Payable	3,658,000	0
Sanitary Sewer Bonds Payable	2,816,247	0
OPWC Loan Payable	503,418	0
<i>Total Long-Term Liabilities</i>	<u>7,034,112</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,555,294</u>	<u>1,039,271</u>
<b>Net Position</b>		
Net Investments in Capital Assets	15,543,791	0
Unrestricted	5,798,247	317,086
<i>Total Net Position</i>	<u>\$21,342,038</u>	<u>\$317,086</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013*

	Business-Type Activity Sewer <u>Enterprise Fund</u>	Governmental Activities- Internal Service Funds <u>Service Funds</u>
<b>Operating Revenues</b>		
Charges for Services	\$2,231,248	\$12,021,745
Other	74,209	0
<i>Total Operating Revenues</i>	<u>2,305,457</u>	<u>12,021,745</u>
<b>Operating Expenses</b>		
Personal Services	492,816	82,672
Materials and Supplies	21,620	85
Contractual Services	923,743	879,722
Claims	0	11,494,549
Depreciation	1,315,455	0
Other	883	4,679
<i>Total Operating Expenses</i>	<u>2,754,517</u>	<u>12,461,707</u>
<i>Operating Loss</i>	(449,060)	(439,962)
<b>Non-Operating Expenses</b>		
Interest and Fiscal Charges	(218,091)	0
<i>Loss Before Transfers</i>	(667,151)	(439,962)
Transfers Out	(41,786)	0
<i>Change in Net Position</i>	(708,937)	(439,962)
<i>Net Position Beginning of Year</i>	<u>22,050,975</u>	<u>757,048</u>
<i>Net Position End of Year</i>	<u>\$21,342,038</u>	<u>\$317,086</u>

See accompanying notes to the basic financial statements



**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2013*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$2,239,067	\$0
Cash Received from Interfund Services Provided	0	11,907,162
Other Cash Receipts	74,209	0
Cash Payments to Suppliers	(693,391)	(563,616)
Cash Payments to Employees	(527,297)	(82,672)
Cash Payments for Claims	0	(11,927,688)
Other Cash Payments	(883)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,091,705</u>	<u>(666,814)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Advances In	0	640,000
Transfers Out	(41,786)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(41,786)</u>	<u>640,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Aquisition of Capital Assets	(415,690)	0
OPWC Loan Issued	156,236	0
Bond Anticipation Notes Issued	3,680,000	0
Principal Payments	(3,778,119)	0
Interest Payments	(232,774)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(590,347)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	459,572	(26,814)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,594,009</u>	<u>991,053</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$5,053,581</u></u>	<u><u>\$964,239</u></u>

(continued)

**Richland County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2013

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Loss	(\$449,060)	(\$439,962)
Adjustments:		
Depreciation Expense	1,315,455	0
(Increase) Decrease in Assets:		
Accounts Receivable	7,819	(121,198)
Intergovernmental Receivable	0	6,615
Materials and Supplies Inventory	314	0
Prepaid Items	(112)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(5,249)	16,793
Contracts Payable	247,023	0
Accrued Wages	(23,688)	0
Matured Compensated Absences Payable	(11,561)	0
Compensated Absences Payable	12,232	0
Intergovernmental Payable	(1,468)	4,019
Claims Payable	0	(133,081)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,091,705</u>	<u>(\$666,814)</u>

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2013*

	Private Purpose Trust Funds	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$1,273	\$11,312,795
Cash and Cash Equivalents in Segregated Accounts	37,365	975,746
Intergovernmental Receivable	0	4,206,906
Permissive Sales Taxes Receivable	0	5,504,364
Property Taxes Receivable	0	111,146,941
Special Assessments Receivable	0	1,939,489
<i>Total Assets</i>	<u>38,638</u>	<u>\$135,086,241</u>
<b>Liabilities</b>		
Accounts Payable	44	\$0
Intergovernmental Payable	0	81,849
Undistributed Assets	0	134,854,507
Deposits Held and Due to Others	0	149,885
<i>Total Liabilities</i>	<u>44</u>	<u>\$135,086,241</u>
<b>Net Position</b>		
Held in Trust for Children's Services	222	
Held in Trust for County Home	38,372	
<i>Total Net Position</i>	<u>\$38,594</u>	

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, 2013*

	Private Purpose Trust Funds
<b>Additions</b>	
Contributions:	
Private Donations	\$593,364
Investment Earnings	72
<i>Total Additions</i>	593,436
 <b>Deductions</b>	
Benefits	745,327
 <i>Change in Net Position</i>	(151,891)
 <i>Net Position Beginning of Year</i>	190,485
 <i>Net Position End of Year</i>	\$38,594

See accompanying notes to the basic financial statements

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 1 - Description of Richland County and Reporting Entity**

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

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

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

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

***Richland Newhope Industries, Inc. (the Organization)*** The Organization is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. The Richland County Board of DD provides the Organization with some expenses and personnel for operation of the Organization including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting services, and other funds as necessary for the operation of the Organization. Based on the significant services and resources provided by the County to the Organization and the Organization's sole purpose of providing assistance to the developmentally disabled and handicapped adults of the County, the Organization is reflected as a component unit of Richland County in order to prevent the statements from being misleading. The Organization operates on a fiscal year ending August 31. Separately issued financial statements can be obtained from Richland Newhope Industries, Inc. of Richland County, P.O. Box 916 Mansfield, Ohio 44901.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

The County is associated with certain organizations which are defined as Public Entity Risk Pool, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 20, 21, 22 and 23). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
County Regional Planning Commission  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Area 10 Workforce Investment Board  
North East Ohio Network (NEON)  
Richland County Metropolitan Park District  
Richland County Transit Board  
Mansfield/Richland County Public Library

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

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

## **Note 2 - Summary of Significant Accounting Policies**

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

### ***Basis of Presentation***

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

***Fund Accounting***

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***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.

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

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

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

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

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

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

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

***Measurement Focus***

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

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

***Basis of Accounting***

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

***Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Prepayment of interest special revenue fund, Engineer capital projects fund and AG Cuning Trust permanent fund. Budgetary information for The Children's Services Trust private purpose trust fund and Richland Newhope Industries, Inc. are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the 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.

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

***Cash, Cash Equivalents, and Investments***

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

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

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

During 2013, investments were limited to federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's net asset value per share, which is the price the investment could be sold for on December 31, 2013.

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 2013 amounted to \$121,118 which includes \$116,161 assigned from other County funds.

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

***Inventory***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Restricted Assets***

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

***Capital Assets***

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

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

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

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

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

***Interfund Balances***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***Compensated Absences***

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

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

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

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

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

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

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

***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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

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

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

***Net Position***

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

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

***Operating Revenues and Expenses***

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Internal Activity***

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

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

***Bond Premiums and Discounts***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the general obligation bonds payable. On governmental fund statements, bond discounts are expended in the year the bonds are issued.

***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.

**Note 3 – Change in Accounting Principles**

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34.” GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units’ presentation, and certain disclosure requirements. The implementation of this statement did not result in any change in the County’s financial statements.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 4 – Compliance and Accountability**

***Legal Compliance***

Contrary to Ohio Revised Code (ORC) section 5709.39, the General fund had original appropriations in excess of original estimated revenue plus beginning balances in the amount of \$263,494.

Contrary to Ohio Revised Code (ORC) section 5709.39, the Courthouse Renovation fund had final appropriations in excess of final estimated revenue plus beginning balances in the amount of \$38,814.

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

***Accountability***

The following funds had a deficit fund balance/ net position as of December 31, 2013:

<b>Debt Service Fund:</b>	
General Obligation Debt Retirement	\$428,053
<b>Capital Project Funds:</b>	
Road and Bridge	12,744
Special Projects	57,588
Engineer	556,471
<b>Internal Service Fund:</b>	
County Phone System	46,712

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

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

Management is currently analyzing the County Phone System fund's operations to determine appropriate steps to alleviate the deficit.

**Note 5 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

	Net Change in Fund Balances General and Major Special Revenue Funds				
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$671,502	\$788,483	\$670,553	\$680,572	\$454,881
Net Adjustment for					
Revenue Accruals	327,369	75,861	119,905	(396,489)	527,471
Unreported Cash	(64,890)	0	(108)	0	0
Beginning Fair Value					
Adjustment for Investments	321,414	0	552	0	0
Ending Fair Value					
Adjustment for Investments	(9,281)	0	(31)	0	0
Net Adjustment for					
Expenditure Accruals	(578,497)	(807,872)	369,827	(281,510)	(229,871)
Advance Out	(640,000)	0	0	0	0
Encumbrances	(280,808)	(5,759)	(358,504)	(13,447)	(25,758)
Budget Basis	<u><u>(\$253,191)</u></u>	<u><u>\$50,713</u></u>	<u><u>\$802,194</u></u>	<u><u>(\$10,874)</u></u>	<u><u>\$726,723</u></u>

**Note 6 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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The full tax rate for all County operations for the year ended December 31, 2013, was \$12.80 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2013 property tax receipts were based are as follows.

Real Estate	
Residential/Agricultural	\$1,503,994,190
Other Real Estate	345,166,080
Tangible Personal Property	
Public Utility	<u>99,640,710</u>
Total	<u><u>\$1,948,800,980</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

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

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2013. 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, 2013*

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**Note 8 – Receivables**

Receivables at December 31, 2013, 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 \$2,640,729. The County has \$1,235,045 in delinquent special assessments at December 31, 2013.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$25,510.

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

<b>Governmental Activities</b>	
Children's Services Grants and Subsidies	\$1,893,114
Motor Vehicle Distribution	1,836,357
Mental Health Grants and Subsidies	1,511,823
Gasoline and Excise Tax	1,149,942
Homestead and Rollback	1,040,453
Road and Bridge Grants and Subsidies	1,002,121
Public Assistance Grants and Subsidies	748,687
Casino Tax	727,950
Local Government and Local Government Revenue Assistance	673,512
Court Grants and Subsidies	528,851
Miscellaneous	531,802
Homeless Prevention Grants and Subsidies	233,584
DD Grants and Subsidies	163,101
Total	<u><u>\$12,041,297</u></u>

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**Note 9 – Fund Balances**

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<b><u>Nonspendable:</u></b>				
Inventory	\$155,647	\$1,544	\$77,407	\$9,599
Prepays	256,373		30,297	1,672
Developmental Disability Gifts	0	0	0	0
Unclaimed Funds	200,868	0	0	0
<i>Total Nonspendable</i>	<u>612,888</u>	<u>1,544</u>	<u>107,704</u>	<u>11,271</u>
<b><u>Restricted for:</u></b>				
Mental Health Board	0	4,974,519	0	0
Developmental Disabilities Board	0	0	30,421,193	0
Public Assistance	0	0	0	1,495,649
Children's Services	0	0	0	0
Debt Service	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Loans Receivable	0	0	0	0
Economic Development	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>4,974,519</u>	<u>30,421,193</u>	<u>1,495,649</u>
<b><u>Committed to:</u></b>				
Purchases on Order	238,547	0	0	0
Sheriff Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Parks and Recreation	0	0	0	0
Other Operations	0	0	0	0
<i>Total Committed</i>	<u>238,547</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assigned to:</u></b>				
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficit)	1,696,637	0	0	0
<b>Total Fund Balances (Deficit)</b>	<u><u>\$2,548,072</u></u>	<u><u>\$4,976,063</u></u>	<u><u>\$30,528,897</u></u>	<u><u>\$1,506,920</u></u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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Children's Services	Special Assessments Debt Retirement	General Obligation Debt Retirement	Other Governmental	Total
\$3,625	\$0	\$0	\$524,221	\$772,043
0	0	0	14,855	303,197
0	0	0	134,131	134,131
0	0	0	0	200,868
<u>3,625</u>	<u>0</u>	<u>0</u>	<u>673,207</u>	<u>1,410,239</u>
0	0	0	0	4,974,519
0	0	0	0	30,421,193
0	0	0	0	1,495,649
5,243,727	0	0	0	5,243,727
0	128,695	0	0	128,695
0	0	0	874,248	874,248
0	0	0	2,695,547	2,695,547
0	0	0	1,094,040	1,094,040
0	0	0	494,112	494,112
0	0	0	316,979	316,979
0	0	0	637,227	637,227
0	0	0	25,510	25,510
0	0	0	127,060	127,060
0	0	0	279,092	279,092
0	0	0	733,853	733,853
<u>5,243,727</u>	<u>128,695</u>	<u>0</u>	<u>7,277,668</u>	<u>49,541,451</u>
0	0	0	0	238,547
0	0	0	5,571	5,571
0	0	0	44,865	44,865
0	0	0	173,506	173,506
0	0	0	50,804	50,804
<u>0</u>	<u>0</u>	<u>0</u>	<u>274,746</u>	<u>513,293</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>63,607</u>	<u>63,607</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>63,607</u>	<u>63,607</u>
<u>0</u>	<u>0</u>	<u>(428,053)</u>	<u>(626,803)</u>	<u>641,781</u>
<u>\$5,247,352</u>	<u>\$128,695</u>	<u>(\$428,053)</u>	<u>\$7,662,425</u>	<u>\$52,170,371</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 10 - Deposits and Investments**

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

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9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County.

Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Farm Credit Bank Bonds	\$14,852,525	\$2,612,819	\$6,248,342	\$5,991,364	\$0
Federal Home Loan Bank Bonds	3,337,542	0	751,130	2,241,221	345,191
Federal Home Loan Mortgage Corporation Notes	14,458,475	0	4,004,034	7,978,714	2,475,727
Federal National Mortgage Association Notes	13,943,075	2,014,520	1,502,053	4,987,567	5,438,935
Mutual Fund	264,198	264,198	0	0	0
STAROhio	37,371	37,371	0	0	0
<b>Total Investments</b>	<b>\$46,893,186</b>	<b>\$4,928,908</b>	<b>\$12,505,559</b>	<b>\$21,198,866</b>	<b>\$8,259,853</b>

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

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

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

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

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

	Percentage of County Investments
Federal Farm Credit Bank Bonds	31.67 %
Federal National Mortgage Association Notes	30.83
Federal Home Loan Mortgage Corporation Notes	29.73
Federal Home Loan Bank Bonds	7.12

**Note 11 - 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 2013, 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



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Property	\$228,946,334
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	30,758,679
Siren Coverage	1,100,408
Electric Data Processing	100,000
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 20). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

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

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

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$966,052 at December 31, 2013 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2013 and 2012 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
2012	\$971,029	\$11,636,354	\$11,508,250	\$1,099,133
2013	1,099,133	11,794,607	11,927,688	966,052

**Note 12 - 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 13 - Defined Benefit Retirement Plan**

#### ***Ohio Public Employees Retirement System***

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate member contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. 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 Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$4,608,520, \$4,555,863, and \$4,506,372, respectively. For 2013, 88.94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$108,470 made by the County and \$77,749 made by plan members.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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***State Teachers Retirement System***

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio 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. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 20.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board. For the fiscal year ended June 30, 2013, plan members were required to contribute 11 percent of their annual covered salaries. The County is required to contribute 14 percent; 13 percent is the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012, and 2011 were \$42,763, 41,015, and \$41,015, respectively. For 2013, 89.82 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2013.

**Note 14 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – 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.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1 percent. Effective January 1, 2014, the portion of employer contributions allocated to health care was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$1,810,318, \$1,789,327, and \$1,769,182, respectively. For 2013, 88.94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**State Teachers Retirement System**

Plan Description – The County contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for the years ended December 31, 2013, 2012, and 2011 were \$3,289, \$3,155, and \$3,155, respectively. For 2013, 89.82 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal year 2012 and 2011

**Note 15 – Interfund Transactions**

Interfund receivables/payables balances at December 31, 2013, consist of the following individual fund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>			<u>Total</u>
	<u>General</u>	<u>Public Assistance</u>	<u>Other Governmental Funds</u>	
Other Governmental Funds	\$26,379	\$1,763	\$15,900	\$44,042

Child Support Enforcement Agency fund owed a total of \$7,539 to the general fund for services provided by the Sheriff’s department. The Delinquent Real Estate fund owed a total \$17,128 to the general fund for services provided by the Clerk of Courts office. The general fund had \$1,712 interfund receivable to provide additional resources for current operations to other governmental funds. The public assistance fund had an interfund receivable from the Child Support Enforcement Agency fund for services provided. Other governmental funds had \$15,900 interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

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Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfer to	Transfer From				Total
	General	Developmental Disabilities Board	Other Governmental Funds	Sewer	
Major Funds:					
Special Assessment					
Debt Retirement	\$0	\$0	\$0	\$41,786	\$41,786
General Obligation					
Debt Retirement	417,932	0	241,906	0	659,838
Other Governmental					
Funds	754,103	600,000	15,000	0	1,369,103
Total	<u>\$1,172,035</u>	<u>\$600,000</u>	<u>\$256,906</u>	<u>\$41,786</u>	<u>\$2,070,727</u>

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 16 - Capital Assets**

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 1/1/2013	Additions	Reductions	Balance 12/31/2013
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,788,652	\$0	\$0	\$2,788,652
Capital assets being depreciated:				
Land improvements	342,598	0	0	342,598
Buildings	62,676,124	125,911	0	62,802,035
Machinery and equipment	18,668,960	646,436	(112,371)	19,203,025
Infrastructure	121,270,666	3,268,004	(2,419,166)	122,119,504
Total capital assets being depreciated	202,958,348	4,040,351	(2,531,537)	204,467,162
Accumulated Depreciation:				
Land improvements	(132,848)	(17,130)		(149,978)
Buildings	(23,695,681)	(1,714,997)		(25,410,678)
Machinery and equipment	(14,763,409)	(987,915)	112,371	(15,638,953)
Infrastructure	(60,912,126)	(3,177,237)	2,387,847	(61,701,516)
Total accumulated depreciation	(99,504,064)	(5,897,279) *	2,500,218	(102,901,125)
Capital assets being depreciated, net	103,454,284	(1,856,928)	(31,319)	101,566,037
Governmental activities capital assets, net	\$106,242,936	(\$1,856,928)	(\$31,319)	\$104,354,689

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

Governmental Activities:	
Legislative and Executive	\$320,974
Judicial System	164,621
Public Safety	649,564
Public Works	3,458,638
Health	825,122
Human Services	457,324
Conservation and Recreation	21,036
Total Depreciation Expense	\$5,897,279

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	Balance 1/1/2013	Additions	Reductions	Balance 12/31/2013
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	1,846,276	392,138	0	2,238,414
Total capital assets not being depreciated	1,937,604	392,138	0	2,329,742
Capital assets being depreciated:				
Buildings	6,539,587	0		6,539,587
Machinery and equipment	749,488	23,552	(47,624)	725,416
Infrastructure	39,312,642	0	0	39,312,642
Total capital assets being depreciated	46,601,717	23,552	(47,624)	46,577,645
Accumulated Depreciation:				
Buildings	(3,739,736)	(145,324)	0	(3,885,060)
Machinery and equipment	(468,490)	(41,593)	47,624	(462,459)
Infrastructure	(20,792,116)	(1,128,538)	0	(21,920,654)
Total accumulated depreciation	(25,000,342)	(1,315,455)	47,624	(26,268,173)
Capital assets being depreciated, net	21,601,375	(1,291,903)	0	20,309,472
Business-type activities capital assets, net	\$23,538,979	(\$899,765)	\$0	\$22,639,214

**Note 17 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Correctional Facilities Improvement 2011	2011	1.4- 5.25	4,150,000
Various Purposes Improvement and Refunding	2011	1.0-4.0	5,756,180
Various Purposes Improvement	2013	1.0-3.35	3,085,000
<b>Special Assessment Bonds</b>			
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
<b>Long-Term Note Payable</b>			
Various Purpose Note	2012	2.5	3,277,000
Various Purpose Note	2013	2.13	210,000



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	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities</b>			
<b>Long-Term Loans Payable</b>			
OPWC Bridge Replacement	2007	0.0	\$499,716
OPWC Moffet Terman Road Bridge	2009	0.0	156,080
OPWC Possum Run Road Engineering	2009	0.0	324,541
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OWDA Storm Sewer Improvement	2010	5.89	489,981
Computerization	2008	3.69	1,058,603
<b>Business-Type Activities</b>			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements Bonds	2001	4.47-5.07	826,306
Sanitary Sewer District Improvements Refunding	2011	1.0-4.0	218,820
Various Purpose Note	2012	2.5	3,680,000
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	137,869
OPWC County Meadows Sewer Loan	2013	0.0	156,236

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

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Juvenile Attention Center					
Improvements Serial Bonds	\$732,105	\$0	\$0	\$732,105	\$129,412
Unamortized Premium	23,581	0	2,948	20,633	0
Various Purpose Improvement and Refunding 2007					
Serial Bonds	2,225,000	0	525,000	1,700,000	550,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	34,059	0	2,271	31,788	0
Correctional Facilities Improvement 2007					
Serial Bonds	500,000	0	100,000	400,000	100,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	71,665	0	3,583	68,082	0
Correctional Facilities Improvement 2008					
Serial Bonds	2,770,000	0	290,000	2,480,000	300,000
Term Bonds	7,195,000	0	0	7,195,000	0
Unamortized Discount	(125,325)	0	(4,820)	(120,505)	0
Correctional Facilities Improvement 2011					
Serial Bonds	100,000	0	0	100,000	0
Term Bonds	3,965,000	0	85,000	3,880,000	85,000
Unamortized Discount	(22,005)	0	(786)	(21,219)	0

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2013

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013	Amounts Due in One Year
<b>Governmental Activities:</b>					
Various Purposes Improvement and Refunding 2011					
Serial Bonds	\$1,776,768	\$0	\$279,412	\$1,497,356	\$150,000
Term Bonds	3,690,000	0	0	3,690,000	0
Various Purposes Improvement 2013					
Serial Bonds	0	775,000	115,000	660,000	130,000
Term Bonds	0	2,310,000	0	2,310,000	0
<b>Total General Obligation Bonds</b>	<b>26,110,848</b>	<b>3,085,000</b>	<b>1,397,608</b>	<b>27,798,240</b>	<b>1,444,412</b>
Special Assessment Debt with Governmental Commitment:					
Madison Sewer Improvement	2,210,000	0	700,000	1,510,000	735,000
Marlow Heights Sewer	400,000	0	40,000	360,000	40,000
<b>Total Special Assessment Bonds</b>	<b>2,610,000</b>	<b>0</b>	<b>740,000</b>	<b>1,870,000</b>	<b>775,000</b>
Long-term Notes:					
Various Purpose Note - 2012	3,277,000	0	3,277,000	0	0
Unamortized Premium	1,157	0	1,157	0	0
Various Purpose Note - 2013	0	210,000	0	210,000	0
<b>Total Long-Term Notes</b>	<b>3,278,157</b>	<b>210,000</b>	<b>3,278,157</b>	<b>210,000</b>	<b>0</b>
OPWC Loans					
OPWC Bridge Replacement Loan	224,870	0	49,972	174,898	49,972
OPWC Moffet Terman Road Bridge Loan	101,452	0	15,608	85,844	15,608
OPWC Possum Run Road Engineering Loan	324,541	0	16,227	308,314	32,454
OPWC Amoy-Ganges and Franklin Church Road Loan	208,518	0	10,693	197,825	10,693
<b>Total OPWC Loans</b>	<b>859,381</b>	<b>0</b>	<b>92,500</b>	<b>766,881</b>	<b>108,727</b>
Other General Long-Term Obligations					
Capital Leases	1,805,100	0	145,324	1,659,776	759
OWDA Storm Sewer Improvement Loan	245,802	0	29,304	216,498	31,056
Computerization Loan	211,719	0	211,719	0	0
Compensated Absences	4,571,748	1,579,555	1,648,730	4,502,573	1,630,507
<b>Total Other General Long-Term Obligations</b>	<b>6,834,369</b>	<b>1,579,555</b>	<b>2,035,077</b>	<b>6,378,847</b>	<b>1,662,322</b>
<b>Total Governmental Activities</b>	<b>\$39,692,755</b>	<b>\$4,874,555</b>	<b>\$7,543,342</b>	<b>\$37,023,968</b>	<b>\$3,990,461</b>
<b>Business-Type Activities:</b>					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,537,731	\$0	\$35,803	\$2,501,928	\$32,900
Sanitary Sewer District Improvements	257,893	0	0	257,893	45,588
Unamortized Premium	8,308	0	1,038	7,270	0
Sanitary Sewer District Improvements Refunding	173,232	0	45,588	127,644	0
<b>Total General Obligation Bonds</b>	<b>2,977,164</b>	<b>0</b>	<b>82,429</b>	<b>2,894,735</b>	<b>78,488</b>
Various Purpose Note - 2012	3,680,000	0	3,680,000	0	0
Various Purpose Note - 2013	0	3,658,000	0	3,658,000	0
<b>Total Long-Term Notes</b>	<b>3,680,000</b>	<b>3,658,000</b>	<b>3,762,429</b>	<b>3,658,000</b>	<b>0</b>
OPWC Sewer Improvement Loan	250,581	0	9,834	240,747	9,834
OPWC Harprest Heights Sewer Loan	137,869	0	6,894	130,975	6,894
OPWC Country Meadows Sewer Loan	0	156,236	0	156,236	7,812
<b>Total OPWC Loans</b>	<b>388,450</b>	<b>156,236</b>	<b>16,728</b>	<b>527,958</b>	<b>24,540</b>
Compensated Absences	68,623	31,590	19,358	80,855	24,408
<b>Total Business-Type Activities</b>	<b>\$7,114,237</b>	<b>\$3,845,826</b>	<b>\$3,798,515</b>	<b>\$7,161,548</b>	<b>\$127,436</b>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$3,779,461) and from taxes. These bonds are paid from the general obligation debt retirement fund.

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

The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan and Harpcrest Heights Sewer Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$371,772. Principal paid for the current year and total net revenues were \$16,728 and \$866,395, respectively.

The Juvenile Attention Center Improvements general obligation bonds maturing in the years 2014 through 2018, inclusive, are not subject to redemption prior to maturity. The Bonds maturing on December 1, in the years 2013 and on December 1, 2019 and December 1, 2020 are subject to optional redemption on or after December 1, 2010 at the direction of the County, either in whole or in part in integral multiples of \$5,000, at the redemption prices, plus accrued interest to the redemption date (expressed as percentages of the principal amount redeemed) set forth below:

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

On May 15, 2007, the County issued \$5,610,000 in Various Purpose Improvement and Refunding general obligation bonds at interest rates varying from 3.75 percent to 4.25 percent. Proceeds were used to refund \$2,365,000 of outstanding Capital Facility general obligation bonds and the Dog and Kennel, Job and Family Renovation and Phone System bond anticipation notes in the amounts of \$1,277,000, \$522,000, and \$1,436,000, respectively.

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 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, \$2,365,000 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, 2012, \$1,335,000 of the defeased debt remained outstanding.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

The Various Purpose Improvement and Refunding term bonds maturing on December 1, 2020, 2024 and 2027 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$360,000	\$335,000	\$290,000
2018	\$115,000	\$0	\$0
2019	120,000	0	0
2021	0	80,000	0
2022	0	80,000	0
2023	0	85,000	0
2025	0	0	95,000
2026	0	0	95,000
Total	\$235,000	\$245,000	\$190,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>

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

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

The 2007 Correctional Facilities Improvement term bonds maturing on December 1, 2020, 2026 and 2032 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

Year	Issue		
	\$325,000	\$810,000	\$1,055,000
2018	\$100,000	\$0	\$0
2019	110,000	0	0
2020	115,000	0	0
2021	0	120,000	0
2022	0	125,000	0
2023	0	130,000	0
2024	0	140,000	0
2025	0	145,000	0
2026	0	150,000	0
2027	0	0	160,000
2028	0	0	165,000
2029	0	0	170,000
2030	0	0	180,000
2031	0	0	185,000
2032	0	0	195,000
Total	\$325,000	\$810,000	\$1,055,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2026</i>	<i>12/1/2032</i>

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

The 2008 Correctional Facilities Improvement term bonds maturing on December 1, 2024, 2028, 2033 and 2038 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$1,895,000	\$2,390,000	\$1,240,000	\$1,670,000
2021	\$435,000	\$0	\$0	\$0
2022	460,000	0	0	0
2023	485,000	0	0	0
2025	0	545,000	0	0
2026	0	580,000	0	0
2027	0	615,000	0	0
2029	0	0	220,000	0
2030	0	0	235,000	0
2031	0	0	245,000	0
2032	0	0	260,000	0
2034	0	0	0	295,000
2035	0	0	0	315,000
2036	0	0	0	330,000
2037	0	0	0	355,000
Total	\$1,380,000	\$1,740,000	\$960,000	\$1,295,000
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2028</i>	<i>12/1/2033</i>	<i>12/1/2038</i>

The remaining principal amount of the term bonds (\$515,000, \$650,000, \$280,000 and \$375,000) will mature at the stated maturity.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

The 2011 Correctional Facilities Improvement term bonds maturing on December 1, 2013, 2015, 2017, 2019, 2023, 2026, 2030, 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:

Year	Issue			
	\$170,000	\$180,000	\$190,000	\$330,000
2014	\$85,000	\$0	\$0	\$0
2016	0	90,000	0	0
2018	0	0	95,000	0
2021	0	0	0	105,000
2022	0	0	0	110,000
<b>Total</b>	<b>\$85,000</b>	<b>\$90,000</b>	<b>\$95,000</b>	<b>\$215,000</b>
<i>Stated Maturity</i>	<i>12/1/2015</i>	<i>12/1/2017</i>	<i>12/1/2019</i>	<i>12/1/2023</i> (continued)

Year	Issue			
	\$375,000	\$575,000	\$905,000	\$1,155,000
2024	\$120,000	\$0	\$0	\$0
2025	125,000	0	0	0
2027	0	135,000	0	0
2028	0	140,000	0	0
2029	0	145,000	0	0
2031	0	0	165,000	0
2032	0	0	170,000	0
2033	0	0	180,000	0
2034	0	0	190,000	0
2036	0	0	0	210,000
2037	0	0	0	220,000
2038	0	0	0	230,000
2039	0	0	0	240,000
<b>Total</b>	<b>\$245,000</b>	<b>\$420,000</b>	<b>\$705,000</b>	<b>\$900,000</b>
<i>Stated Maturity</i>	<i>12/1/2026</i>	<i>12/1/2030</i>	<i>12/1/2035</i>	<i>12/1/2040</i>

The remaining principal amount of the term bonds (\$85,000, \$85,000, \$90,000, \$95,000, \$115,000, \$130,000, \$155,000, \$200,000 and \$255,000) will mature at the stated maturity.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

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

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

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

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

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

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

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

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

Year	Issue		
	\$280,000	\$295,000	\$305,000
2027	\$170,000	\$0	\$0
2029	0	180,000	0
2031	0	0	195,000
Total	\$170,000	\$180,000	\$195,000
<i>Stated Maturity</i>	<i>12/1/2028</i>	<i>12/1/2030</i>	<i>12/1/2032</i>

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

The \$3,277,000 Various Purpose Note, issued January 9, 2012 at 2.5 percent and a premium of \$2,158 will mature January 9, 2013. The \$210,000 Various Purpose Note, issued January 8, 2013 at 2.13 will mature on January 7, 2014. The notes will be paid out of the general obligation debt retirement fund.

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



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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The capital lease obligation for the building will be paid from the developmental disabilities board fund as that department occupies the building and the capital lease for the imaging hardware and software will be paid from the public assistance fund.

The County entered into an agreement with the Ohio Water Development Authority (OWDA) to upgrade and expand the County's storm sewer system. The agreement provides loan proceeds totaling \$489,891 which will be received by the County and used to fund the project. The debt proceeds will be repaid by special assessments levied against benefited property owners semi-annually over 20 years at 5.89 percent per annum. Under the terms of the agreement, the OWDA will reimburse or directly pay the construction costs of the approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total of each loan. As of December 31, 2013, the County has an outstanding balance of \$216,498.

The Computerization loan was issued to pay for accounting software and hardware for the County and a fingerprinting system for the Sheriff's department and will be paid from the general fund.

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

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

The \$3,680,0000 Various Purpose Note issued January 8, 2013 at 2.13 percent will mature January 7, 2014. The notes will be paid out of the sewer fund.

A line of credit has been established with the Ohio Public Works Commission in the amount of \$156,236 for engineering and improvements to the Country Meadows sanitary sewer system; however, since this loan is not finalized, the repayment schedule is not included in the schedule of debt service payments. Until a final repayment schedule is available, the County will pay based on estimates.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children's services, dayspring, child support enforcement agency, and sewer fund.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
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The following is a summary of the County's future annual debt service requirements:

Year	Governmental Activities					
	General Obligation					
	Serial Bonds		Term Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$1,359,412	\$1,097,651	\$85,000	\$268,062	\$775,000	\$102,240
2015	1,216,808	1,046,219	85,000	266,278	820,000	60,250
2016	1,247,900	999,273	90,000	269,492	45,000	15,813
2017	1,300,295	949,045	90,000	266,972	50,000	13,225
2018	841,386	754,296	310,000	625,529	55,000	10,350
2019-2023	1,603,660	1,403,215	4,160,000	7,292,039	125,000	10,925
2024-2028	0	0	6,550,000	9,727,000	0	0
2029-2033	0	0	4,790,000	6,541,035	0	0
2034-2038	0	0	3,595,000	1,454,202	0	0
2039-2040	0	0	495,000	39,374	0	0
<b>Total</b>	<b>\$7,569,461</b>	<b>\$6,249,699</b>	<b>\$20,250,000</b>	<b>\$26,749,983</b>	<b>\$1,870,000</b>	<b>\$212,803</b>

Year	Governmental Activities		
	OPWC		
	Loans	OWDA Loan	
	Principal	Principal	Interest
2014	\$108,727	\$31,056	\$13,190
2015	108,728	31,970	11,386
2016	108,728	33,882	9,476
2017	83,741	35,907	7,451
2018	58,756	38,052	5,304
2019-2023	207,317	45,631	3,650
2024-2028	53,470	0	0
2029-2033	37,414	0	0
<b>Total</b>	<b>\$766,881</b>	<b>\$216,498</b>	<b>\$50,457</b>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

Year	Business-Type Activities		
	Bonds		OPWC
	Principal	Interest	Loan Principal
2014	\$78,488	\$138,203	\$16,728
2015	82,493	134,079	16,728
2016	88,000	129,740	16,728
2017	92,205	125,103	16,728
2018	97,809	120,242	16,728
2019-2023	350,242	514,104	83,640
2024-2028	279,100	454,532	83,640
2029-2033	347,800	385,826	76,735
2034-2038	433,500	300,195	44,067
2039-2043	540,100	193,491	0
2044-2048	497,728	60,518	0
Total	<u>\$2,887,465</u>	<u>\$2,556,033</u>	<u>\$371,722</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, 2013, are an overall debt margin of \$42,228,066 and an unvoted debt margin of \$14,648,176.

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2013, follows:

	Outstanding 1/1/2013	Issued	Retired	Outstanding 12/31/2013
<b>Governmental Type Funds:</b>				
2.5% Various Purpose - 2012	\$68,000	\$0	\$68,000	\$0
2.13% Various Purpose - 2013	0	67,000	0	67,000
2.0% Various Improvements - 2012	625,000	0	625,000	0
Unamortized Premium	44	0	44	0
1.8% Various Improvements - 2013	0	552,000	0	552,000
2.0% Various Improvements - 2012	666,000	0	666,000	0
Unamortized Premium	46	0	46	0
1.8% Various Improvements - 2013	0	1,250,000	0	1,250,000
<b>Business Type Funds:</b>				
2.13% Various Purpose - 2013	0	22,000	0	22,000
Total Notes Payable	<u>\$1,359,090</u>	<u>\$1,891,000</u>	<u>\$1,359,090</u>	<u>\$1,891,000</u>

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

In 2013, the County issued \$67,000 in Various Purpose Notes to finance building improvements at the People's Community Center and Dayspring County Home. This project has been completed by December 31, 2013. This note matures January 7, 2014.

In 2013, the County issued \$1,802,000 in Various Purpose Notes. The proceeds were used to finance two projects. The \$552,000 portion was used to finance the costs of replacing bridges on McElroy, Armstrong, Home, Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. The remaining \$1,250,000 was used to finance the acquisition of six sheriff cruisers, two dump trucks for engineer, a chiller system for the County Courthouse and upgrades to the County's phone system. These projects were completed by December 31, 2013. This note matures July 24, 2014.

In 2013, the County issued \$22,000 in Various Purpose Notes to finance improvements to the Lust sanitary sewer system. This project has been completed by December 31, 2013. This note matures January 7, 2014.

**Note 19 - Capital Leases - Lessee Disclosure**

During 1985, the County entered into a capital lease for a building. During 2007, the County entered into a capital lease for an excavator. During 2010, the County entered into a capital lease for data imaging software and equipment. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2013 totaled \$145,324.

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Building	\$1,680,914
Equipment	502,387
Total Assets	2,183,301
Less: Accumulated depreciation	(1,320,004)
Total	\$863,297

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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Future minimum lease payments are as follows:

Year	Amount
2014	\$175,000
2015	175,000
2016	175,000
2017	175,000
2018	175,000
2019-2023	875,000
2024-2028	875,000
2029-2033	875,000
2034-2038	875,000
2039-2043	875,000
2044-2048	875,000
2049-2053	875,000
2054-2058	875,000
2059-2063	875,000
2064-2066	437,500
Total	9,187,500
Less: Amount Representing Interest	(7,527,724)
Present Value of Net Minimum Lease Payments	\$1,659,776

**Note 20 - Public Entity Risk Pool**

***County Risk Sharing Authority, Inc. (CORSA)***

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2013 was \$509,274.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**Note 21 – Joint Venture**

***County Regional Planning Commission***

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County did not contribute to the Commission during 2013. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**Note 22 – 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 County did not contribute to the Authority during 2013.

***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 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 2013.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***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 County did not contribute to the Board during 2013.

***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. The County contributed \$46,172 to NEON during 2013.

**Note 23 - Related Organizations**

***Richland County Metropolitan Park District***

The three Park Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Metropolitan Park District, Richland County, Ohio.

***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, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 24 – Encumbrances**

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

<b>Governmental Funds:</b>	
General	\$280,808
Mental Health Board	5,759
Board of Developmental Disabilities	358,504
Public Assistance	13,447
Children's Service	25,758
Other Governmental Funds	54,971
Total Governmental	<u>\$739,247</u>
<b>Proprietary Funds:</b>	
Sewer	\$334
Self Insurance	174,159
Phone System	20,102
Total Proprietary	<u>\$194,595</u>

**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 Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

**Note 26 - Conduit Debt Obligations**

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

As of December 31, 2013, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$34,335,000.



**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Note 27 - Related Party Transactions**

During 2013, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County reported minimal contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Organization. Additional habilitative services provided directly to Organization clients by the County amounted to \$4,727,742.

**Note 28 – Donor-Restricted Endowments**

The County's permanent fund includes donor-restricted endowments. The fund began in 2001, and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2013, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

**Note 29 - Subsequent Events**

On January 7, 2014, the County issued \$3,868,000 of notes in anticipation of the issuance of bonds to retire the \$3,910,000 various purpose notes outstanding at December 31, 2013. The original purpose of the notes were to pay costs of renovating the County home, decommissioning Lust, Harp and Country Meadows subdivisions of wastewater treatment plant and upgrading the force main sewers and sanitary lift stations. The notes mature on January 7, 2015 and have an interest rate of 1.6 percent

**Note 30 - Component Unit**

*Summary of Significant Accounting Policies*

**Nature of Organization** - Richland Newhope Industries, Inc. (the Organization) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of Developmental Disabilities as disclosed in Note 26. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (64 percent), Community Services (21 percent), Manufacturing (12 percent), Document Imaging (2 percent), and the Art Gallery (1 percent).

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

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Financial Statement Presentation** - The Organization uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting. The Organization has an August 31 fiscal year end.

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

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

Permanently restricted net position comprise those assets contributed to the Organization by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Organization. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Organization. At August 31, 2013, all of the assets of the Organization are unrestricted or invested in capital assets.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Organization's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2013, all of the Organization's contributions were unrestricted.

**Accounts Receivable** - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Organization. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Organization personnel for collectibility. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off. At August 31, 2013, there were \$2,989 of receivables in excess of 90 days.

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

Manufacturing Materials	\$46,280
Manufacturing Work In Process and Finished Goods	35,015
Subcontract Materials, Supplies and Work In Process	669,513
Document Management Supplies and Work In Process	6,536
Community Services Supplies	1,506
	1,506
Total	\$758,850

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

During the year ended August 31, 2013, depreciation expense was \$70,861. A summary of the component unit's capital assets at August 31, 2013, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Construction in Progress	\$61,420
Capital assets being depreciated:	
Buildings and Improvements	632,989
Vehicles	206,165
Furniture and Office Equipment	58,090
Shop Equipment	1,054,156
Subtotal	2,185,184
Less: Accumulated Depreciation	(1,423,354)
Total	\$761,830

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

**Advertising Costs** - Advertising costs are expensed as incurred. Advertising expense was \$29,300 for the year ended August 31, 2013.

**Shipping and Handling Costs** - Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2013 were \$9,303.

**Cash and Cash Equivalents**

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

**Accrued Vacation and Sick Pay**

According to the Organization's sick pay policy instituted during 1996, sick pay is only paid when the participant or staff is sick. Any unpaid sick hours will be carried forward; however, any balance remaining at termination of employment is forfeited. Therefore, sick pay is not being accrued on the financial statements.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2013 is \$17,707.

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

A designated fund was established during the year ended August 31, 2005 with the Richland County Foundation where principal is invested and then the earnings could be transferred to Richland Newhope Industries, Inc. at the discretion of the Foundation. The Organization can, at any time, request all principal be returned to use for their mission as determined by their Board of Directors. The Foundation, however, has variance power to redirect funds at its discretion. In accordance with Financial Accounting Standards Board Statement 136, the fund is included in the Organization's assets as a beneficial interest in assets held by the Foundation at fair value and any earnings on the fund will be included in investment income on the statement of activities.

The fund balance included on the financial statements at August 31, 2013 was \$606,415 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2013 is \$58,936 of net gain for the fund, which includes investment fees of \$1,944. The Organization received grants from the fund at the Foundation totaling \$12,890 during the year and returned \$2,030 of grant monies not expended.

***In-Kind Contributions***

During the year ended August 31, 2013, the Richland County Board of Developmental Disabilities provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. The total support received was minimal and not reported on the Organization's financial statements.

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,727,742 for the year ended August 31, 2013.

***Contingencies***

The Organization maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$250,000 per financial institution. At August 31, 2013, all of the Workshop's account balances were insured.

***Major Customers***

During the year ended August 31, 2013, the Organization had three major customers whose revenues exceeded 10% of total revenues. The total revenue from the first customer was \$2,198,910. The accounts receivable from this customer at August 31, 2013 were \$421,846. The total revenue from the second customer was \$394,720. The accounts receivable from this customer at August 31, 2013 were \$111,683. The total revenue from the third customer was \$371,178. The accounts receivable from this customer at August 31, 2013 were \$63,170.

**Richland County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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***Rental Income***

During the year ended August 31, 1999, the Organization entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Organization's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2013. Included in other revenue on the statement of activities for the year ended August 31, 2013 is rental income of \$6,611.

***Related Party Transactions***

In addition to the items mentioned above, the Organization provides services to the Richland County Board of Developmental Disabilities. During the year ended August 31, 2013, the Organization received total revenues from the Board of \$364,567 and had a receivable of \$63,170 at August 31, 2013.

In addition to the amounts paid to the Board for the food services department, the Organization paid the Board \$146,096 for services during the year ended August 31, 2013. There was \$4,672 in accounts payable to the Board at August 31, 2013.

***Grants and Commitments***

The Organization has a mini grant program which allows individuals, or anyone on behalf of the individuals, to request a grant to develop innovative projects to support the Organization's mission of integrating adults into their communities. Once grants are approved, there is no time limit for the funds to be requested. Grants are funded utilizing the earnings from the beneficial interest in assets held at the Foundation. At August 31, 2013, there was \$13,268 in mini grants that have been approved but not yet paid.

***Income Taxes***

The Organization's evaluation on August 31, 2013 revealed no tax positions that would have a material impact on the financial statements. The 2009 through 2012 tax years remain subject to examination by the IRS.

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

The Organization's policy is to include any penalties and interest on income taxes in general and administrative expenses. There were no interest or penalties paid in 2013.

***Fair Value of Financial Instruments***

The Organization has determined the fair value of certain assets and liabilities through the application of FASB ASC820-10, *Fair Value Measurements*. Recorded at fair value at August 31, 2013 are beneficial interests in assets held by Foundation with a value of \$606,415.

***Construction in Progress***

During the year ended August 31, 2013, the Organization entered into an agreement with the City of Mansfield to provide food services in the municipal building. The Organization has a ten year, no cost lease with the City of Mansfield, but must do all the required renovations to convert the space into a cafe. At August 31, 2013, the Organization had expended \$18,200 for architect's fees and \$43,220 for equipment for the cafe that is included as construction in progress on the statement of fund position.

## Combining and Individual Fund Statements and Schedules

### Richland County, Ohio

#### *Fund Descriptions - Nonmajor Governmental Funds*

##### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

*Prepayment of Interest Fund* - This fund accounts for and reports restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes. This fund did not have any budgetary activity in 2013, therefore, budgetary information is not provided.

(continued)

**Richland County, Ohio**

***Fund Descriptions***  
***Nonmajor Special Revenue Funds***

(continued)

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

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

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

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

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

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

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

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

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

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

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

**Richland County, Ohio**

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

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.

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

***Nonmajor Capital Projects Funds***

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

*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 for 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.

(continued)



**Richland County, Ohio**

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

*Sites Lake Fund* - This fund accounts for and reports monies received restricted for improvements made to in the Sites Lake area of Richland County.

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

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

*Munis System Fund* - This fund accounts for and reports note proceeds restricted for the acquisition and installation of a computer accounting system for the County.

*Engineer Fund* - This fund accounts for and reports note proceeds restricted for construction projects of the County engineers' office. This fund did not have any budgetary activity in 2013, therefore, budgetary information is not provided.

***Nonmajor Permanent Fund***

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

*AG Cuning 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 2013, therefore, budgetary information is not provided.

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,537,937	\$0	\$1,734,230	\$0	\$8,272,167
Cash and Cash Equivalents					
In Segregated Accounts	211,214	0	0	0	211,214
Investments In Segregated Accounts	0	0	0	134,131	134,131
Materials and Supplies Inventory	524,221	0	0	0	524,221
Accounts Receivable	242,701	0	0	0	242,701
Interfund Receivable	15,900	0	0	0	15,900
Intergovernmental Receivable	3,285,245	0	1,733,623	0	5,018,868
Prepaid Items	14,855	0	0	0	14,855
Property Taxes Receivable	1,241,972	0	0	0	1,241,972
Special Assessments Receivable	5,253	195,467	0	0	200,720
Loans Receivable	34,571	0	0	0	34,571
<i>Total Assets</i>	<u>\$12,113,869</u>	<u>\$195,467</u>	<u>\$3,467,853</u>	<u>\$134,131</u>	<u>\$15,911,320</u>
<b>Liabilities</b>					
Accounts Payable	\$324,478	\$0	\$11,235	\$0	\$335,713
Contracts Payable	2,000	0	1,028,710	0	1,030,710
Accrued Wages	170,014	0	0	0	170,014
Interfund Payable	44,042	0	0	0	44,042
Intergovernmental Payable	207,023	0	0	0	207,023
Accrued Interest Payable	0	0	5,886	0	5,886
Notes Payable	0	0	619,000	0	619,000
<i>Total Liabilities</i>	<u>747,557</u>	<u>0</u>	<u>1,664,831</u>	<u>0</u>	<u>2,412,388</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	1,109,884	0	0	0	1,109,884
Unavailable Revenue	2,917,653	195,467	1,613,503	0	4,726,623
<i>Total Deferred Inflows of Resources</i>	<u>4,027,537</u>	<u>195,467</u>	<u>1,613,503</u>	<u>0</u>	<u>5,836,507</u>
<b>Fund Balances</b>					
Nonspendable	539,076	0	0	134,131	673,207
Restricted	6,538,156	0	739,512	0	7,277,668
Committed	261,543	0	13,203	0	274,746
Assigned	0	0	63,607	0	63,607
Unassigned (Deficit)	0	0	(626,803)	0	(626,803)
<i>Total Fund Balances (Deficit)</i>	<u>7,338,775</u>	<u>0</u>	<u>189,519</u>	<u>134,131</u>	<u>7,662,425</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$12,113,869</u>	<u>\$195,467</u>	<u>\$3,467,853</u>	<u>\$134,131</u>	<u>\$15,911,320</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$643,597	\$0	\$0	\$0	\$643,597
Charges for Services	5,655,449	0	141,374	0	5,796,823
Licenses and Permits	493,675	0	0	0	493,675
Fines and Forfeitures	107,950	0	0	0	107,950
Intergovernmental	10,300,991	0	3,981,444	0	14,282,435
Special Assessments	992	32,956	0	0	33,948
Interest	604	0	4,507	18,639	23,750
Rentals	22,677	0	166,871	0	189,548
Contributions and Donations	71,574	0	0	0	71,574
Other	225,666	0	10	0	225,676
<i>Total Revenues</i>	<u>17,523,175</u>	<u>32,956</u>	<u>4,294,206</u>	<u>18,639</u>	<u>21,868,976</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	3,124,370	0	0	0	3,124,370
Judicial System	4,116,766	0	0	0	4,116,766
Public Safety	1,281,706	0	0	0	1,281,706
Public Works	4,779,657	0	0	0	4,779,657
Health	353,782	0	0	0	353,782
Human Services	3,673,455	0	0	0	3,673,455
Economic Development	293,137	0	0	0	293,137
Other	0	0	0	490	490
Capital Outlay	0	711	4,564,709	0	4,565,420
Debt Service:					
Principal Retirement	92,500	29,304	618,131	0	739,935
Interest and Fiscal Charges	0	14,053	72,237	0	86,290
<i>Total Expenditures</i>	<u>17,715,373</u>	<u>44,068</u>	<u>5,255,077</u>	<u>490</u>	<u>23,015,008</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(192,198)</u>	<u>(11,112)</u>	<u>(960,871)</u>	<u>18,149</u>	<u>(1,146,032)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	21,192	0	0	0	21,192
Bond Anticipation Notes Issued	0	0	210,000	0	210,000
Transfers In	229,896	11,112	1,128,095	0	1,369,103
Transfers Out	(181,906)	0	(75,000)	0	(256,906)
<i>Total Other Financing Sources (Uses)</i>	<u>69,182</u>	<u>11,112</u>	<u>1,263,095</u>	<u>0</u>	<u>1,343,389</u>
<i>Net Change in Fund Balances</i>	<u>(123,016)</u>	<u>0</u>	<u>302,224</u>	<u>18,149</u>	<u>197,357</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,461,791</u>	<u>0</u>	<u>(112,705)</u>	<u>115,982</u>	<u>7,465,068</u>
<i>Fund Balances End of Year</i>	<u>\$7,338,775</u>	<u>\$0</u>	<u>\$189,519</u>	<u>\$134,131</u>	<u>\$7,662,425</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$75,826	\$170,960	\$747,017
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	3,075	0	506,014
Accounts Receivable	0	0	131
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,254,797
Prepaid Items	0	0	14,855
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$78,901</u>	<u>\$170,960</u>	<u>\$3,522,814</u>
<b>Liabilities</b>			
Accounts Payable	\$17,854	\$3,353	\$173,015
Contracts Payable	0	0	0
Accrued Wages	6,588	0	86,558
Interfund Payable	0	0	0
Intergovernmental Payable	5,005	6,575	60,224
<i>Total Liabilities</i>	<u>29,447</u>	<u>9,928</u>	<u>319,797</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	1,896,726
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,896,726</u>
<b>Fund Balances</b>			
Nonspendable	3,075	0	520,869
Restricted	46,379	161,032	785,422
Committed	0	0	0
<i>Total Fund Balances</i>	<u>49,454</u>	<u>161,032</u>	<u>1,306,291</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$78,901</u>	<u>\$170,960</u>	<u>\$3,522,814</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$1,552,657	\$305,885	\$217,114	\$392,793	\$645,261
0	211,214	0	0	0
0	0	0	0	8,157
220,777	7,145	0	0	150
15,900	0	0	0	0
45,246	0	0	5,254	49,867
0	0	0	0	0
0	0	0	0	1,241,972
0	0	0	0	0
0	0	0	0	0
<u>\$1,834,580</u>	<u>\$524,244</u>	<u>\$217,114</u>	<u>\$398,047</u>	<u>\$1,945,407</u>
\$34,297	\$5,941	\$11,735	\$11,327	\$40,811
0	0	0	0	2,000
0	0	0	0	40,671
0	1,712	0	0	0
<u>28,309</u>	<u>21,710</u>	<u>0</u>	<u>0</u>	<u>22,952</u>
<u>62,606</u>	<u>29,363</u>	<u>11,735</u>	<u>11,327</u>	<u>106,434</u>
0	0	0	0	1,109,884
<u>220,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>181,955</u>
<u>220,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,291,839</u>
0	0	0	0	8,157
1,551,197	489,310	205,379	386,720	494,112
0	5,571	0	0	44,865
<u>1,551,197</u>	<u>494,881</u>	<u>205,379</u>	<u>386,720</u>	<u>547,134</u>
<u>\$1,834,580</u>	<u>\$524,244</u>	<u>\$217,114</u>	<u>\$398,047</u>	<u>\$1,945,407</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2013*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$398,797	\$28,958	\$483,332
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	6,975	0	0
Accounts Receivable	2,813	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	10,282
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$408,585</u>	<u>\$28,958</u>	<u>\$493,614</u>
<b>Liabilities</b>			
Accounts Payable	\$2,750	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	36,197	0	0
Interfund Payable	9,302	0	17,128
Intergovernmental Payable	36,382	0	291
<i>Total Liabilities</i>	<u>84,631</u>	<u>0</u>	<u>17,419</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	6,975	0	0
Restricted	316,979	28,958	476,195
Committed	0	0	0
<i>Total Fund Balances</i>	<u>323,954</u>	<u>28,958</u>	<u>476,195</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$408,585</u>	<u>\$28,958</u>	<u>\$493,614</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$160,303	\$1,529	\$72,786	\$88,826	\$549,335
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	5,253	0
0	0	0	0	0
<u>\$160,303</u>	<u>\$1,529</u>	<u>\$72,786</u>	<u>\$94,079</u>	<u>\$549,335</u>
\$0	\$0	\$0	\$0	\$620
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	979	0	0	1,544
<u>0</u>	<u>979</u>	<u>0</u>	<u>0</u>	<u>2,164</u>
0	0	0	0	0
0	0	0	5,253	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,253</u>	<u>0</u>
0	0	0	0	0
0	550	72,786	88,826	547,171
<u>160,303</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>160,303</u>	<u>550</u>	<u>72,786</u>	<u>88,826</u>	<u>547,171</u>
<u>\$160,303</u>	<u>\$1,529</u>	<u>\$72,786</u>	<u>\$94,079</u>	<u>\$549,335</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2013*

	Voting Equipment	Screening and Diversion	Federal Grants
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$55,015	\$50,804	\$181,677
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	11,685
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	443,914
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	34,571
<i>Total Assets</i>	<u>\$55,015</u>	<u>\$50,804</u>	<u>\$671,847</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$7,257
Contracts Payable	0	0	0
Accrued Wages	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	22,238
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>29,495</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	0
Unavailable Revenue	0	0	378,536
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>378,536</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	55,015	0	263,816
Committed	0	50,804	0
<i>Total Fund Balances</i>	<u>55,015</u>	<u>50,804</u>	<u>263,816</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$55,015</u>	<u>\$50,804</u>	<u>\$671,847</u>



State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$348,930	\$10,132	\$6,537,937
0	0	211,214
0	0	524,221
0	0	242,701
0	0	15,900
475,885	0	3,285,245
0	0	14,855
0	0	1,241,972
0	0	5,253
0	0	34,571
<u>\$824,815</u>	<u>\$10,132</u>	<u>\$12,113,869</u>
\$15,518	\$0	\$324,478
0	0	2,000
0	0	170,014
15,900	0	44,042
814	0	207,023
<u>32,232</u>	<u>0</u>	<u>747,557</u>
0	0	1,109,884
234,406	0	2,917,653
<u>234,406</u>	<u>0</u>	<u>4,027,537</u>
0	0	539,076
558,177	10,132	6,538,156
0	0	261,543
<u>558,177</u>	<u>10,132</u>	<u>7,338,775</u>
<u>\$824,815</u>	<u>\$10,132</u>	<u>\$12,113,869</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2013*

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	72,358	1,233,773	0
Licenses and Permits	367,233	132	0
Fines and Forfeitures	42,510	0	0
Intergovernmental	0	0	4,567,354
Special Assessments	0	0	0
Interest	0	0	593
Rentals	0	0	0
Contributions and Donations	21,402	0	0
Other	0	0	7,340
<i>Total Revenues</i>	<u>503,503</u>	<u>1,233,905</u>	<u>4,575,287</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	1,287,304	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,647,150
Health	353,782	0	0
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	92,500
<i>Total Expenditures</i>	<u>353,782</u>	<u>1,287,304</u>	<u>4,739,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>149,721</u>	<u>(53,399)</u>	<u>(164,363)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	3,642
Transfers In	0	0	0
Transfers Out	(101,906)	0	(65,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(101,906)</u>	<u>0</u>	<u>(61,358)</u>
<i>Net Change in Fund Balances</i>	47,815	(53,399)	(225,721)
<i>Fund Balances Beginning of Year</i>	<u>1,639</u>	<u>214,431</u>	<u>1,532,012</u>
<i>Fund Balances End of Year</i>	<u>\$49,454</u>	<u>\$161,032</u>	<u>\$1,306,291</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$643,597
1,415,249	489,037	177,609	83,902	694,941
0	126,310	0	0	0
0	65,440	0	0	0
1,265,741	28,613	0	0	99,590
0	0	0	0	0
0	11	0	0	0
0	0	0	0	22,677
172	50,000	0	0	0
463	92,529	72,944	0	19,628
<u>2,681,625</u>	<u>851,940</u>	<u>250,553</u>	<u>83,902</u>	<u>1,480,433</u>
0	0	0	0	0
2,810,586	0	0	131,565	0
0	706,033	241,062	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,711,185
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,810,586</u>	<u>706,033</u>	<u>241,062</u>	<u>131,565</u>	<u>1,711,185</u>
<u>(128,961)</u>	<u>145,907</u>	<u>9,491</u>	<u>(47,663)</u>	<u>(230,752)</u>
9	0	7,512	0	0
158,706	0	0	0	0
0	0	0	0	(15,000)
<u>158,715</u>	<u>0</u>	<u>7,512</u>	<u>0</u>	<u>(15,000)</u>
29,754	145,907	17,003	(47,663)	(245,752)
<u>1,521,443</u>	<u>348,974</u>	<u>188,376</u>	<u>434,383</u>	<u>792,886</u>
<u>\$1,551,197</u>	<u>\$494,881</u>	<u>\$205,379</u>	<u>\$386,720</u>	<u>\$547,134</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, 2013*

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	414,415	0	910,339
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,444,969	0	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	3,912	0	23,284
<i>Total Revenues</i>	<u>1,863,296</u>	<u>0</u>	<u>933,623</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	818,126
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,962,270	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>1,962,270</u>	<u>0</u>	<u>818,126</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(98,974)</u>	<u>0</u>	<u>115,497</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	3,199
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>3,199</u>
<i>Net Change in Fund Balances</i>	(98,974)	0	118,696
<i>Fund Balances Beginning of Year</i>	<u>422,928</u>	<u>28,958</u>	<u>357,499</u>
<i>Fund Balances End of Year</i>	<u>\$323,954</u>	<u>\$28,958</u>	<u>\$476,195</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Enhanced 911 Wireless</u>
\$0	\$0	\$0	\$0	\$0
0	12,201	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	271,195
0	0	0	992	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,446	0	3,120	0	0
<u>2,446</u>	<u>12,201</u>	<u>3,120</u>	<u>992</u>	<u>271,195</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	229,835
0	11,651	0	1,100	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>11,651</u>	<u>0</u>	<u>1,100</u>	<u>229,835</u>
2,446	550	3,120	(108)	41,360
0	0	0	0	0
40,153	0	0	0	0
0	0	0	0	0
<u>40,153</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42,599	550	3,120	(108)	41,360
117,704	0	69,666	88,934	505,811
<u>\$160,303</u>	<u>\$550</u>	<u>\$72,786</u>	<u>\$88,826</u>	<u>\$547,171</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, 2013*

	Voting Equipment	Screening and Diversion	Federal Grants
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Charges for Services	134,119	17,506	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	1,214,174
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>134,119</u>	<u>17,506</u>	<u>1,214,174</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	148,590	7,913	663,885
Judicial System	0	0	62,695
Public Safety	0	0	101,711
Public Works	0	0	119,756
Health	0	0	0
Human Services	0	0	0
Economic Development	0	0	293,137
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>148,590</u>	<u>7,913</u>	<u>1,241,184</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,471)</u>	<u>9,593</u>	<u>(27,010)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	6,830	0
Transfers In	0	0	31,037
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>6,830</u>	<u>31,037</u>
<i>Net Change in Fund Balances</i>	(14,471)	16,423	4,027
<i>Fund Balances Beginning of Year</i>	<u>69,486</u>	<u>34,381</u>	<u>259,789</u>
<i>Fund Balances End of Year</i>	<u><u>\$55,015</u></u>	<u><u>\$50,804</u></u>	<u><u>\$263,816</u></u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$643,597
0	0	5,655,449
0	0	493,675
0	0	107,950
1,397,351	12,004	10,300,991
0	0	992
0	0	604
0	0	22,677
0	0	71,574
0	0	225,666
<u>1,397,351</u>	<u>12,004</u>	<u>17,523,175</u>
198,552	0	3,124,370
1,111,920	0	4,116,766
0	3,065	1,281,706
0	0	4,779,657
0	0	353,782
0	0	3,673,455
0	0	293,137
<u>0</u>	<u>0</u>	<u>92,500</u>
<u>1,310,472</u>	<u>3,065</u>	<u>17,715,373</u>
<u>86,879</u>	<u>8,939</u>	<u>(192,198)</u>
0	0	21,192
0	0	229,896
<u>0</u>	<u>0</u>	<u>(181,906)</u>
<u>0</u>	<u>0</u>	<u>69,182</u>
86,879	8,939	(123,016)
<u>471,298</u>	<u>1,193</u>	<u>7,461,791</u>
<u>\$558,177</u>	<u>\$10,132</u>	<u>\$7,338,775</u>

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2013*

	Road and Bridge	Courthouse Renovation	Special Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$887,383	\$152,511	\$29,265
Intergovernmental Receivable	1,733,623	0	0
<i>Total Assets</i>	<u>\$2,621,006</u>	<u>\$152,511</u>	<u>\$29,265</u>
<b>Liabilities</b>			
Accounts Payable	\$9,975	\$0	\$0
Contracts Payable	1,010,272	0	18,438
Accrued Interest Payable	0	0	1,415
Notes Payable	0	0	67,000
<i>Total Liabilities</i>	<u>1,020,247</u>	<u>0</u>	<u>86,853</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	1,613,503	0	0
<b>Fund Balances</b>			
Restricted	0	152,511	0
Committed	0	0	0
Assigned	0	0	0
Unassigned ( <i>Deficit</i> )	(12,744)	0	(57,588)
<i>Total Fund Balances (Deficit)</i>	<u>(12,744)</u>	<u>152,511</u>	<u>(57,588)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,621,006</u>	<u>\$152,511</u>	<u>\$29,265</u>



Newhope Capital Projects	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Sites Lake
\$265,693	\$63,607	\$11,966	\$94,533	\$13,203	\$5,659
0	0	0	0	0	0
<u>\$265,693</u>	<u>\$63,607</u>	<u>\$11,966</u>	<u>\$94,533</u>	<u>\$13,203</u>	<u>\$5,659</u>
\$1,260	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,260</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
264,433	0	11,966	94,533	0	5,659
0	0	0	0	13,203	0
0	63,607	0	0	0	0
0	0	0	0	0	0
<u>264,433</u>	<u>63,607</u>	<u>11,966</u>	<u>94,533</u>	<u>13,203</u>	<u>5,659</u>
<u>\$265,693</u>	<u>\$63,607</u>	<u>\$11,966</u>	<u>\$94,533</u>	<u>\$13,203</u>	<u>\$5,659</u>

(continued)

**Richland County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds (continued)*  
*December 31, 2013*

	Mental Health Housing	Engineer	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$210,410	\$0	\$1,734,230
Intergovernmental Receivable	0	0	1,733,623
<i>Total Assets</i>	<u>\$210,410</u>	<u>\$0</u>	<u>\$3,467,853</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$11,235
Contracts Payable	0	0	1,028,710
Accrued Interest Payable	0	4,471	5,886
Notes Payable	0	552,000	619,000
<i>Total Liabilities</i>	<u>0</u>	<u>556,471</u>	<u>1,664,831</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	0	0	1,613,503
<b>Fund Balances</b>			
Restricted	210,410	0	739,512
Committed	0	0	13,203
Assigned	0	0	63,607
Unassigned (Deficit)	0	(556,471)	(626,803)
<i>Total Fund Balances (Deficit)</i>	<u>210,410</u>	<u>(556,471)</u>	<u>189,519</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$210,410</u>	<u>\$0</u>	<u>\$3,467,853</u>

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2013*

	Road and Bridge	Courthouse Renovation	Special Projects
<b>Revenues</b>			
Charges for Services	\$122,685	\$0	\$1,789
Intergovernmental	1,478,106	36,000	0
Interest	0	0	4,507
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,600,791</u>	<u>36,000</u>	<u>6,296</u>
<b>Expenditures</b>			
Capital Outlay	1,571,834	8,489	14,058
Debt Service:			
Principal Retirement	0	0	277,000
Interest and Fiscal Charges	0	0	367
<i>Total Expenditures</i>	<u>1,571,834</u>	<u>8,489</u>	<u>291,425</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>28,957</u>	<u>27,511</u>	<u>(285,129)</u>
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	0	0	210,000
Transfers In	0	125,000	82,836
Transfers Out	(75,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(75,000)</u>	<u>125,000</u>	<u>292,836</u>
<i>Net Change in Fund Balances</i>	(46,043)	152,511	7,707
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>33,299</u>	<u>0</u>	<u>(65,295)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$12,744)</u>	<u>\$152,511</u>	<u>(\$57,588)</u>

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2013*

	Newhope Capital Projects	Capital Equipment Purchases	Issue II
<b>Revenues</b>			
Charges for Services	\$0	\$16,900	\$0
Intergovernmental	0	0	2,385,263
Interest	0	0	0
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>16,900</u>	<u>2,385,263</u>
<b>Expenditures</b>			
Capital Outlay	511,581	3,435	2,392,719
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>511,581</u>	<u>3,435</u>	<u>2,392,719</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(511,581)</u>	<u>13,465</u>	<u>(7,456)</u>
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	0	0	0
Transfers In	600,000	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>600,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	88,419	13,465	(7,456)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>176,014</u>	<u>50,142</u>	<u>19,422</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$264,433</u></u>	<u><u>\$63,607</u></u>	<u><u>\$11,966</u></u>

Geographic Information System	Gorman Nature Capital Improvement	Sites Lake	Mental Health Housing	Child Support Enforcement Agency
\$0	\$0	\$0	\$0	\$0
76,416	0	5,659	0	0
0	0	0	0	0
0	0	0	0	81,371
10	0	0	0	0
76,426	0	5,659	0	81,371
61,628	0	0	965	0
0	0	0	0	129,412
0	0	0	0	52,793
61,628	0	0	965	182,205
14,798	0	5,659	(965)	(100,834)
0	0	0	0	0
0	0	0	0	100,834
0	0	0	0	0
0	0	0	0	100,834
14,798	0	5,659	(965)	0
79,735	13,203	0	211,375	0
\$94,533	\$13,203	\$5,659	\$210,410	\$0

(continued)

**Richland County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2013*

	Munis System	Engineer	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$141,374
Intergovernmental	0	0	3,981,444
Interest	0	0	4,507
Rentals	0	85,500	166,871
Other	0	0	10
<i>Total Revenues</i>	<u>0</u>	<u>85,500</u>	<u>4,294,206</u>
<b>Expenditures</b>			
Capital Outlay	0	0	4,564,709
Debt Service:			
Principal Retirement	211,719	0	618,131
Interest and Fiscal Charges	7,706	11,371	72,237
<i>Total Expenditures</i>	<u>219,425</u>	<u>11,371</u>	<u>5,255,077</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(219,425)</u>	<u>74,129</u>	<u>(960,871)</u>
<b>Other Financing Sources (Uses)</b>			
Bond Anticipation Notes Issued	0	0	210,000
Transfers In	219,425	0	1,128,095
Transfers Out	0	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>219,425</u>	<u>0</u>	<u>1,263,095</u>
<i>Net Change in Fund Balances</i>	0	74,129	302,224
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(630,600)</u>	<u>(112,705)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$556,471)</u>	<u>\$189,519</u>

**Richland County, Ohio**

***Fund Descriptions***  
***Internal Service Funds***

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

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

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

**Richland County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2013*

	Employee Health Insurance	County Phone System	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$942,411	\$21,828	\$964,239
Accounts Receivable	392,118	0	392,118
<i>Total Assets</i>	<u>1,334,529</u>	<u>21,828</u>	<u>1,356,357</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	0	68,540	68,540
Intergovernmental Payable	4,679	0	4,679
Claims Payable	966,052	0	966,052
<i>Total Liabilities</i>	<u>970,731</u>	<u>68,540</u>	<u>1,039,271</u>
<b>Net Position</b>			
Unrestricted (Deficit)	<u>\$363,798</u>	<u>(\$46,712)</u>	<u>\$317,086</u>



**Richland County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2013*

	Employee Health Insurance	County Phone System	Total
<b>Operating Revenues</b>			
Charges for Services	\$11,652,921	\$368,824	\$12,021,745
<b>Operating Expenses</b>			
Personal Services	82,672	0	82,672
Materials and Supplies	85	0	85
Contractual Services	487,704	392,018	879,722
Claims	11,494,549	0	11,494,549
Other	4,679	0	4,679
<i>Total Operating Expenses</i>	<u>12,069,689</u>	<u>392,018</u>	<u>12,461,707</u>
<i>Change in Net Position</i>	(416,768)	(23,194)	(439,962)
<i>Net Position (Deficit) Beginning of Year</i>	<u>780,566</u>	<u>(23,518)</u>	<u>757,048</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$363,798</u></u>	<u><u>(\$46,712)</u></u>	<u><u>\$317,086</u></u>

**Richland County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2013

	Employee Health Insurance	County Phone System	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$11,538,338	\$368,824	\$11,907,162
Cash Payments to Suppliers	(188,391)	(375,225)	(563,616)
Cash Payments to Employees	(82,672)	0	(82,672)
Cash Payments for Claims	(11,927,688)	0	(11,927,688)
<i>Net Cash Used for Operating Activities</i>	(660,413)	(6,401)	(666,814)
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances In	640,000	0	640,000
<i>Net Decrease in Cash and Cash Equivalents</i>	(20,413)	(6,401)	(26,814)
<i>Cash and Cash Equivalents Beginning of Year</i>	962,824	28,229	991,053
<i>Cash and Cash Equivalents End of Year</i>	\$942,411	\$21,828	\$964,239
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>			
Operating Loss	(\$416,768)	(\$23,194)	(\$439,962)
(Increase) Decrease in Receivables:			
Accounts Receivable	(121,198)	0	(121,198)
Intergovernmental Receivable	6,615	0	6,615
Increase (Decrease) in Liabilities:			
Accounts Payable	0	16,793	16,793
Intergovernmental Payable	4,019	0	4,019
Claims Payable	(133,081)	0	(133,081)
<i>Total Adjustments</i>	(243,645)	16,793	(226,852)
<i>Net Cash Used for Operating Activities</i>	(\$660,413)	(\$6,401)	(\$666,814)

## **Richland County, Ohio**

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

**Richland County, Ohio**

***Fund Descriptions***

***Fiduciary Funds***

(continued)

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

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

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

*Other Agency Funds*

*Soil and Water Conservation Fund*

*Emergency Planning Community Right to Know Fund*

*Mass Transit Fund*

*Custody Support Fund*

*Fines and Costs Fund*

*State Rotary Probate Fund*

*Workers' Compensation Fund*

*Prepayment Real Property Fund*

*Undivided Trailer Tax Fund*

*County Agency Fund*

*Regional Planning Fund*

*Solid Waste Fund*

*Payroll Fund*

*Standards Committee Fund*

*Disaster Relief Fund*

*SB 3 & 287 Utility Reimbursement Fund*

*WIA Fiscal Agent Fund*

*Richland County Youth and Family Council Fund*

**Richland County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2013*

	County Home Resident Trust	Children's Services Trust	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,273	\$0	\$1,273
Cash and Cash Equivalents in Segregated Accounts	37,143	222	37,365
<i>Total Assets</i>	38,416	222	38,638
<b>Liabilities</b>			
Accounts Payable	44	0	44
<b>Net Position</b>			
Held in Trust for Children's Services	0	222	222
Held in Trust for County Home	38,372	0	38,372
<i>Total Net Position</i>	\$38,372	\$222	\$38,594

**Richland County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2013*

	<u>County Home Resident Trust</u>	<u>Children's Services Trust</u>	<u>Totals</u>
<b>Additions</b>			
Contributions:			
Private Donations	\$593,364	\$0	\$593,364
Investment Earnings	72	0	72
<i>Total Additions</i>	593,436	0	593,436
<b>Deductions</b>			
Benefits	745,327	0	745,327
<i>Change in Net Position</i>	(151,891)	0	(151,891)
<i>Net Position Beginning of Year</i>	190,263	222	190,485
<i>Net Position End of Year</i>	<u>\$38,372</u>	<u>\$222</u>	<u>\$38,594</u>

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2013*

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$28,504	\$23,934,585	\$23,963,089	\$0
Intergovernmental Receivable	1,298,214	1,274,574	1,298,214	1,274,574
Permissive Sales Taxes Receivable	6,200,339	5,504,364	6,200,339	5,504,364
Property Taxes Receivable	23,559	32,335	23,559	32,335
Special Assessments Receivable	1,681,270	1,939,489	1,681,270	1,939,489
<b>Total Assets</b>	<b>\$9,231,886</b>	<b>\$32,685,347</b>	<b>\$33,166,471</b>	<b>\$8,750,762</b>
<b>Liabilities</b>				
Undistributed Assets	\$9,231,886	\$32,685,347	\$33,166,471	\$8,750,762
<b>Undivided Inheritance and Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,399,363	\$2,523,843	\$3,653,396	\$269,810
<b>Liabilities</b>				
Undistributed Assets	\$1,399,363	\$2,523,843	\$3,653,396	\$269,810
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,469,482	\$102,309,566	\$102,527,196	\$4,251,852
Property Taxes Receivable	98,698,425	108,509,737	98,698,425	108,509,737
<b>Total Assets</b>	<b>\$103,167,907</b>	<b>\$210,819,303</b>	<b>\$201,225,621</b>	<b>\$112,761,589</b>
<b>Liabilities</b>				
Undistributed Assets	\$103,167,907	\$210,819,303	\$201,225,621	\$112,761,589
<b>Undivided Personal Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,951	\$5,098	\$3,853
Property Taxes Receivable	551,382	569,171	551,382	569,171
<b>Total Assets</b>	<b>\$551,382</b>	<b>\$578,122</b>	<b>\$556,480</b>	<b>\$573,024</b>
<b>Liabilities</b>				
Undistributed Assets	\$551,382	\$578,122	\$556,480	\$573,024

(continued)

**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,145,385	\$7,145,385	\$0
Intergovernmental Receivable	2,562,285	2,932,332	2,562,285	2,932,332
<i>Total Assets</i>	<u>\$2,562,285</u>	<u>\$10,077,717</u>	<u>\$9,707,670</u>	<u>\$2,932,332</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,562,285</u>	<u>\$10,077,717</u>	<u>\$9,707,670</u>	<u>\$2,932,332</u>
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,544,882	\$6,567,432	\$6,652,974	\$3,459,340
Property Taxes Receivable	2,470,259	2,035,698	2,470,259	2,035,698
<i>Total Assets</i>	<u>\$6,015,141</u>	<u>\$8,603,130</u>	<u>\$9,123,233</u>	<u>\$5,495,038</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$6,015,141</u>	<u>\$8,603,130</u>	<u>\$9,123,233</u>	<u>\$5,495,038</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$782,757</u>	<u>\$3,968,692</u>	<u>\$4,006,860</u>	<u>\$744,589</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$91,622	\$1,628,451	\$1,638,224	\$81,849
Undistributed Assets	540,683	2,308,642	2,336,470	512,855
Deposits Held and Due to Others	150,452	31,599	32,166	149,885
<i>Total Liabilities</i>	<u>\$782,757</u>	<u>\$3,968,692</u>	<u>\$4,006,860</u>	<u>\$744,589</u>

(continued)



**Richland County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2013*

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,892,721	\$12,839,500	\$12,404,281	\$3,327,940
Cash and Cash Equivalents in Segregated Accounts	306,211	3,957,675	4,032,729	231,157
<i>Total Assets</i>	<u>\$3,198,932</u>	<u>\$16,797,175</u>	<u>\$16,437,010</u>	<u>\$3,559,097</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,198,932</u>	<u>\$16,797,175</u>	<u>\$16,437,010</u>	<u>\$3,559,097</u>
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,334,952	\$155,329,262	\$156,351,419	\$11,312,795
Cash and Cash Equivalents in Segregated Accounts	1,088,968	7,926,367	8,039,589	975,746
Intergovernmental Receivable	3,860,499	4,206,906	3,860,499	4,206,906
Permissive Sales Tax Receivable	6,200,339	5,504,364	6,200,339	5,504,364
Property Taxes Receivable	101,743,625	111,146,941	101,743,625	111,146,941
Special Assessments Receivable	1,681,270	1,939,489	1,681,270	1,939,489
<i>Total Assets</i>	<u>\$126,909,653</u>	<u>\$286,053,329</u>	<u>\$277,876,741</u>	<u>\$135,086,241</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$91,622	\$1,628,451	\$1,638,224	\$81,849
Undistributed Assets	126,667,579	284,393,279	276,206,351	134,854,507
Deposits Held and Due to Others	150,452	31,599	32,166	149,885
<i>Total Liabilities</i>	<u>\$126,909,653</u>	<u>\$286,053,329</u>	<u>\$277,876,741</u>	<u>\$135,086,241</u>

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

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**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,626,000	\$1,744,000	\$1,987,022	\$243,022
Sales Taxes	16,350,000	18,475,000	18,508,617	33,617
Charges for Services	17,851,112	6,358,770	6,834,929	476,159
Licenses and Permits	345,000	345,000	455,162	110,162
Fines and Forfeitures	220,600	221,054	239,857	18,803
Intergovernmental	3,932,244	3,932,586	3,674,429	(258,157)
Interest	180,500	280,500	373,349	92,849
Rentals	121,062	121,062	102,416	(18,646)
Other	52,453	96,346	277,396	181,050
<i>Total Revenues</i>	40,678,971	31,574,318	32,453,177	878,859
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	306,939	306,090	306,090	0
Materials and Supplies	2,150	3,076	3,076	0
Contractual Services	197,233	170,280	97,128	73,152
Capital Outlay	0	2,634	2,634	0
Other	500	7,811	7,811	0
Total Commissioners	506,822	489,891	416,739	73,152
Auditor:				
Personal Services	330,247	329,409	329,409	0
Materials and Supplies	4,500	5,589	5,589	0
Contractual Services	11,200	8,884	8,884	0
Capital Outlay	1,500	3,138	3,138	0
Other	500	77	77	0
Total Auditor	347,947	347,097	347,097	0
Treasurer:				
Personal Services	192,626	200,312	200,312	0
Materials and Supplies	23,000	15,500	15,500	0
Contractual Services	4,410	1,720	1,720	0
Capital Outlay	17,000	13,078	13,078	0
Other	2,090	561	561	0
Total Treasurer	\$239,126	\$231,171	\$231,171	\$0

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$1,320,643	\$1,168,623	\$1,168,623	\$0
Materials and Supplies	4,430	3,658	3,658	0
Contractual Services	37,595	18,704	18,704	0
Capital Outlay	15,450	26,956	26,956	0
Other	68,151	65,190	65,190	0
<b>Total Prosecuting Attorney</b>	<u>1,446,269</u>	<u>1,283,131</u>	<u>1,283,131</u>	<u>0</u>
Bureau of Inspection:				
Contractual Services	71,702	65,008	65,008	0
Data Processing Board:				
Personal Services	155,908	67,640	67,640	0
Materials and Supplies	60	0	0	0
Contractual Services	193,400	187,718	187,718	0
Capital Outlay	9,000	60,762	60,762	0
<b>Total Data Processing Board</b>	<u>358,368</u>	<u>316,120</u>	<u>316,120</u>	<u>0</u>
Board of Elections:				
Personal Services	475,515	416,234	416,234	0
Materials and Supplies	26,500	16,173	16,173	0
Contractual Services	135,800	138,265	138,265	0
Capital Outlay	7,250	7,241	7,241	0
<b>Total Board of Elections</b>	<u>645,065</u>	<u>577,913</u>	<u>577,913</u>	<u>0</u>
Building and Grounds:				
Personal Services	283,272	274,933	274,933	0
Materials and Supplies	93,000	77,184	77,184	0
Contractual Services	949,500	885,164	885,164	0
Other	700	190	190	0
<b>Total Building and Grounds</b>	<u>1,326,472</u>	<u>1,237,471</u>	<u>1,237,471</u>	<u>0</u>
Recorder:				
Personal Services	240,926	238,539	238,539	0
Materials and Supplies	3,800	2,088	2,088	0
Contractual Services	79,220	111,346	91,162	20,184
Capital Outlay	17,839	17,839	15,132	2,707
Other	33,611	3,371	125	3,246
<b>Total Recorder</b>	<u>\$375,396</u>	<u>\$373,183</u>	<u>\$347,046</u>	<u>\$26,137</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Central Purchasing:				
Personal Services	\$82,435	\$71,252	\$71,252	\$0
Materials and Supplies	422,547	363,700	363,700	0
Contractual Services	3,285	2,116	2,116	0
Capital Outlay	1,150	5,327	5,327	0
Other	380	642	642	0
<b>Total Central Purchasing</b>	<b>509,797</b>	<b>443,037</b>	<b>443,037</b>	<b>0</b>
Risk Management:				
Personal Services	54,058	46,794	46,794	0
Materials and Supplies	650	153	153	0
Contractual Services	606,600	416,861	416,861	0
<b>Total Risk Management</b>	<b>661,308</b>	<b>463,808</b>	<b>463,808</b>	<b>0</b>
Insurance, Pensions and Taxes:				
Contractual Services	4,286,111	4,915,873	4,915,873	0
<b>Total General Government - Legislative and Executive</b>	<b>10,774,383</b>	<b>10,743,703</b>	<b>10,644,414</b>	<b>99,289</b>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	20,000	22,712	22,712	0
Common Pleas Court:				
Personal Services	157,646	161,606	161,606	0
Materials and Supplies	930	474	474	0
Contractual Services	50,414	51,067	51,067	0
Capital Outlay	2,500	661	661	0
Other	950	369	369	0
<b>Total Common Pleas Court</b>	<b>212,440</b>	<b>214,177</b>	<b>214,177</b>	<b>0</b>
Jury Commission:				
Personal Services	250	250	250	0
Materials and Supplies	1,300	1,279	1,279	0
Contractual Services	290	271	271	0
<b>Total Jury Commission</b>	<b>\$1,840</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Court Information Technology:</b>				
Personal Services	\$77,550	\$74,236	\$74,236	\$0
Materials and Supplies	1,000	16	16	0
Contractual Services	65,050	47,594	47,594	0
Capital Outlay	10,000	18,548	18,548	0
Other	250	50	50	0
<b>Total Court Information Technology</b>	<b>153,850</b>	<b>140,444</b>	<b>140,444</b>	<b>0</b>
<b>Probate Court:</b>				
Personal Services	260,744	260,208	260,208	0
Materials and Supplies	4,000	5,910	5,910	0
Contractual Services	15,500	11,517	11,517	0
Capital Outlay	2,000	1,854	1,854	0
Other	1,200	1,239	1,239	0
<b>Total Probate Court</b>	<b>283,444</b>	<b>280,728</b>	<b>280,728</b>	<b>0</b>
<b>Clerk of Courts:</b>				
Personal Services	1,027,423	1,041,364	1,005,546	35,818
Materials and Supplies	16,745	13,822	12,690	1,132
Contractual Services	14,240,136	1,161,510	1,159,561	1,949
Capital Outlay	1,700	8,510	8,482	28
Other	3,500	3,797	3,258	539
<b>Total Clerk of Courts</b>	<b>15,289,504</b>	<b>2,229,003</b>	<b>2,189,537</b>	<b>39,466</b>
<b>Municipal Court:</b>				
Personal Services	352,395	345,927	345,927	0
Contractual Services	59,450	55,510	55,510	0
<b>Total Municipal Court</b>	<b>411,845</b>	<b>401,437</b>	<b>401,437</b>	<b>0</b>
<b>Juvenile Court:</b>				
Personal Services	1,839,701	1,343,099	1,343,099	0
Materials and Supplies	9,500	8,554	8,554	0
Contractual Services	90,725	75,729	75,729	0
Capital Outlay	3,000	20,660	20,660	0
<b>Total Juvenile Court</b>	<b>\$1,942,926</b>	<b>\$1,448,042</b>	<b>\$1,448,042</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Joint Court:				
Personal Services	\$268,247	\$266,696	\$266,696	\$0
Materials and Supplies	400	57	57	0
Contractual Services	64,750	45,982	45,982	0
Capital Outlay	1,000	400	400	0
Other	300	194	194	0
<b>Total Joint Court</b>	<u>334,697</u>	<u>313,329</u>	<u>313,329</u>	<u>0</u>
Criminal Court Services:				
Personal Services	374,328	371,897	371,897	0
Materials and Supplies	300	300	300	0
Contractual Services	22,546	16,457	16,457	0
<b>Total Criminal Court Services</b>	<u>397,174</u>	<u>388,654</u>	<u>388,654</u>	<u>0</u>
Domestic Relations:				
Personal Services	414,878	369,644	369,644	0
Materials and Supplies	3,000	3,579	3,579	0
Contractual Services	3,561	2,751	2,751	0
Capital Outlay	650	679	679	0
Other	0	98	98	0
<b>Total Domestic Relations</b>	<u>422,089</u>	<u>376,751</u>	<u>376,751</u>	<u>0</u>
<b>Total General Government - Judicial</b>	<u>19,469,809</u>	<u>5,817,077</u>	<u>5,777,611</u>	<u>39,466</u>
Public Safety:				
Juvenile Detention Center:				
Personal Services	921,208	935,382	935,382	0
Materials and Supplies	37,600	41,348	41,348	0
Contractual Services	122,055	134,504	134,504	0
Capital Outlay	1,000	969	969	0
<b>Total Juvenile Detention Center</b>	<u>1,081,863</u>	<u>1,112,203</u>	<u>1,112,203</u>	<u>0</u>
Disaster Services:				
Personal Services	593,234	517,707	517,707	0
Materials and Supplies	1,500	4,858	4,858	0
Contractual Services	92,744	64,367	64,367	0
Capital Outlay	27,600	26,581	26,581	0
<b>Total Disaster Services</b>	<u>\$715,078</u>	<u>\$613,513</u>	<u>\$613,513</u>	<u>\$0</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$161,105	\$160,527	\$160,527	\$0
Materials and Supplies	4,000	2,903	2,903	0
Contractual Services	123,800	120,677	120,677	0
Capital Outlay	<u>16,000</u>	<u>14,908</u>	<u>14,908</u>	<u>0</u>
Total Coroner	<u>304,905</u>	<u>299,015</u>	<u>299,015</u>	<u>0</u>
Sheriff:				
Personal Services	3,548,567	7,030,767	6,903,125	127,642
Materials and Supplies	117,250	443,603	414,789	28,814
Contractual Services	469,750	1,586,238	1,582,026	4,212
Capital Outlay	163,750	279,679	279,476	203
Other	<u>40,000</u>	<u>79,107</u>	<u>73,362</u>	<u>5,745</u>
Total Sheriff	<u>4,339,317</u>	<u>9,419,394</u>	<u>9,252,778</u>	<u>166,616</u>
Total Public Safety	<u>6,441,163</u>	<u>11,444,125</u>	<u>11,277,509</u>	<u>166,616</u>
Public Works:				
Highway Engineer:				
Personal Services	108,825	102,926	102,926	0
Materials and Supplies	1,500	972	972	0
Contractual Services	1,500	0	0	0
Capital Outlay	<u>500</u>	<u>11,807</u>	<u>11,807</u>	<u>0</u>
Total Highway Engineer	<u>112,325</u>	<u>115,705</u>	<u>115,705</u>	<u>0</u>
Building Department Regulations:				
Personal Services	244,784	250,566	250,566	0
Materials and Supplies	650	588	588	0
Contractual Services	13,130	14,675	14,674	1
Other	<u>100</u>	<u>71</u>	<u>71</u>	<u>0</u>
Total Building Department Regulations	<u>258,664</u>	<u>265,900</u>	<u>265,899</u>	<u>1</u>
Total Public Works	<u>\$370,989</u>	<u>\$381,605</u>	<u>\$381,604</u>	<u>\$1</u>

(continued)



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Health:</b>				
<b>Agriculture:</b>				
Contractual Services	\$51,100	\$51,282	\$51,282	\$0
<b>Other Health:</b>				
Contractual Services	2,200	0	0	0
<b>Ditch Maintenance:</b>				
Personal Services	119,663	114,223	114,223	0
Materials and Supplies	9,000	0	0	0
<b>Total Ditch Maintenance</b>	<b>128,663</b>	<b>114,223</b>	<b>114,223</b>	<b>0</b>
<b>Total Health</b>	<b>181,963</b>	<b>165,505</b>	<b>165,505</b>	<b>0</b>
<b>Human Services:</b>				
<b>Soldiers Relief:</b>				
Materials and Supplies	4,500	1,510	1,510	0
Contractual Services	31,000	22,817	22,817	0
<b>Total Soldiers Relief</b>	<b>35,500</b>	<b>24,327</b>	<b>24,327</b>	<b>0</b>
<b>Veteran Services:</b>				
Personal Services	366,576	354,939	354,939	0
Materials and Supplies	800	800	800	0
Contractual Services	7,950	7,950	7,950	0
Capital Outlay	5,250	3,699	3,699	0
Other	160,000	156,362	156,362	0
<b>Total Veteran Services</b>	<b>540,576</b>	<b>523,750</b>	<b>523,750</b>	<b>0</b>
<b>Total Human Services</b>	<b>576,076</b>	<b>548,077</b>	<b>548,077</b>	<b>0</b>
<b>Conservation and Recreation:</b>				
<b>Parks:</b>				
Personal Services	99,550	99,880	99,880	0
Materials and Supplies	4,400	3,279	3,279	0
Contractual Services	11,260	6,458	6,458	0
Capital Outlay	54,500	12,550	12,550	0
<b>Total Conservation and Recreation</b>	<b>\$169,710</b>	<b>\$122,167</b>	<b>\$122,167</b>	<b>\$0</b>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental	<u>\$1,855,351</u>	<u>\$2,047,942</u>	<u>\$2,047,942</u>	<u>\$0</u>
<i>Total Expenditures</i>	<u>39,839,444</u>	<u>31,270,201</u>	<u>30,964,829</u>	<u>305,372</u>
<i>Excess of Revenues Over Expenditures</i>	<u>839,527</u>	<u>304,117</u>	<u>1,488,348</u>	<u>1,184,231</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	69,569	69,569
Advances Out	0	(640,000)	(640,000)	0
Transfers In	1,109,637	482,016	0	(482,016)
Transfers Out	<u>(4,034,125)</u>	<u>(1,171,108)</u>	<u>(1,171,108)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,924,488)</u>	<u>(1,329,092)</u>	<u>(1,741,539)</u>	<u>(412,447)</u>
<i>Net Change in Fund Balance</i>	(2,084,961)	(1,024,975)	(253,191)	771,784
<i>Fund Balance Beginning of Year</i>	1,722,996	1,722,996	1,722,996	0
Prior Year Encumbrances Appropriated	<u>98,471</u>	<u>98,471</u>	<u>98,471</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$263,494)</u>	<u>\$796,492</u>	<u>\$1,568,276</u>	<u>\$771,784</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,917,000	\$1,917,000	\$1,845,031	(\$71,969)
Intergovernmental	3,731,000	3,731,000	3,119,515	(611,485)
Other	30,000	30,000	60,078	30,078
<i>Total Revenues</i>	<u>5,678,000</u>	<u>5,678,000</u>	<u>5,024,624</u>	<u>(653,376)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal Services	680,385	680,385	613,436	66,949
Materials and Supplies	4,000	11,000	6,656	4,344
Contractual Services	5,092,500	5,080,291	4,323,318	756,973
Capital Outlay	44,500	49,709	29,220	20,489
Other	2,000	2,000	1,281	719
<i>Total Expenditures</i>	<u>5,823,385</u>	<u>5,823,385</u>	<u>4,973,911</u>	<u>849,474</u>
<i>Net Change in Fund Balance</i>	(145,385)	(145,385)	50,713	196,098
<i>Fund Balance Beginning of Year</i>	<u>5,465,655</u>	<u>5,465,655</u>	<u>5,465,655</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,320,270</u></u>	<u><u>\$5,320,270</u></u>	<u><u>\$5,516,368</u></u>	<u><u>\$196,098</u></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, 2013*

	<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	\$7,701,610	\$7,701,610	\$7,809,079	\$107,469
Charges for Services	2,041,869	2,041,869	1,694,732	(347,137)
Intergovernmental	12,403,818	12,403,818	13,197,757	793,939
Interest	1,100	1,100	1,268	168
Contributions and Donations	8,000	8,000	10,440	2,440
<i>Total Revenues</i>	<u>22,156,397</u>	<u>22,156,397</u>	<u>22,713,276</u>	<u>556,879</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	17,756,966	18,099,181	16,377,436	1,721,745
Materials and Supplies	351,037	410,345	321,470	88,875
Contractual Services	4,630,415	4,831,856	4,117,058	714,798
Capital Outlay	393,715	331,372	319,666	11,706
Other	2,064,872	2,105,991	175,452	1,930,539
<i>Total Expenditures</i>	<u>25,197,005</u>	<u>25,778,745</u>	<u>21,311,082</u>	<u>4,467,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,040,608)	(3,622,348)	1,402,194	5,024,542
<b>Other Financing Uses</b>				
Transfers Out	(600,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(3,640,608)	(4,222,348)	802,194	5,024,542
<i>Fund Balance Beginning of Year</i>	26,043,320	26,043,320	26,043,320	0
Prior Year Encumbrances Appropriated	529,240	529,240	529,240	0
<i>Fund Balance End of Year</i>	<u>\$22,931,952</u>	<u>\$22,350,212</u>	<u>\$27,374,754</u>	<u>\$5,024,542</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$7,685,037</u>	<u>\$7,685,036</u>	<u>\$7,535,638</u>	<u>(\$149,398)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,355,898	4,366,893	4,232,818	134,075
Materials and Supplies	150,544	122,176	106,367	15,809
Contractual Services	2,987,632	3,465,478	3,065,789	399,689
Capital Outlay	<u>191,963</u>	<u>149,957</u>	<u>141,676</u>	<u>8,281</u>
<i>Total Expenditures</i>	<u>7,686,037</u>	<u>8,104,504</u>	<u>7,546,650</u>	<u>557,854</u>
<i>Excess of Revenues Under Expenditures</i>	(1,000)	(419,468)	(11,012)	408,456
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>1,000</u>	<u>1,000</u>	<u>138</u>	<u>(862)</u>
<i>Net Change in Fund Balance</i>	0	(418,468)	(10,874)	407,594
<i>Fund Balance Beginning of Year</i>	<u>1,044,459</u>	<u>1,044,459</u>	<u>1,044,459</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,044,459</u></u>	<u><u>\$625,991</u></u>	<u><u>\$1,033,585</u></u>	<u><u>\$407,594</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$2,638,510	\$2,638,510	\$2,704,531	\$66,021
Charges for Services	14,707	34,207	62,583	28,376
Intergovernmental	5,792,443	5,792,443	6,816,182	1,023,739
<i>Total Revenues</i>	<u>8,445,660</u>	<u>8,465,160</u>	<u>9,583,296</u>	<u>1,118,136</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	6,630,918	6,819,781	6,784,963	34,818
Materials and Supplies	138,450	123,483	114,684	8,799
Contractual Services	1,721,057	2,004,561	1,907,142	97,419
Other	69,000	56,600	53,010	3,590
<i>Total Expenditures</i>	<u>8,559,425</u>	<u>9,004,425</u>	<u>8,859,799</u>	<u>144,626</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(113,765)	(539,265)	723,497	1,262,762
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>3,226</u>	<u>3,226</u>
<i>Net Change in Fund Balance</i>	(113,765)	(539,265)	726,723	1,265,988
<i>Fund Balance Beginning of Year</i>	<u>4,609,785</u>	<u>4,609,785</u>	<u>4,609,785</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,496,020</u>	<u>\$4,070,520</u>	<u>\$5,336,508</u>	<u>\$1,265,988</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$802,006	\$848,804	\$46,798
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	740,000	740,000	0
Interest and Fiscal Charges	142,340	142,340	0
<i>Total Expenditures</i>	882,340	882,340	0
<i>Excess of Revenues Under Expenditures</i>	(80,334)	(33,536)	46,798
<b>Other Financing Sources</b>			
Transfers In	32,120	41,786	9,666
<i>Net Change in Fund Balance</i>	(48,214)	8,250	56,464
<i>Fund Balance Beginning of Year</i>	120,445	120,445	0
<i>Fund Balance End of Year</i>	\$72,231	\$128,695	\$56,464

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,045,000	\$1,308,619	\$263,619
Charges for Services	466,700	466,700	0
Intergovernmental	524,503	278,487	(246,016)
Interest	3,226	4,216	990
Rentals	218,259	216,357	(1,902)
<i>Total Revenues</i>	<u>2,257,688</u>	<u>2,274,379</u>	<u>16,691</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	38,264	29,264	9,000
Capital Outlay	287,500	29,141	258,359
<i>Total Legislative and Executive</i>	<u>325,764</u>	<u>58,405</u>	<u>267,359</u>
Debt Service:			
Principal Retirement	5,577,263	5,556,000	21,263
Interest and Fiscal Charges	1,346,335	1,346,335	0
<i>Total Debt Service</i>	<u>6,923,598</u>	<u>6,902,335</u>	<u>21,263</u>
<i>Total Expenditures</i>	<u>7,249,362</u>	<u>6,960,740</u>	<u>288,622</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,991,674)</u>	<u>(4,686,361)</u>	<u>305,313</u>
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	1,316,500	1,802,000	485,500
General Obligation Bonds Issued	3,000,000	3,000,000	0
Transfers In	678,137	659,838	(18,299)
<i>Total Other Financing Sources</i>	<u>4,994,637</u>	<u>5,461,838</u>	<u>467,201</u>
<i>Net Change in Fund Balance</i>	2,963	775,477	772,514
<i>Fund Balance Beginning of Year</i>	<u>67,567</u>	<u>67,567</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$70,530</u>	<u>\$843,044</u>	<u>\$772,514</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,243,764	\$2,192,632	(\$51,132)
Intergovernmental	23,552	0	(23,552)
OPWC Loans Issued	156,236	156,236	0
Fines and Forfeitures	20,000	39,330	19,330
Interest	0	7,105	7,105
Other	0	74,209	74,209
Bond Anticipation Notes Issued	3,680,000	3,680,000	0
<i>Total Revenues</i>	<u>6,123,552</u>	<u>6,149,512</u>	<u>25,960</u>
<b>Expenses</b>			
Personal Services	576,000	527,297	48,703
Materials and Supplies	23,000	21,306	1,694
Contractual Services	1,407,801	662,771	745,030
Capital Outlay	60,000	58,522	1,478
Other	2,423,952	367,699	2,056,253
Debt Service:			
Principal Retirement	3,778,392	3,778,119	273
Interest and Fiscal Charges	232,774	232,774	0
<i>Total Expenses</i>	<u>8,501,919</u>	<u>5,648,488</u>	<u>2,853,431</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(2,378,367)	501,024	2,879,391
Transfers Out	<u>(41,786)</u>	<u>(41,786)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(2,420,153)	459,238	2,879,391
<i>Fund Equity Beginning of Year</i>	<u>4,594,009</u>	<u>4,594,009</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,173,856</u></u>	<u><u>\$5,053,247</u></u>	<u><u>\$2,879,391</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$78,513	\$63,965	(\$14,548)
Licenses and Permits	330,000	368,833	38,833
Fines and Forfeitures	27,900	42,510	14,610
Contributions and Donations	18,000	21,402	3,402
<i>Total Revenues</i>	<u>454,413</u>	<u>496,710</u>	<u>42,297</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	260,827	249,589	11,238
Materials and Supplies	23,223	17,568	5,655
Contractual Services	65,130	59,930	5,200
Capital Outlay	10,277	10,144	133
Other	12,253	11,447	806
<i>Total Expenditures</i>	<u>371,710</u>	<u>348,678</u>	<u>23,032</u>
<i>Excess of Revenues Over Expenditures</i>	82,703	148,032	65,329
<b>Other Financing Uses</b>			
Transfers Out	(101,906)	(101,906)	0
<i>Net Change in Fund Balance</i>	(19,203)	46,126	65,329
<i>Fund Balance Beginning of Year</i>	<u>19,257</u>	<u>19,257</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54</u></u>	<u><u>\$65,383</u></u>	<u><u>\$65,329</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,101,700	\$1,233,773	\$132,073
Licenses and Permits	20	132	112
<i>Total Revenues</i>	<u>1,101,720</u>	<u>1,233,905</u>	<u>132,185</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	792,032	791,881	151
Materials and Supplies	195	195	0
Contractual Services	321,188	321,188	0
Capital Outlay	165,422	165,422	0
Other	6,002	6,002	0
<i>Total Expenditures</i>	<u>1,284,839</u>	<u>1,284,688</u>	<u>151</u>
<i>Net Change in Fund Balance</i>	(183,119)	(50,783)	132,336
<i>Fund Balance Beginning of Year</i>	<u>221,743</u>	<u>221,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,624</u></u>	<u><u>\$170,960</u></u>	<u><u>\$132,336</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,608,250	\$4,567,632	(\$40,618)
Interest	750	936	186
Other	0	7,340	7,340
<i>Total Revenues</i>	<u>4,609,000</u>	<u>4,575,908</u>	<u>(33,092)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,154,500	3,093,538	60,962
Materials and Supplies	258,000	86,101	171,899
Contractual Services	1,373,424	1,132,272	241,152
Capital Outlay	197,500	158,467	39,033
Other	94,576	15,551	79,025
Total Public Works	<u>5,078,000</u>	<u>4,485,929</u>	<u>592,071</u>
Debt Service:			
Principal Retirement	92,500	92,500	0
<i>Total Expenditures</i>	<u>5,170,500</u>	<u>4,578,429</u>	<u>592,071</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(561,500)</u>	<u>(2,521)</u>	<u>558,979</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	1,500	3,642	2,142
Transfers Out	(65,000)	(65,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(63,500)</u>	<u>(61,358)</u>	<u>2,142</u>
<i>Net Change in Fund Balance</i>	(625,000)	(63,879)	561,121
<i>Fund Balance Beginning of Year</i>	<u>809,873</u>	<u>809,873</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$184,873</u></u>	<u><u>\$745,994</u></u>	<u><u>\$561,121</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Operations Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,394,277	\$1,411,238	\$16,961
Intergovernmental	1,588,646	1,294,308	(294,338)
Contributions and Donations	75	172	97
Other	5,025	463	(4,562)
<i>Total Revenues</i>	<u>2,988,023</u>	<u>2,706,181</u>	<u>(281,842)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Operations:			
Personal Services	804,052	785,611	18,441
Materials and Supplies	36,811	32,056	4,755
Contractual Services	2,271,851	1,878,312	393,539
Capital Outlay	253,009	191,177	61,832
Other	6,214	2,288	3,926
<i>Total Expenditures</i>	<u>3,371,937</u>	<u>2,889,444</u>	<u>482,493</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(383,914)</u>	<u>(183,263)</u>	<u>200,651</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	2,000	9	(1,991)
Transfers In	163,706	158,706	(5,000)
Transfers Out	(3,183)	0	3,183
<i>Total Other Financing Sources (Uses)</i>	<u>162,523</u>	<u>158,715</u>	<u>(3,808)</u>
<i>Net Change in Fund Balance</i>	(221,391)	(24,548)	196,843
<i>Fund Balance Beginning of Year</i>	<u>1,568,375</u>	<u>1,568,375</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,346,984</u></u>	<u><u>\$1,543,827</u></u>	<u><u>\$196,843</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Operations Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$44,100	\$71,873	\$27,773
Licenses and Permits	65,000	128,686	63,686
Fines and Forfeitures	62,850	67,424	4,574
Intergovernmental	22,000	28,613	6,613
Contributions and Donations	0	50,000	50,000
Other	15,432	21,835	6,403
<i>Total Revenues</i>	<u>209,382</u>	<u>368,431</u>	<u>159,049</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	83,220	82,746	474
Materials and Supplies	43,000	42,179	821
Contractual Services	116,982	96,201	20,781
Capital Outlay	52,000	38,582	13,418
Other	22,850	20,154	2,696
<i>Total Expenditures</i>	<u>318,052</u>	<u>279,862</u>	<u>38,190</u>
<i>Net Change in Fund Balance</i>	(108,670)	88,569	197,239
<i>Fund Balance Beginning of Year</i>	<u>217,316</u>	<u>217,316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$108,646</u></u>	<u><u>\$305,885</u></u>	<u><u>\$197,239</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2013*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$228,400	\$177,609	(\$50,791)
Other	44,500	72,944	28,444
<i>Total Revenues</i>	<u>272,900</u>	<u>250,553</u>	<u>(22,347)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	69,500	25,461	44,039
Materials and Supplies	38,500	28,103	10,397
Contractual Services	188,900	140,334	48,566
Capital Outlay	31,900	24,404	7,496
Other	15,100	12,975	2,125
<i>Total Expenditures</i>	<u>343,900</u>	<u>231,277</u>	<u>112,623</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(71,000)</u>	<u>19,276</u>	<u>90,276</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	7,512	7,512
Advances In	0	813	813
<i>Total Other Financing Sources</i>	<u>0</u>	<u>8,325</u>	<u>8,325</u>
<i>Net Change in Fund Balance</i>	(71,000)	27,601	98,601
<i>Fund Balance Beginning of Year</i>	<u>189,513</u>	<u>189,513</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$118,513</u>	<u>\$217,114</u>	<u>\$98,601</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$138,995	\$83,682	(\$55,313)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial:			
Court Computers:			
Materials and Supplies	1,000	777	223
Contractual Services	43,696	44,997	(1,301)
Capital Outlay	102,705	79,662	23,043
<i>Total Expenditures</i>	147,401	125,436	21,965
<i>Net Change in Fund Balance</i>	(8,406)	(41,754)	(33,348)
<i>Fund Balance Beginning of Year</i>	429,349	429,349	0
<i>Fund Balance End of Year</i>	\$420,943	\$387,595	(\$33,348)



**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$662,000	\$643,597	(\$18,403)
Charges for Services	769,823	694,791	(75,032)
Intergovernmental	98,000	99,590	1,590
Rentals	21,300	22,677	1,377
Other	21,400	19,628	(1,772)
<i>Total Revenues</i>	<u>1,572,523</u>	<u>1,480,283</u>	<u>(92,240)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,313,860	1,307,590	6,270
Materials and Supplies	155,000	147,957	7,043
Contractual Services	171,200	143,744	27,456
Capital Outlay	128,000	102,545	25,455
Other	22,824	6,974	15,850
<i>Total Expenditures</i>	<u>1,790,884</u>	<u>1,708,810</u>	<u>82,074</u>
<i>Excess of Revenues Under Expenditures</i>	(218,361)	(228,527)	(10,166)
<b>Other Financing Uses</b>			
Transfers Out	(15,000)	(15,000)	0
<i>Net Change in Fund Balance</i>	(233,361)	(243,527)	(10,166)
<i>Fund Balance Beginning of Year</i>	<u>888,788</u>	<u>888,788</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$655,427</u></u>	<u><u>\$645,261</u></u>	<u><u>(\$10,166)</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$427,300	\$416,628	(\$10,672)
Intergovernmental	1,527,144	1,592,334	65,190
Other	300	3,912	3,612
<i>Total Revenues</i>	<u>1,954,744</u>	<u>2,012,874</u>	<u>58,130</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,705,210	1,592,008	113,202
Materials and Supplies	6,500	5,180	1,320
Contractual Services	510,204	400,402	109,802
Capital Outlay	3,850	1,649	2,201
Other	600	254	346
<i>Total Expenditures</i>	<u>2,226,364</u>	<u>1,999,493</u>	<u>226,871</u>
<i>Net Change in Fund Balance</i>	(271,620)	13,381	285,001
<i>Fund Balance Beginning of Year</i>	<u>385,416</u>	<u>385,416</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$113,796</u></u>	<u><u>\$398,797</u></u>	<u><u>\$285,001</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$671,357	\$900,057	\$228,700
Other	0	23,284	23,284
<i>Total Revenues</i>	<u>671,357</u>	<u>923,341</u>	<u>251,984</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	195,674	173,340	22,334
Materials and Supplies	8,000	7,717	283
Contractual Services	567,111	560,688	6,423
Capital Outlay	18,000	18,000	0
Other	45,720	41,551	4,169
<i>Total Expenditures</i>	<u>834,505</u>	<u>801,296</u>	<u>33,209</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(163,148)	122,045	285,193
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	3,199	3,199
<i>Net Change in Fund Balance</i>	(163,148)	125,244	288,392
<i>Fund Balance Beginning of Year</i>	<u>358,088</u>	<u>358,088</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$194,940</u></u>	<u><u>\$483,332</u></u>	<u><u>\$288,392</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bike Trail Maintenance Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$2,446	\$2,446
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,446	2,446
<b>Other Financing Sources</b>			
Transfers In	<u>0</u>	<u>40,153</u>	<u>40,153</u>
<i>Net Change in Fund Balance</i>	0	42,599	42,599
<i>Fund Balance Beginning of Year</i>	<u>117,704</u>	<u>117,704</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,704</u></u>	<u><u>\$160,303</u></u>	<u><u>\$42,599</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Fee Assessment Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$11,664	\$12,201	\$537
<b>Expenditures</b>			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	11,664	11,164	500
<i>Net Change in Fund Balance</i>	0	1,037	1,037
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$1,037	\$1,037

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$3,120	\$3,120
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	3,120	3,120
<i>Fund Balance Beginning of Year</i>	<u>69,666</u>	<u>69,666</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,666</u></u>	<u><u>\$72,786</u></u>	<u><u>\$3,120</u></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, 2013*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Special Assessments	\$100	\$992	\$892
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	<u>1,100</u>	<u>1,100</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,000)	(108)	892
<i>Fund Balance Beginning of Year</i>	<u>88,934</u>	<u>88,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$87,934</u></u>	<u><u>\$88,826</u></u>	<u><u>\$892</u></u>

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enhanced 911 Wireless Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$282,815	\$271,195	(\$11,620)
<b>Expenditures</b>			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	360,973	141,491	219,482
Materials and Supplies	5,385	0	5,385
Contractual Services	157,724	51,080	106,644
Capital Outlay	216,339	18,666	197,673
Other	35,918	17,959	17,959
<i>Total Expenditures</i>	<u>776,339</u>	<u>229,196</u>	<u>547,143</u>
<i>Net Change in Fund Balance</i>	(493,524)	41,999	535,523
<i>Fund Balance Beginning of Year</i>	<u>507,336</u>	<u>507,336</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,812</u></u>	<u><u>\$549,335</u></u>	<u><u>\$535,523</u></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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$206,713	\$134,119	(\$72,594)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Contractual Services	100,000	56,610	43,390
Capital Outlay	100,000	91,980	8,020
<i>Total Expenditures</i>	200,000	148,590	51,410
<i>Net Change in Fund Balance</i>	6,713	(14,471)	(21,184)
<i>Fund Balance Beginning of Year</i>	69,486	69,486	0
<i>Fund Balance End of Year</i>	\$76,199	\$55,015	(\$21,184)

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,000	\$17,781	(\$7,219)
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Materials and Supplies	5,000	0	5,000
Capital Outlay	5,000	0	5,000
Other	22,913	7,913	15,000
<i>Total Expenditures</i>	32,913	7,913	25,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,913)	9,868	17,781
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	6,830	6,830
<i>Net Change in Fund Balance</i>	(7,913)	16,698	24,611
<i>Fund Balance Beginning of Year</i>	34,106	34,106	0
<i>Fund Balance End of Year</i>	\$26,193	\$50,804	\$24,611

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,518,569	\$1,185,544	(\$333,025)
Interest	160	162	2
<i>Total Revenues</i>	<u>1,518,729</u>	<u>1,185,706</u>	<u>(333,023)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
Federal Grants:			
Personal Services	114,606	105,560	9,046
Contractual Services	750,000	571,066	178,934
Total Legislative and Executive	<u>864,606</u>	<u>676,626</u>	<u>187,980</u>
Judicial System:			
Federal Grants :			
Personal Services	50,172	49,502	670
Capital Outlay	9,441	9,441	0
Total Judicial System	<u>59,613</u>	<u>58,943</u>	<u>670</u>
Public Safety:			
Federal Grants :			
Personal Services	75,045	51,541	23,504
Materials and Supplies	3,156	0	3,156
Contractual Services	1,600	1,600	0
Capital Outlay	75,996	48,573	27,423
Other	1,794	0	1,794
Total Public Safety	<u>\$157,591</u>	<u>\$101,714</u>	<u>\$55,877</u>

(continued)

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Grants Fund (continued)*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:			
Federal Grants :			
Personal Services	1,000	41	959
Materials and Supplies	2,900	0	2,900
Capital Outlay	120,080	119,715	365
Total Public Works	123,980	119,756	4,224
Economic Development:			
Federal Grants :			
Contractual Services	356,750	273,390	83,360
Other	31,000	0	31,000
Total Economic Development	387,750	273,390	114,360
<i>Total Expenditures</i>	1,593,540	1,230,429	363,111
<i>Excess of Revenues Under Expenditures</i>	(74,811)	(44,723)	30,088
<b>Other Financing Sources</b>			
Transfers In	0	30,110	30,110
<i>Net Change in Fund Balance</i>	(74,811)	(14,613)	60,198
<i>Fund Balance Beginning of Year</i>	194,491	194,491	0
<i>Fund Balance End of Year</i>	\$119,680	\$179,878	\$60,198

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,179,589	\$1,422,410	(\$757,179)
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Personal Services	29,000	3,725	25,275
Materials and Supplies	500	0	500
Contractual Services	231,914	231,914	0
Total Legislative and Executive	261,414	235,639	25,775
Judicial System:			
State Grants:			
Personal Services	1,485,932	852,839	633,093
Materials and Supplies	25,166	9,544	15,622
Contractual Services	444,909	226,037	218,872
Total Judicial System	1,956,007	1,088,420	867,587
<i>Total Expenditures</i>	2,217,421	1,324,059	893,362
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,832)	98,351	136,183
<b>Other Financing Uses</b>			
Advances Out	(813)	(813)	0
<i>Net Change in Fund Balance</i>	(38,645)	97,538	136,183
<i>Fund Balance Beginning of Year</i>	247,868	247,868	0
<i>Fund Balance End of Year</i>	\$209,223	\$345,406	\$136,183

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$9,365	\$12,004	\$2,639
<b>Expenditures</b>			
Current:			
Public Safety:			
Local Grants:			
Personal Services	2,365	2,365	0
Other	1,193	700	493
Total Public Safety	3,558	3,065	493
Human Services:			
Local Grants:			
Materials and Supplies	7,000	0	7,000
<i>Total Expenditures</i>	10,558	3,065	7,493
<i>Net Change in Fund Balance</i>	(1,193)	8,939	10,132
<i>Fund Balance Beginning of Year</i>	1,193	1,193	0
<i>Fund Balance End of Year</i>	\$0	\$10,132	\$10,132

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$32,068	\$32,956	\$888
<b>Expenditures</b>			
Capital Outlay	711	711	0
Debt Service:			
Principal Retirement	29,304	29,304	0
Interest and Fiscal Charges	14,053	14,053	0
<i>Total Expenditures</i>	44,068	44,068	0
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(11,112)	888
<b>Other Financing Sources</b>			
Transfers In	12,000	11,112	(888)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$232,000	\$122,685	(\$109,315)
Intergovernmental	1,380,000	1,463,007	83,007
<i>Total Revenues</i>	1,612,000	1,585,692	(26,308)
<b>Expenditures</b>			
Capital Outlay	1,995,000	1,419,873	575,127
<i>Excess of Revenues Over (Under) Expenditures</i>	(383,000)	165,819	548,819
<b>Other Financing Uses</b>			
Transfers Out	(150,000)	(75,000)	75,000
<i>Net Change in Fund Balance</i>	(533,000)	90,819	623,819
<i>Fund Balance Beginning of Year</i>	796,564	796,564	0
<i>Fund Balance End of Year</i>	\$263,564	\$887,383	\$623,819



**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$36,000	\$36,000
<b>Expenditures</b>			
Capital Outlay	38,814	38,814	0
<i>Excess of Revenues Under Expenditures</i>	(38,814)	(2,814)	36,000
<b>Other Financing Sources</b>			
Transfers In	0	125,000	125,000
<i>Net Change in Fund Balance</i>	(38,814)	122,186	161,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	(\$38,814)	\$122,186	\$161,000

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$1,789	\$1,789
Interest	0	4,507	4,507
<i>Total Revenues</i>	0	6,296	6,296
<b>Expenditures</b>			
Capital Outlay	8,946	8,946	0
Debt Service:			
Principal Retirement	345,000	345,000	0
Interest and Fiscal Charges	643	643	0
Total Debt Service	345,643	345,643	0
<i>Total Expenditures</i>	354,589	354,589	0
<i>Excess of Revenues Under Expenditures</i>	(354,589)	(348,293)	6,296
<b>Other Financing Sources</b>			
Bond Anticipation Notes Issued	277,000	277,000	0
Transfers In	75,603	82,836	7,233
<i>Total Other Financing Sources</i>	352,603	359,836	7,233
<i>Net Change in Fund Balance</i>	(1,986)	11,543	13,529
<i>Fund Balance Beginning of Year</i>	17,722	17,722	0
<i>Fund Balance End of Year</i>	\$15,736	\$29,265	\$13,529

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	532,059	512,077	19,982
<i>Excess of Revenues Under Expenditures</i>	(532,059)	(512,077)	19,982
<b>Other Financing Sources</b>			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	67,941	87,923	19,982
<i>Fund Balance Beginning of Year</i>	175,133	175,133	0
Prior Year Encumbrances Appropriated	881	881	0
<i>Fund Balance End of Year</i>	<u>\$243,955</u>	<u>\$263,937</u>	<u>\$19,982</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$16,900	\$16,900
<b>Expenditures</b>			
Capital Outlay	4,140	3,435	705
<i>Net Change in Fund Balance</i>	(4,140)	13,465	17,605
<i>Fund Balance Beginning of Year</i>	50,142	50,142	0
<i>Fund Balance End of Year</i>	\$46,002	\$63,607	\$17,605

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,440,577	\$2,385,263	(\$55,314)
<b>Expenditures</b>			
Capital Outlay	2,440,573	2,392,719	47,854
<i>Net Change in Fund Balance</i>	4	(7,456)	(7,460)
<i>Fund Balance Beginning of Year</i>	19,422	19,422	0
<i>Fund Balance End of Year</i>	<u>\$19,426</u>	<u>\$11,966</u>	<u>(\$7,460)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$79,080	\$76,416	(\$2,664)
Other	3,780	10	(3,770)
<i>Total Revenues</i>	82,860	76,426	(6,434)
<b>Expenditures</b>			
Capital Outlay	82,860	72,721	10,139
<i>Net Change in Fund Balance</i>	0	3,705	3,705
<i>Fund Balance Beginning of Year</i>	90,828	90,828	0
<i>Fund Balance End of Year</i>	\$90,828	\$94,533	\$3,705

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Gorman Nature Capital Improvement Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	13,203	0	13,203
<i>Net Change in Fund Balance</i>	(13,203)	0	13,203
<i>Fund Balance Beginning of Year</i>	13,203	13,203	0
<i>Fund Balance End of Year</i>	\$0	\$13,203	\$13,203

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sites Lake Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$5,659	\$5,659
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	5,659	5,659
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,659</u></u>	<u><u>\$5,659</u></u>



**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health Housing Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	20,000	965	19,035
<i>Net Change in Fund Balance</i>	(20,000)	(965)	19,035
<i>Fund Balance Beginning of Year</i>	211,375	211,375	0
<i>Fund Balance End of Year</i>	\$191,375	\$210,410	\$19,035

**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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rentals	\$81,371	\$81,371	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	129,412	129,412	0
Interest and Fiscal Charges	52,793	52,793	0
<i>Total Expenditures</i>	182,205	182,205	0
<i>Excess of Revenues Under Expenditures</i>	(100,834)	(100,834)	0
<b>Other Financing Sources</b>			
Transfers In	100,834	100,834	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Munis System Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	250,000	0	250,000
Debt Service:			
Principal Retirement	211,719	211,719	0
Interest and Fiscal Charges	7,814	7,706	108
Total Debt Service	219,533	219,425	108
<i>Total Expenditures</i>	469,533	219,425	250,108
<i>Excess of Revenues Under Expenditures</i>	(469,533)	(219,425)	250,108
<b>Other Financing Sources</b>			
Transfers In	469,533	219,425	(250,108)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Employee Health Insurance Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,956,330	\$11,538,338	(\$1,417,992)
<b>Expenses</b>			
Personal Services	82,711	82,672	39
Materials and Supplies	85	85	0
Contractual Services	214,772	194,773	19,999
Claims	12,445,381	12,095,380	350,001
<i>Total Expenses</i>	<u>12,742,949</u>	<u>12,372,910</u>	<u>370,039</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	213,381	(834,572)	(1,047,953)
Advances In	<u>0</u>	<u>640,000</u>	<u>640,000</u>
<i>Net Change in Fund Equity</i>	213,381	(194,572)	(407,953)
<i>Fund Equity Beginning of Year</i>	<u>962,824</u>	<u>962,824</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,176,205</u></u>	<u><u>\$768,252</u></u>	<u><u>(\$407,953)</u></u>

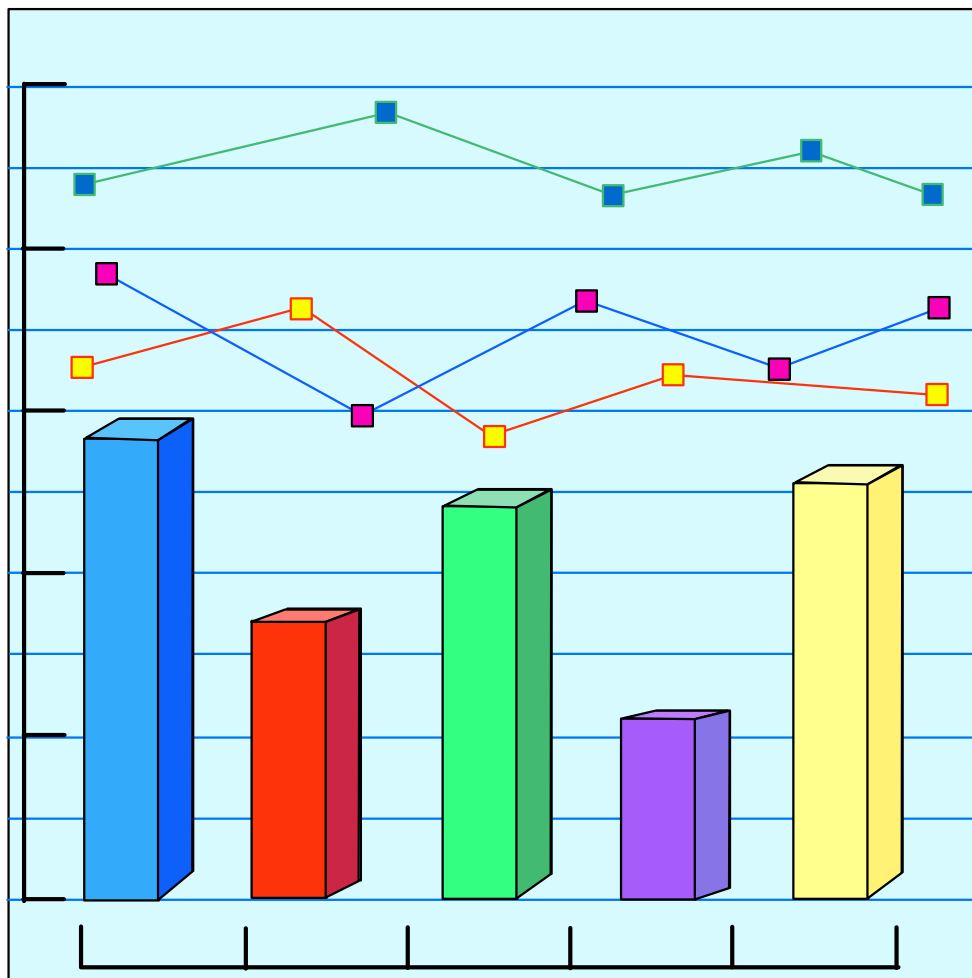
**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Phone System Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$433,000	\$368,824	(\$64,176)
<b>Expenses</b>			
Contractual Services	433,000	395,327	37,673
<i>Net Change in Fund Equity</i>	0	(26,503)	(26,503)
<i>Fund Equity Beginning of Year</i>	28,229	28,229	0
<i>Fund Equity End of Year</i>	\$28,229	\$1,726	(\$26,503)

**Richland County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Home Resident Trust Fund*  
*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$0	\$0
<b>Expenses</b>			
Other	9,088	9,088	0
<i>Net Change in Fund Equity</i>	(9,088)	(9,088)	0
<i>Fund Equity Beginning of Year</i>	10,361	10,361	0
<i>Fund Equity End of Year</i>	\$1,273	\$1,273	\$0

# Statistical Section



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**Richland County, Ohio**

**Statistical Section**

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

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

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

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

	2013	2012	2011	2010
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$71,923,009	\$72,469,332	\$66,805,032	\$71,866,647
Restricted for:				
Capital Projects	739,512	2,001,019	1,664,296	2,081,861
Debt Service	2,445,513	1,733,387	7,197,856	1,699,908
Mental Health	6,716,068	7,133,380	6,604,964	7,035,927
Developmental Disabilities Board	30,968,038	30,784,877	31,387,085	30,853,090
Public Assistance	1,004,419	323,930	571,652	381,715
Children's Services	6,650,576	6,005,892	8,251,269	8,270,752
Street Repair and Maintenance	2,844,821	3,071,999	2,856,844	2,417,320
Court Operations	1,751,838	1,726,474	1,543,363	1,042,632
Dayspring	624,276	868,243	788,641	895,247
Federal Grants	642,352	1,268,031	899,110	1,712,413
State Grants	792,583	767,677	582,482	557,057
Unclaimed Monies	200,868	172,364	130,208	59,004
Developmental Disability Gifts:				
Nonexpendable	134,131	115,982	102,666	104,297
Other Purposes	2,780,547	2,593,568	2,009,166	1,965,637
Unrestricted	8,179,823	5,731,915	5,032,752	4,643,380
<i>Total Governmental Activities Net Position</i>	<u>138,398,374</u>	<u>136,768,070</u>	<u>136,427,386</u>	<u>135,586,887</u>
<b>Business-Type Activity:</b>				
Net Investment in Capital Assets	15,543,791	16,501,673	19,860,931	21,407,255
Unrestricted	5,798,247	5,549,302	2,776,286	2,362,308
<i>Total Business-Type Activity Net Position</i>	<u>21,342,038</u>	<u>22,050,975</u>	<u>22,637,217</u>	<u>23,769,563</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	87,466,800	88,971,005	86,665,963	93,273,902
Restricted	58,295,542	58,566,823	64,589,602	59,076,860
Unrestricted	13,978,070	11,281,217	7,809,038	7,005,688
<i>Total Primary Government Net Position</i>	<u>\$159,740,412</u>	<u>\$158,819,045</u>	<u>\$159,064,603</u>	<u>\$159,356,450</u>

2009	2008	2007	2006	2005	2004
\$77,405,639	\$77,333,308	\$71,913,827	\$71,125,915	\$64,531,354	\$61,214,447
1,972,478	4,229,290	2,895,812	1,946,140	1,189,230	2,930,283
2,363,871	1,476,275	2,058,927	2,084,673	299,499	1,016,387
6,958,931	5,649,053	5,107,420	5,225,116	4,960,770	3,097,245
29,960,675	28,965,730	28,762,670	28,244,384	28,571,608	23,771,315
8,021,143	7,616,713	7,014,787	6,250,047	8,306,805	7,846,535
2,258,495	2,557,217	2,945,486	3,153,342	2,622,660	2,342,133
912,034	905,046	762,372	711,790	487,729	0
346,242	543,367	579,340	490,309	473,667	448,676
500,608	458,133	430,338	426,545	288,775	407,888
233,822	625,967	719,516	1,041,808	1,114,560	721,326
1,783,148	1,040,025	1,061,272	592,803	369,858	509,866
49,368	558,819	N/A	N/A	N/A	N/A
88,891	76,790	100,314	100,314	100,314	100,314
2,675,706	2,161,184	1,759,875	1,605,656	3,012,968	2,519,049
2,508,551	2,122,465	7,559,594	9,249,630	6,590,424	8,944,958
138,039,602	136,319,382	133,671,550	132,248,472	122,920,221	115,870,422
22,478,081	23,485,928	27,545,295	26,096,645	21,050,055	21,588,566
1,931,484	1,914,736	1,309,192	1,934,859	2,578,916	2,949,434
24,409,565	25,400,664	28,854,487	28,031,504	23,628,971	24,538,000
99,883,720	100,819,236	99,459,122	97,222,560	85,581,409	82,803,013
58,125,412	56,863,609	54,198,129	51,872,927	51,798,443	45,711,017
4,440,035	4,037,201	8,868,786	11,184,489	9,169,340	11,894,392
<u>\$162,449,167</u>	<u>\$161,720,046</u>	<u>\$162,526,037</u>	<u>\$160,279,976</u>	<u>\$146,549,192</u>	<u>\$140,408,422</u>

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

	2013	2012	2011	2010
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$7,116,288	\$4,763,772	\$5,270,955	\$5,580,749
Judicial System	2,252,657	2,470,259	2,108,409	2,099,354
Public Safety	2,889,168	2,939,092	2,260,096	2,219,210
Public Works	673,344	1,166,302	904,073	789,984
Health	2,070,389	1,423,831	1,804,289	1,541,314
Human Services	1,394,715	1,493,657	1,237,335	1,276,503
Economic Development	0	64,811	86,410	86,412
<b>Total Charges for Services and Sales</b>	<b>16,396,561</b>	<b>14,321,724</b>	<b>13,671,567</b>	<b>13,593,526</b>
Operating Grants, Contributions and Interest	39,612,839	42,544,330	47,375,706	51,121,166
Capital Grants and Contributions	4,166,620	4,350,726	5,368,495	1,715,261
<i>Total Governmental Activities Program Revenues</i>	<i>60,176,020</i>	<i>61,216,780</i>	<i>66,415,768</i>	<i>66,429,953</i>
Business-Type Activity:				
Charges for Services and Sales	2,231,248	2,483,581	2,451,231	2,703,481
Capital Grants and Contributions	0	0	0	182,152
<i>Total Business-Type Activity Program Revenues</i>	<i>2,231,248</i>	<i>2,483,581</i>	<i>2,451,231</i>	<i>2,885,633</i>
<i>Total Primary Government Program Revenues</i>	<i>\$62,407,268</i>	<i>\$63,700,361</i>	<i>\$68,866,999</i>	<i>\$69,315,586</i>

2009	2008	2007	2006	2005	2004
\$5,685,797	\$4,418,932	\$4,620,069	\$4,439,276	\$5,792,145	\$6,442,771
1,777,224	2,306,643	1,778,820	1,448,122	1,081,129	1,440,251
2,580,047	1,089,926	1,340,812	829,664	1,085,560	1,182,763
1,245,507	1,170,324	1,474,807	4,699,052	1,775,770	1,356,996
1,281,162	1,086,104	1,077,373	1,159,738	1,119,799	813,564
1,419,400	1,504,175	1,288,835	1,152,315	1,227,346	937,923
0	0	0	0	0	0
13,989,137	11,576,104	11,580,716	13,728,167	12,081,749	12,174,268
56,911,888	50,779,358	49,283,941	50,293,069	51,222,216	43,408,480
3,257,875	3,362,423	2,074,036	2,598,739	4,069,830	8,823,388
74,158,900	65,717,885	62,938,693	66,619,975	67,373,795	64,406,136
2,631,508	2,737,093	2,760,982	2,899,999	2,712,188	2,621,388
0	226,563	353,282	3,347,288	0	0
2,631,508	2,963,656	3,114,264	6,247,287	2,712,188	2,621,388
\$76,790,408	\$68,681,541	\$66,052,957	\$72,867,262	\$70,085,983	\$67,027,524

(continued)

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

	2013	2012	2011	2010
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,367,714	\$13,921,577	\$9,244,988	\$10,401,285
Legislative and Executive - External (2)	1,322,022	426,542	326,469	334,733
Judicial System	10,379,469	8,461,238	9,712,273	10,236,257
Public Safety - Primary Government	15,305,413	11,923,040	14,287,016	13,560,903
Public Safety - External (2)	0	0	0	0
Public Works	9,322,028	8,958,623	9,414,395	9,466,054
Health - Primary Government (1)	26,850,785	31,194,251	35,439,463	34,897,626
Health - External (2)	206,405	215,931	215,559	409,129
Human Services - Primary Government	20,863,515	21,383,725	20,930,865	24,851,758
Human Services - External (2)	519,515	518,313	617,622	913,259
Conservation and Recreation	195,984	185,690	193,016	144,876
Economic Development	293,137	317,376	427,674	453,456
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	1,671,634	1,757,285	1,926,222	1,945,411
<i>Total Governmental Activities Expenses</i>	<u>97,297,621</u>	<u>99,263,591</u>	<u>102,735,562</u>	<u>107,614,747</u>
Business-Type Activity:				
Sewer	2,972,608	3,323,836	3,437,940	3,471,387
<i>Total Primary Government Expenses</i>	<u>100,270,229</u>	<u>102,587,427</u>	<u>106,173,502</u>	<u>111,086,134</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(37,121,601)	(38,046,811)	(36,319,794)	(41,184,794)
Business-Type Activity	(741,360)	(840,255)	(986,709)	(585,754)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$37,862,961)</u>	<u>(\$38,887,066)</u>	<u>(\$37,306,503)</u>	<u>(\$41,770,548)</u>

2009	2008	2007	2006	2005	2004
\$15,219,731	\$12,277,632	\$11,194,300	\$15,242,597	\$11,122,045	\$11,410,468
39,843	212,452	360,451	360,618	0	0
6,446,214	8,111,788	7,573,605	8,953,907	7,918,536	6,293,752
14,079,841	13,877,080	14,938,094	11,079,086	11,967,500	12,828,312
0	339,444	80,000	80,000	0	0
5,241,905	8,346,930	7,016,519	3,109,338	8,853,836	13,524,616
35,910,075	32,684,407	31,847,521	27,825,703	25,144,613	30,549,331
228,780	233,644	229,098	212,283	0	0
28,292,440	28,836,215	29,884,718	30,916,888	27,494,646	27,809,547
566,415	831,241	643,492	707,725	0	0
142,347	47,621	223,919	145,106	205,011	170,428
254,412	226,807	72,113	91,043	805,109	394,120
0	0	0	0	1,807,321	1,764,554
2,129,825	1,897,692	1,826,922	1,782,185	1,590,120	1,234,206
108,551,828	107,922,953	105,890,752	100,506,479	96,908,737	105,979,334
3,494,673	3,310,890	2,014,836	1,550,950	4,937,975	3,093,839
112,046,501	111,233,843	107,905,588	102,057,429	101,846,712	109,073,173
(34,392,928)	(42,205,068)	(42,952,059)	(33,886,504)	(29,534,942)	(41,573,198)
(863,165)	(347,234)	1,099,428	4,696,337	(2,225,787)	(472,451)
(\$35,256,093)	(\$42,552,302)	(\$41,852,631)	(\$29,190,167)	(\$31,760,729)	(\$42,045,649)

(continued)

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

	2013	2012	2011	2010
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,275,921	\$3,059,011	\$3,389,597	\$4,677,506
Health - Mental Health Board	1,776,054	1,871,595	1,541,274	1,596,040
Health - Developmental Disabilities Board	7,495,888	7,702,510	8,058,868	8,349,301
Human Services - Children's Services	2,613,276	2,684,038	2,178,582	2,783,846
Human Services - Dayspring	692,392	627,094	675,908	763,331
Permissive Sales Tax	17,855,253	18,687,979	16,383,198	14,387,513
Grants and Entitlements not Restricted to Specific Programs	4,212,463	3,127,595	3,540,048	4,717,711
Investment Earnings	172,710	487,775	704,133	768,416
Miscellaneous	616,162	349,880	542,563	626,824
Transfers	41,786	(209,982)	146,122	61,591
<i>Total Governmental Activities</i>	<u>38,751,905</u>	<u>38,387,495</u>	<u>37,160,293</u>	<u>38,732,079</u>
Business-Type Activity:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	74,209	44,031	485	7,343
Transfers	(41,786)	209,982	(146,122)	(61,591)
<i>Total Business-Type Activity</i>	<u>32,423</u>	<u>254,013</u>	<u>(145,637)</u>	<u>(54,248)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>38,784,328</u>	<u>38,641,508</u>	<u>37,014,656</u>	<u>38,677,831</u>
<b>Change in Net Position</b>				
Governmental Activities	1,630,304	340,684	840,499	(2,452,715)
Business-Type Activity	<u>(708,937)</u>	<u>(586,242)</u>	<u>(1,132,346)</u>	<u>(640,002)</u>
<i>Total Primary Government Change in Net Position</i>	<u>\$921,367</u>	<u>(\$245,558)</u>	<u>(\$291,847)</u>	<u>(\$3,092,717)</u>

- (1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books.  
(2) Starting 2006, Intergovernmental expenses were classified by function as external sources. Information prior to 2006 is not available.



2009	2008	2007	2006	2005	2004
\$3,277,522	\$4,135,745	\$4,576,125	\$4,518,983	\$3,277,212	\$3,819,618
1,488,320	1,630,384	1,673,800	1,742,200	1,612,797	1,623,187
7,855,456	8,505,802	8,961,597	8,834,054	8,508,515	8,437,927
2,707,962	2,976,270	3,080,593	3,046,710	2,950,559	2,937,158
723,419	747,711	796,604	792,197	774,411	833,416
13,715,066	14,602,403	14,645,715	14,773,166	13,505,295	15,752,188
4,324,168	5,839,921	5,313,582	5,538,462	4,754,975	6,570,975
1,330,781	2,664,617	3,631,802	2,717,954	1,218,825	923,113
562,054	637,645	1,275,563	922,466	1,297,795	2,937,615
128,400	3,112,402	419,756	328,563	(1,315,643)	250,500
36,113,148	44,852,900	44,375,137	43,214,755	36,584,741	44,085,697
0	0	10	882	178	126
0	0	0	0	890	0
466	5,813	143,301	33,877	47	298
(128,400)	(3,112,402)	(419,756)	(328,563)	1,315,643	(250,500)
(127,934)	(3,106,589)	(276,445)	(293,804)	1,316,758	(250,076)
35,985,214	41,746,311	44,098,692	42,920,951	37,901,499	43,835,621
1,720,220	2,647,832	1,423,078	9,328,251	7,049,799	2,512,499
(991,099)	(3,453,823)	822,983	4,402,533	(909,029)	(722,527)
\$729,121	(\$805,991)	\$2,246,061	\$13,730,784	\$6,140,770	\$1,789,972

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

	2013	2012	2011	2010
<b>General Fund</b>				
Nonspendable	\$612,888	\$650,416	\$578,500	\$490,779
Restricted	0	0	0	59,004
Committed	238,547	77,676	106,760	0
Assigned	0	16,582	10,890	20,284
Unassigned (Deficit)	1,696,637	1,131,896	194,798	(146,940)
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
<i>Total General Fund (Deficit)</i>	<u>2,548,072</u>	<u>1,876,570</u>	<u>890,948</u>	<u>423,127</u>
<b>All Other Governmental Funds</b>				
Nonspendable	797,351	935,085	868,518	650,325
Restricted	49,541,451	46,718,517	51,953,313	46,025,177
Committed	274,746	211,400	327,032	244,975
Assigned	63,607	83,441	37,556	44,966
Unassigned (Deficit)	(1,054,856)	(1,302,588)	(2,351,918)	(1,438,084)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects Funds (Deficit)	N/A	N/A	N/A	N/A
<i>Total All Other Governmental Funds</i>	<u>49,622,299</u>	<u>46,645,855</u>	<u>50,834,501</u>	<u>45,527,359</u>
<i>Total Governmental Funds</i>	<u>\$52,170,371</u>	<u>\$48,522,425</u>	<u>\$51,725,449</u>	<u>\$45,950,486</u>

Note: The County implemented GASB 54 in 2010.

2009	2008	2007	2006	2005	2004
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$153,368	\$720,036	\$713,663	\$500,006	\$452,077	\$446,467
(77,459)	(769,932)	1,699,843	2,546,761	799,532	3,963,310
75,909	(49,896)	2,413,506	3,046,767	1,251,609	4,409,777
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
962,364	1,666,976	862,455	1,120,907	2,323,047	1,791,683
42,788,312	39,978,464	38,977,511	38,264,428	39,012,676	32,461,408
339,897	314,531	137,569	(7,517)	(226,097)	609,277
(1,042,499)	(5,767)	(13,027,318)	(1,174,994)	(4,525,966)	(4,913,736)
43,048,074	41,954,204	26,950,217	38,202,824	36,583,660	29,948,632
\$43,123,983	\$41,904,308	\$29,363,723	\$41,249,591	\$37,835,269	\$34,358,409

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

	2013	2012	2011	2010
<b>Revenues</b>				
Property Taxes	\$16,297,879	\$16,307,046	\$15,862,545	\$18,209,856
Sales Tax	18,194,151	18,153,310	16,240,620	14,208,369
Charges for Services	14,799,479	12,554,789	11,877,719	11,839,854
Licenses and Permits	935,629	455,146	798,720	662,738
Fines and Forfeitures	394,854	670,122	414,783	459,981
Intergovernmental	48,522,414	51,619,335	56,284,604	57,466,536
Special Assessments	882,752	854,639	947,801	1,050,525
Interest	172,710	487,775	704,133	768,416
Rentals	422,821	516,308	565,532	599,854
Contributions and Donations	82,014	67,919	80,830	65,435
Other	616,162	349,880	542,563	626,824
<i>Total Revenues</i>	<u>101,320,865</u>	<u>102,036,269</u>	<u>104,319,850</u>	<u>105,958,388</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	9,927,544	12,934,677	8,487,091	9,504,093
Judicial System	10,053,746	8,297,567	9,520,398	9,612,404
Public Safety	14,736,662	11,339,363	13,428,127	12,700,723
Public Works	5,333,760	4,669,147	4,649,878	5,070,632
Health (1)	25,818,154	30,206,187	34,332,729	33,763,565
Human Services	20,316,614	21,161,633	21,400,104	24,465,710
Conservation and Recreation	183,278	179,699	172,177	124,906
Economic Development	293,137	317,376	427,674	453,456
Other	490	2,887	4,074	401
Capital Outlay	4,667,977	4,929,453	6,245,893	2,580,531
Intergovernmental	2,047,942	1,160,786	1,159,650	1,657,121
Debt Service				
Principal Retirement	5,890,259	3,232,717	2,640,360	2,887,752
Refunded Notes Redeemed	1,752,493	8,115,000	12,175,000	12,000,000
Interest and Fiscal Charges	81,774	1,911,418	2,066,054	2,008,798
Bond Issuance Costs	0	0	284,903	0
<i>Total Expenditures</i>	<u>101,103,830</u>	<u>108,457,910</u>	<u>116,994,112</u>	<u>116,830,092</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>217,035</u>	<u>(6,421,641)</u>	<u>(12,674,262)</u>	<u>(10,871,704)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	94,125	99,664	44,158	211,895
Inception of Capital Lease	0	0	0	502,387
OPWC Loans Issued	0	49,777	224,607	102,068
OWDA Loan Issued	0	0	0	489,891
Computerization Loan Issued	0	0	0	0
General Obligation Bonds Issued	3,085,000	0	9,906,180	0
Discount on General Obligation Bonds	0	0	(23,577)	0
Premium on General Obligation Bonds	0	0	0	87,637
Payment to Refunded Bond Escrow Agent	0	0	0	0
Bond Anticipation Notes Issued	210,000	3,277,000	8,115,000	12,175,000
Note Premium	0	2,158	36,735	0
Transfers In	2,070,727	4,442,778	4,198,625	3,209,008
Transfers Out	(2,028,941)	(4,652,760)	(4,052,503)	(3,166,707)
<i>Total Other Financing Sources (Uses)</i>	<u>3,430,911</u>	<u>3,218,617</u>	<u>18,449,225</u>	<u>13,611,179</u>
<b>Net Change in Fund Balances</b>	<u><u>\$3,647,946</u></u>	<u><u>(\$3,203,024)</u></u>	<u><u>\$5,774,963</u></u>	<u><u>\$2,739,475</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	7.96%	12.73%	15.46%	14.79%

(1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books

2009	2008	2007	2006	2005	2004
\$16,838,954	\$17,950,966	\$18,925,263	\$18,480,742	\$17,014,037	\$17,311,672
13,512,656	14,842,805	14,584,095	14,750,763	13,577,299	16,397,882
11,899,619	9,680,533	9,411,065	8,719,817	9,257,322	9,700,277
607,992	687,866	1,011,199	1,264,066	1,179,233	818,799
337,191	522,408	699,430	493,950	446,198	462,593
62,436,378	59,176,187	56,515,973	59,570,076	57,561,318	59,508,471
1,573,851	1,171,255	1,119,898	1,249,073	1,189,966	1,150,169
1,330,781	2,664,617	3,631,802	2,717,954	1,218,825	879,555
755,205	652,665	563,696	680,731	730,234	694,481
28,603	209,890	130,243	78,829	743,033	102,541
562,054	637,645	1,275,563	922,466	1,299,434	2,701,847
<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>	<u>104,216,899</u>	<u>109,728,287</u>
13,788,805	10,259,473	10,715,487	14,930,183	12,339,617	11,835,876
5,953,880	7,951,489	7,695,551	5,335,415	6,768,764	6,019,314
13,315,170	15,356,980	13,376,431	10,771,916	11,875,763	11,588,848
5,273,515	6,091,313	6,369,773	5,658,143	5,334,659	4,969,427
32,878,416	31,694,232	31,691,350	31,957,123	26,172,621	31,092,685
27,508,821	28,285,462	29,963,359	29,308,085	27,429,240	26,751,815
115,127	153,158	177,470	145,106	181,376	162,598
254,412	226,807	354,382	287,490	376,427	394,120
263	129,893	30,085	16,712	67,845	73,012
4,388,974	11,241,193	18,540,121	8,155,903	7,680,390	10,739,691
835,038	1,616,781	1,313,041	1,360,626	1,807,321	1,764,554
3,062,409	2,385,224	8,333,068	1,788,616	2,370,298	1,565,268
12,000,000	6,000,000	9,000,000	4,000,000	0	0
2,057,072	1,797,679	1,957,694	1,563,040	1,444,912	1,303,634
0	306,096	225,354	0	0	88,437
<u>121,431,902</u>	<u>123,495,780</u>	<u>139,743,166</u>	<u>115,278,358</u>	<u>103,849,233</u>	<u>108,349,279</u>
<u>(11,548,618)</u>	<u>(15,298,943)</u>	<u>(31,874,939)</u>	<u>(6,349,891)</u>	<u>367,666</u>	<u>1,379,008</u>
35,893	47,150	889,126	0	346,707	51,923
0	0	210,490	0	59,865	0
318,034	499,716	0	0	0	0
0	0	0	0	0	0
0	1,058,603	0	0	0	0
0	10,955,000	8,610,000	0	0	2,355,000
0	(144,605)	0	0	0	(24,160)
55,966	0	134,994	0	0	0
0	0	(2,540,000)	0	0	0
12,230,000	12,280,000	12,235,000	9,393,000	4,000,000	0
0	31,262	0	42,650	0	35,915
8,753,449	12,790,790	5,964,266	8,049,721	4,868,555	5,430,338
<u>(8,625,049)</u>	<u>(9,678,388)</u>	<u>(5,514,805)</u>	<u>(7,721,158)</u>	<u>(6,165,933)</u>	<u>(5,179,885)</u>
<u>12,768,293</u>	<u>27,839,528</u>	<u>19,989,071</u>	<u>9,764,213</u>	<u>3,109,194</u>	<u>2,669,131</u>
<u>\$1,219,675</u>	<u>\$12,540,585</u>	<u>(\$11,885,868)</u>	<u>\$3,414,322</u>	<u>\$3,476,860</u>	<u>\$4,048,139</u>
14.84%	9.55%	15.50%	7.25%	4.13%	3.03%

**Richland County, Ohio**  
*Assessed Valuation and Estimated Actual Values of Taxable Property*  
*Last Ten Years*

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2013	\$1,495,518,760	\$337,649,080	\$4,272,910,743	\$105,491,480	\$119,876,682
2012	1,503,994,190	345,166,080	4,297,126,257	99,640,710	113,228,080
2011	1,520,841,400	357,749,770	4,345,261,143	94,711,670	107,626,898
2010	1,603,070,030	368,565,720	4,580,200,086	91,110,290	103,534,420
2009	1,609,666,090	378,641,560	4,599,045,971	84,575,350	96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$1,938,659,320	\$4,392,787,425	44.1%	\$9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750
0	0	2,062,746,040	4,683,734,506	44.0	8.73361
0	0	2,072,883,000	4,695,154,323	41.1	9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121

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

	2013	2012	2011	2010
<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	1.80595	1.79203	1.77209	1.68279
Commercial/Industrial and Public Utility Real	3.34951	3.28089	3.17114	3.02851
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.51599	0.51201	0.50631	0.14424
Commercial/Industrial and Public Utility Real	0.95713	0.93752	0.90616	0.25962
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.30000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.60888	1.59648	1.57872	1.49916
Commercial/Industrial and Public Utility Real	2.50000	2.50000	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.70651	0.70106	0.69326	0.65833
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	3.86556	0.38358	0.37931	0.36020
Commercial/Industrial and Public Utility Real	0.40000	0.40000	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	1.00000	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	1.00000	1.00000	1.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.00000
2033 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.40000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.40000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.40000	0.00000	0.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$10.90287	\$6.98515	\$6.92968	\$5.34471
Commercial/Industrial and Public Utility Real	10.60664	10.11841	9.97730	8.18813
General Business and Public Utility Personal	10.80000	10.40000	10.40000	8.70000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$12.90287	\$8.98515	\$8.92968	\$7.34471
Commercial/Industrial and Public Utility Real	12.60664	12.11841	11.97730	10.18813
General Business and Public Utility Personal	12.80000	12.40000	12.40000	10.70000
<b>Total Weighted Average Tax Rate</b>	\$9.71668	\$9.71470	\$9.62750	\$8.73361



2009	2008	2007	2006	2005	2004
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.67202	1.66097	1.66863	1.66639	1.66103	1.86796
2.94555	2.88555	2.82862	2.81469	2.77808	2.89985
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.47772	0.47456	0.47675	0.47611	0.47458	0.53370
0.84169	0.82455	0.80828	0.80430	0.79384	0.82863
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.48957	1.47972	1.48655	1.48455	1.47978	1.66413
2.50000	2.45848	2.40997	2.39810	2.36691	2.47066
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.65411	0.64979	0.65279	0.65191	0.64981	0.73077
1.00000	0.98339	0.96399	0.95924	0.94677	0.98826
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35789	0.35553	0.35717	0.35668	0.35554	0.39983
0.40000	0.39803	0.39017	0.38825	0.38320	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.00000	0.99541	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$5.65131	\$5.61597	\$4.64188	\$4.63563	\$4.62075	\$5.19640
8.68724	8.55000	7.40104	7.36459	7.26880	7.58741
9.40000	9.40000	8.40000	8.40000	8.40000	8.40000
\$7.65131	\$7.61597	\$6.64188	\$6.63563	\$6.62075	\$7.19640
10.68724	10.55000	9.40104	9.36459	9.26880	9.58741
11.40000	11.40000	10.40000	10.40000	10.40000	10.40000
\$9.08844	\$9.21784	\$8.20949	\$8.38656	\$8.53640	\$9.02121

(continued)

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

	2013	2012	2011	2010
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$3.50000	\$3.50000	\$3.50000	\$3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Galion				
Residential/Agricultural Real	1.70000	3.30000	3.30000	3.30000
Commercial/Industrial and Public Utility Real	1.70000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	1.70000	3.30000	3.30000	3.30000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.87197	5.85083	5.81244	5.61656
Commercial/Industrial and Public Utility Real	6.00000	6.00000	6.00000	6.00000
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	11.26146	11.24310	10.13553	9.84693
Commercial/Industrial and Public Utility Real	13.10000	13.10000	12.63188	11.99766
General Business and Public Utility Personal	13.10000	13.10000	13.10000	13.10000
Butler				
Residential/Agricultural Real	4.80000	4.80000	4.80000	4.80000
Commercial/Industrial and Public Utility Real	4.80000	4.80000	4.80000	4.80000
General Business and Public Utility Personal	4.80000	4.80000	4.80000	4.80000
Lexington				
Residential/Agricultural Real	8.18724	8.17959	8.16592	8.03436
Commercial/Industrial and Public Utility Real	8.20000	8.20000	8.15904	8.08278
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2009	2008	2007	2006	2005	2004
\$3.20000	\$3.20000	\$4.45000	\$4.70000	\$4.70000	\$6.50000
3.20000	3.20000	4.45000	4.70000	4.70000	6.50000
3.20000	3.20000	4.45000	4.70000	4.70000	6.50000
1.83000	1.70000	1.70000	1.70000	1.70000	1.70000
1.83000	1.70000	1.70000	1.70000	1.70000	1.70000
1.83000	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
5.60419	5.59284	5.58911	5.24900	5.24245	5.18454
5.84728	5.83726	5.80692	5.53055	5.76166	5.69597
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
6.84485	6.83527	6.82864	6.83041	6.81318	7.08250
9.04503	9.04503	9.01040	9.01040	8.93923	9.68619
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
4.80000	2.80000	2.80000	2.80000	2.80000	2.80000
4.80000	2.80000	2.80000	2.80000	2.80000	2.80000
4.80000	2.80000	2.80000	2.80000	2.80000	2.80000
8.02236	8.00931	8.00996	7.55985	5.55178	5.79927
8.07050	8.03808	8.03522	7.86600	5.83641	6.03700
8.20000	8.20000	8.20000	8.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2013	2012	2011	2010
<b>Plymouth</b>				
Residential/Agricultural Real	\$13.22147	\$13.11529	\$12.47609	\$12.09221
Commercial/Industrial and Public Utility Real	19.50000	19.07112	17.55163	17.63402
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	5.60512	5.58136	5.52700	5.52315
Commercial/Industrial and Public Utility Real	6.82593	6.82593	5.82593	6.77382
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Bloominggrove</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	3.55484
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.64095
General Business and Public Utility Personal	3.00000	3.00000	3.00000	5.00000
<b>Cass</b>				
Residential/Agricultural Real	3.73422	3.73279	3.72075	4.04563
Commercial/Industrial and Public Utility Real	4.77166	4.77166	4.77166	4.65106
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Franklin</b>				
Residential/Agricultural Real	5.18417	5.17638	6.56715	6.70614
Commercial/Industrial and Public Utility Real	5.30000	5.30000	7.80000	7.13922
General Business and Public Utility Personal	5.30000	5.30000	7.80000	7.80000
<b>Jackson</b>				
Residential/Agricultural Real	3.77350	3.76903	3.76070	3.75995
Commercial/Industrial and Public Utility Real	3.69398	3.69398	3.68707	3.64953
General Business and Public Utility Personal	5.10000	5.10000	5.10000	5.10000
<b>Jefferson</b>				
Residential/Agricultural Real	9.75288	9.73440	9.71699	9.62557
Commercial/Industrial and Public Utility Real	10.46069	10.46069	10.46069	10.20794
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	12.86470	12.80278	10.74620	10.28454
Commercial/Industrial and Public Utility Real	13.50000	13.50000	11.50000	11.37020
General Business and Public Utility Personal	13.50000	13.50000	11.50000	11.50000
<b>Mansfield</b>				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2009	2008	2007	2006	2005	2004
\$12.07619	\$12.14566	\$12.16708	\$12.15785	\$12.37115	\$13.45199
17.63402	17.58767	17.65709	17.65996	18.25985	18.76813
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52314	5.50755	5.52299	5.52622	5.52677	6.23737
6.77382	6.77382	6.77812	6.80931	6.80931	7.69925
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
3.88518	3.88603	3.94933	3.94546	3.91901	4.15285
3.64095	3.64095	3.64819	3.64819	3.64819	3.76211
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.51141	4.04955	3.73180	4.18535	4.17900	4.69107
4.66141	4.66141	4.66487	4.66802	4.66802	4.85547
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.70471	6.69566	6.46150	6.45955	6.45537	6.97148
7.31922	7.31922	7.32137	6.78451	6.78451	7.25678
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.75600	4.29637	4.32744	3.72776	3.72734	3.82148
3.64695	4.20868	4.20970	3.60970	3.57667	3.67781
5.10000	5.70000	5.70000	5.10000	5.10000	5.10000
9.61622	9.60956	9.62297	9.33940	9.41813	9.72959
10.22760	10.25354	10.17139	9.98099	10.07602	10.64546
11.70000	11.70000	11.70000	11.70000	11.79000	11.79000
10.25570	10.23103	10.21710	10.20945	6.18972	7.07818
11.33744	11.32534	11.30077	11.29788	7.27322	7.44414
11.50000	11.50000	11.50000	11.50000	7.50000	7.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2013	2012	2011	2010
<b>Mifflin</b>				
Residential/Agricultural Real	\$13.27191	\$13.18122	\$13.11045	\$12.60516
Commercial/Industrial and Public Utility Real	13.90000	13.90000	13.90000	13.90000
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
<b>Monroe</b>				
Residential/Agricultural Real	6.98413	6.97240	6.94385	6.92195
Commercial/Industrial and Public Utility Real	7.58944	7.48385	7.47521	7.67085
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	6.09599	6.09256	6.07986	6.09188
Commercial/Industrial and Public Utility Real	7.26978	7.26978	7.26978	7.18839
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Plymouth</b>				
Residential/Agricultural Real	4.15800	4.15671	4.14434	4.28978
Commercial/Industrial and Public Utility Real	4.60416	4.60416	4.60416	4.55478
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	5.21729	5.30522	5.18778	5.25113
Commercial/Industrial and Public Utility Real	5.29956	5.30000	5.29347	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
<b>Sharon</b>				
Residential/Agricultural Real	3.99137	3.98747	3.97597	2.20000
Commercial/Industrial and Public Utility Real	4.20000	4.20000	4.20000	2.20000
General Business and Public Utility Personal	4.20000	4.20000	4.20000	2.20000
<b>Springfield</b>				
Residential/Agricultural Real	7.08780	7.07373	6.73123	6.51118
Commercial/Industrial and Public Utility Real	7.30000	7.30000	7.30000	7.30000
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
<b>Troy</b>				
Residential/Agricultural Real	4.74944	4.74121	4.72928	4.63470
Commercial/Industrial and Public Utility Real	5.40563	5.40303	5.40112	5.34913
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
<b>Washington</b>				
Residential/Agricultural Real	5.50000	5.50000	5.50000	5.50000
Commercial/Industrial and Public Utility Real	5.50000	5.50000	5.50000	5.49967
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2009	2008	2007	2006	2005	2004
\$12.54260	\$12.49301	\$12.52617	\$12.51227	\$12.46386	\$9.33986
13.90000	13.89452	13.89452	13.87707	13.61471	11.30118
13.90000	13.90000	13.90000	13.90000	13.90000	11.40000
6.91641	6.90823	6.97332	6.97441	6.98978	7.38559
7.67085	7.67085	7.70428	7.70594	7.65997	9.08346
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.07894	6.08085	6.17140	6.18111	6.89581	7.21624
7.18839	7.18839	7.18839	7.18839	8.30211	8.16931
7.50000	7.50000	7.50000	7.50000	9.00000	9.00000
4.28926	4.28471	4.36915	4.37105	4.36967	4.61108
4.55478	4.55478	4.53427	4.53427	4.53427	4.37542
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
5.24301	5.23386	5.28674	5.29001	4.02484	3.80677
5.29418	5.29418	5.29418	5.30000	4.60000	4.51479
5.30000	5.30000	5.30000	5.30000	4.60000	4.60000
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
6.49264	5.86477	5.86801	5.87331	5.86977	6.22076
7.29994	7.26500	7.12864	7.12039	7.02331	7.14790
7.30000	7.30000	7.30000	7.30000	7.30000	7.30000
4.62479	4.61998	4.62486	4.62566	4.62169	4.72942
5.34055	5.31954	5.31863	5.32408	5.31014	5.39984
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
4.15125	4.14837	4.15288	4.15689	4.15257	4.32648
4.67057	4.67058	4.67015	4.68176	4.71939	4.97466
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

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

	2013	2012	2011	2010
<b>Weller</b>				
Residential/Agricultural Real	\$5.29807	\$5.29357	\$5.28300	\$5.32058
Commercial/Industrial and Public Utility Real	6.00000	6.00000	5.92276	5.99750
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	8.51168	8.49840	8.48324	8.46156
Commercial/Industrial and Public Utility Real	9.52783	9.52783	9.51351	9.19933
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	2.47677	2.27487	2.46314	1.77487
Commercial/Industrial and Public Utility Real	4.50061	4.43241	4.43241	3.32079
General Business and Public Utility Personal	5.00000	5.00000	5.00000	4.00000
<b>Health Levy</b>				
Residential/Agricultural Real	1.38256	1.37884	1.37361	1.35047
Commercial/Industrial and Public Utility Real	1.40000	1.40000	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
<b>Ashland Public Library</b>				
Residential/Agricultural Real	1.00000	1.00000	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.99381
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Mansfield/Richland County Public Library</b>				
Residential/Agricultural Real	3.84414	1.92861	1.90698	1.80364
Commercial/Industrial and Public Utility Real	3.90000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	3.90000	2.00000	2.00000	2.00000
<b>Joint Vocational Schools</b>				
<b>Ashland County West Holmes</b>				
Residential/Agricultural Real	2.34604	2.40709	2.39950	2.31605
Commercial/Industrial and Public Utility Real	2.90979	2.88732	2.87750	2.76416
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
<b>EHOVE</b>				
Residential/Agricultural Real	2.70312	2.70419	2.63525	2.00384
Commercial/Industrial and Public Utility Real	2.57658	2.52801	2.49387	2.03074
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Knox County Career Center</b>				
Residential/Agricultural Real	2.39137	2.38962	2.38807	2.34852
Commercial/Industrial and Public Utility Real	4.25476	4.23422	4.22301	4.15526
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000



2009	2008	2007	2006	2005	2004
\$5.31529	\$5.30720	\$5.34850	\$5.35169	\$5.34879	\$5.74477
5.99750	5.99750	6.00000	5.95394	5.87081	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
8.46577	8.18757	8.16782	8.17229	8.16314	8.87021
9.19865	8.71736	8.72190	9.19633	9.11529	9.48531
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.77436	1.77336	1.85137	1.85774	1.85428	2.34739
3.32453	3.32453	3.36276	3.37513	3.41812	3.59720
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
1.34754	1.33999	1.34676	1.34618	0.87188	0.97978
1.40000	1.39801	1.38779	1.38547	1.19535	1.25691
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.98204	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1.79158	1.77904	1.78542	1.78292	1.77671	1.99908
2.00000	1.99160	1.94969	1.94014	1.89990	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.32804	2.33047	2.42685	2.47890	2.48521	2.35485
2.74588	2.76950	2.85481	2.80641	2.78163	2.75220
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00000	2.00000	2.00274	2.00000	2.00000	2.00410
2.01041	2.00567	2.01422	2.00000	2.09151	2.08806
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.35094	2.34060	2.56408	2.56756	2.57218	2.81277
4.13095	4.09797	4.26075	4.25439	4.27285	4.34635
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

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

	2013	2012	2011	2010
<b>Pioneer Career and Technology Center</b>				
Residential/Agricultural Real	\$2.07710	\$2.07625	\$2.03188	\$2.00472
Commercial/Industrial and Public Utility Real	2.59396	2.54530	2.39945	2.30734
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
<b>Schools</b>				
<b>Ashland City</b>				
Residential/Agricultural Real	38.75345	37.82274	34.09001	31.79426
Commercial/Industrial and Public Utility Real	45.51526	44.24809	40.48811	38.52549
General Business and Public Utility Personal	66.85000	65.95000	62.25000	62.25000
<b>Buckeye Central Local</b>				
Residential/Agricultural Real	25.94065	26.44076	28.05751	28.07630
Commercial/Industrial and Public Utility Real	29.28814	29.78814	30.17854	30.33725
General Business and Public Utility Personal	51.00000	51.50000	53.10000	53.10000
<b>Clear Fork Local</b>				
Residential/Agricultural Real	25.77269	25.70730	25.65091	25.89716
Commercial/Industrial and Public Utility Real	31.02082	31.02082	30.57301	28.46090
General Business and Public Utility Personal	49.05000	49.05000	49.05000	48.75000
<b>Crestline Exempted Village</b>				
Residential/Agricultural Real	43.44592	45.05200	40.48848	40.25118
Commercial/Industrial and Public Utility Real	59.52132	60.71982	55.46845	55.34481
General Business and Public Utility Personal	73.90000	75.65000	72.80000	72.77000
<b>Crestview Local</b>				
Residential/Agricultural Real	25.74206	25.71200	25.67695	25.85400
Commercial/Industrial and Public Utility Real	28.33648	28.06115	27.35390	26.97214
General Business and Public Utility Personal	48.40000	48.40000	48.40000	48.40000
<b>Galion City</b>				
Residential/Agricultural Real	37.20330	37.10935	33.78927	33.79935
Commercial/Industrial and Public Utility Real	48.62385	47.79646	42.49344	42.33974
General Business and Public Utility Personal	60.28000	60.28000	59.33000	59.33000
<b>Lexington Local</b>				
Residential/Agricultural Real	39.28086	39.18827	38.84507	29.52299
Commercial/Industrial and Public Utility Real	40.34091	40.26265	39.45004	31.18639
General Business and Public Utility Personal	47.50000	47.50000	47.30000	39.10000
<b>Loudonville-Perrysville Exempted Village</b>				
Residential/Agricultural Real	30.42296	31.29028	31.26865	30.34726
Commercial/Industrial and Public Utility Real	31.52982	32.11921	31.98814	31.04201
General Business and Public Utility Personal	39.21000	40.42000	40.46000	40.23000

2009	2008	2007	2006	2005	2004
\$1.99999	\$2.00000	\$2.01961	\$2.02218	\$2.08514	\$2.23276
2.25795	3.09528	3.05111	3.04122	3.14768	3.25362
3.70000	4.70000	4.70000	4.70000	4.70000	4.70000
31.75369	31.74829	33.10984	33.12339	34.73572	34.73572
38.11665	38.74066	40.16363	39.54836	41.19254	41.19254
62.25000	62.25000	62.25000	62.25000	62.25000	62.25000
28.07653	28.08169	26.31694	20.00003	20.00003	20.12835
30.26318	30.22490	28.50972	22.19823	24.07470	24.86698
53.10000	53.10000	51.30000	45.00000	45.00000	45.00000
24.77810	24.55518	24.18618	24.00439	23.98798	25.74598
28.23213	28.05168	27.61127	27.56908	27.35521	30.97996
48.50000	48.25000	47.85000	47.65000	47.65000	49.25000
39.99209	30.42735	29.80687	31.04156	32.15838	32.19150
53.12646	44.20768	41.60495	42.68813	47.03816	46.30900
72.55000	63.81000	63.17000	64.42000	64.82000	64.80000
26.51975	26.78681	26.95495	26.95911	24.40114	24.95488
27.54266	27.84266	27.70311	26.98966	24.44816	25.33275
49.10000	49.40000	49.40000	49.40000	46.90000	47.40000
33.71757	29.62526	29.64272	28.90498	33.25404	35.32132
41.94875	39.80184	39.75524	38.67128	45.71597	49.70229
59.33000	57.23000	57.23000	56.53000	59.57000	68.47000
29.41123	29.35142	29.48793	29.40702	29.45449	30.70048
30.71639	30.62611	30.72543	30.53966	29.87291	32.29726
39.10000	39.10000	39.20000	39.10000	39.20000	40.30000
30.47077	30.55111	30.98053	30.69683	31.05734	31.69435
31.16582	31.08064	32.28188	31.02395	31.28295	32.37848
40.35000	40.43000	40.83000	40.54000	40.90000	41.50000

(continued)

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

	2013	2012	2011	2010
<b>Lucas Local</b>				
Residential/Agricultural Real	\$37.61649	\$37.55698	\$37.43283	\$37.25758
Commercial/Industrial and Public Utility Real	38.18127	37.60037	37.55288	37.59805
General Business and Public Utility Personal	49.20000	49.20000	49.20000	49.20000
<b>Madison Local</b>				
Residential/Agricultural Real	35.34366	34.97349	30.21836	28.18798
Commercial/Industrial and Public Utility Real	54.52257	53.61323	48.10279	46.59281
General Business and Public Utility Personal	65.50000	65.40000	60.90000	60.90000
<b>Mansfield City</b>				
Residential/Agricultural Real	46.76620	35.91788	46.78488	43.59247
Commercial/Industrial and Public Utility Real	58.92282	47.77192	58.49240	56.76699
General Business and Public Utility Personal	70.45000	59.95000	71.35000	69.95000
<b>Northmor Local</b>				
Residential/Agricultural Real	26.80447	26.77886	26.77502	25.08972
Commercial/Industrial and Public Utility Real	27.62445	27.64092	27.63166	26.95245
General Business and Public Utility Personal	34.24000	34.24000	34.24000	32.24000
<b>Ontario Local</b>				
Residential/Agricultural Real	38.46311	38.36432	37.90731	35.81087
Commercial/Industrial and Public Utility Real	43.64640	43.43238	42.20588	40.49373
General Business and Public Utility Personal	51.10000	51.10000	50.80000	50.10000
<b>Plymouth Local</b>				
Residential/Agricultural Real	27.30556	27.25701	26.95063	26.98723
Commercial/Industrial and Public Utility Real	30.06051	29.64774	28.46383	28.51015
General Business and Public Utility Personal	32.80000	32.80000	32.80000	32.80000
<b>Shelby City</b>				
Residential/Agricultural Real	32.15916	31.96342	31.78150	30.54287
Commercial/Industrial and Public Utility Real	43.93873	43.69753	43.52458	40.04374
General Business and Public Utility Personal	55.80000	55.70000	55.70000	54.90000
<b>South Central Local</b>				
Residential/Agricultural Real	22.27707	22.27739	22.34811	22.35805
Commercial/Industrial and Public Utility Real	23.24446	23.22578	22.44349	22.44349
General Business and Public Utility Personal	36.90000	36.90000	36.95000	36.95000

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

2009	2008	2007	2006	2005	2004
\$37.33217	\$37.30001	\$37.90001	\$28.10001	\$28.30001	\$29.50001
37.69805	37.69805	38.31057	28.38011	28.30001	30.15582
49.30000	49.30000	49.90000	40.10000	40.30000	41.50000
27.54552	27.38111	27.37656	27.21903	27.12428	30.72693
45.22350	44.70681	44.55048	44.88309	43.97632	45.05151
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
42.06970	41.75796	42.24661	33.47181	33.55199	41.37092
54.85070	54.35765	54.12802	44.96299	44.74051	50.91511
68.65000	68.65000	69.25000	60.55000	60.75000	66.05000
26.85282	26.80388	19.70000	19.70002	19.70000	19.70898
26.87975	26.83878	19.70000	19.70003	19.70001	19.70001
34.24000	34.24000	27.10000	27.10000	27.10000	27.10000
35.49148	34.50243	34.30358	33.91916	28.60420	29.69917
40.07256	38.21688	37.24490	36.81133	31.11646	32.62512
49.40000	49.00000	48.80000	48.40000	43.10000	44.10000
26.97521	27.17830	27.18962	27.29056	27.29336	29.86983
28.51947	28.67892	28.75228	28.87330	29.21439	32.81715
32.80000	33.00000	33.00000	33.10000	33.10000	35.60000
25.47355	25.41076	25.36183	24.94584	25.01922	26.63308
33.12321	33.49318	32.72616	32.18510	33.78154	33.15181
49.90000	49.90000	49.80000	49.40000	49.50000	49.60000
22.35008	23.01131	23.01131	22.98669	23.20993	23.25831
22.47037	23.21289	23.23776	22.97473	23.84190	23.76121
36.95000	37.55000	37.55000	37.55000	37.75000	37.75000

**Richland County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Nine Years (1)*

Year	Current Tax Levy (3)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (5)#	Total Tax Collections
2013	\$18,977,164	\$16,956,593	89.35 %	\$1,042,001	\$17,998,594
2012	18,887,113	16,139,481	85.45	779,393	16,918,874
2011	17,963,148	14,596,036	81.26	793,275	15,389,311
2010	18,903,538	15,081,082	79.78	903,473	15,984,555
2009	19,458,003	15,381,516	79.05	758,877	16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869
2007	17,426,250	15,622,517	89.65	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233
2005	15,808,204	15,020,110	95.01	682,807	15,702,917

- (1) Information prior to 2005 is not available.
- (2) 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.
- (3) Does not include adders and remitters done during the year.
- (4) Current delinquent
- (5) 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 levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. We are looking at options to improve the presentation.

\* - Includes Homestead and Rollback  
# - Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)(4)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
94.84 %	\$869,040	4.58 %
89.58	926,323	4.90
85.67	870,093	4.84
84.56	934,240	4.94
82.95	940,674	4.83
93.69	803,696	4.59
93.74	817,281	4.69
97.58	822,720	4.97
99.33	695,253	4.40

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2013	\$0	\$0	0.00 %	\$0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013
2010	203,748	198,065	97.21	11,483
2009	437,512	433,885	99.17	755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735

(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 levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. We are looking at options to improve the presentation.

Source: Richland County Auditor



Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
248	0.00	103,648	0.00
5,013	6.91	102,981	141.85
209,548	102.85	612,681	300.71
1,189,155	271.80	670,704	153.30
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15

**Richland County, Ohio**  
*Principal Real Property Taxpayers*  
 2013 and 2006 (1)

2013		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,399,550	0.35%
Wal-Mart Incorporated	6,173,630	0.34
Kurt Stimens Properties	5,823,880	0.32
The Gorman Rupp Co.	4,075,940	0.22
Newman Technology Inc	3,941,560	0.22
Gumberg Associates	3,841,020	0.21
Dofasco Shelby Inc	3,780,000	0.21
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Cartario Company LTD	2,278,830	0.12
<b>Total</b>	<b>\$42,271,820</b>	<b>2.31%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,833,167,840</b>	
2006		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$12,502,300	0.64%
Centro Richland LLC	7,529,770	0.38
Wal-Mart Incorporated	6,067,650	0.31
Gumberg Associates	4,410,360	0.23
Newman Technology Inc	4,408,410	0.23
Muller Hauss Van Aken Farms	4,006,120	0.20
Dofasco Shelby Inc	3,859,630	0.20
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Incorporated	2,561,840	0.13
<b>Total</b>	<b>\$51,270,100</b>	<b>2.62%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,956,782,360</b>	

(1) Latest information available

Source: Richland County Auditor

**Richland County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2013 and 2006 (1)

Taxpayer	2013	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$37,322,430	35.38%
Ohio Edison	36,005,460	34.13
Ohio Power	12,282,920	11.64
American Transmission Systems	7,252,860	6.88
Columbia Gas of Ohio	3,747,670	3.55
Aqua Ohio Water Company	2,817,680	2.67
Firelands Electric	1,275,280	1.21
Licking Rural Electric	936,760	0.89
Consolidated Electric Cooperation	665,860	0.63
East Ohio Gas Company	451,250	0.43
<b>Total</b>	<b>\$102,758,170</b>	<b>97.41%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$105,491,480</b>	
	2006	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$31,684,000	32.95%
Ohio Edison	23,804,740	24.76
United Telephone	17,853,250	18.57
Ohio Power	8,556,420	8.90
American Transmission Systems	7,209,830	7.50
Ohio-American Water Company	1,666,350	1.73
Pennsylvania Lines	1,398,610	1.45
New Par	690,070	0.72
New York Central Lines	876,180	0.91
Licking Rural Electric	782,700	0.81
<b>Total</b>	<b>\$94,522,150</b>	<b>98.30%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$96,158,960</b>	

(1) Latest information Available

Source: Richland County Auditor

**Richland County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2013*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$27,798,240	100.00%	\$27,798,240
Special Assessment Bonds	1,870,000	100.00	1,870,000
Notes Payable	2,079,000	100.00	2,079,000
OPWC Loans	766,881	100.00	766,881
Capital Leases	1,659,776	100.00	1,659,776
OWDA Loan	216,498	100.00	216,498
<i>Total Direct - Richland County</i>	<u>34,390,395</u>	<u>100.00</u>	<u>34,390,395</u>
<b>Overlapping (2)</b>			
Townships Wholly Within County	1,253,936	100.00	1,253,936
Cities Wholly Within the County	12,935,295	100.00	12,935,295
Villages Wholly Within the County	1,452,661	100.00	1,452,661
Schools Wholly Within the County	95,552,853	100.00	95,552,853
City of Crestline	259,847	0.62	1,611
City of Galion	2,038,489	0.07	1,427
Ashland City School District	30,816,229	0.07	22,804
Buckeye Central Local School District	7,973,724	0.19	15,150
Clearfork Local School District	6,027,069	93.13	5,613,009
Crestline Exempted Village School District	9,913,151	0.62	61,462
Crestview Local School District	2,180,000	74.30	1,619,740
Galion City School District	17,747,694	2.99	530,656
Lucas Local School District	481,000	95.80	460,798
Loudonville-Perrysville Exempted Village School District	935,060	3.86	36,093
Northmor Local School district	13,897,417	3.78	525,322
Plymouth-Shiloh Local School District	345,000	79.80	275,310
South Central Local School District	765,000	2.72	20,806
<i>Total Overlapping</i>	<u>204,574,425</u>		<u>120,378,935</u>
<i>Totals</i>	<u>\$238,964,820</u>		<u>\$154,769,330</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2013.

Source: Richland County Auditor

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

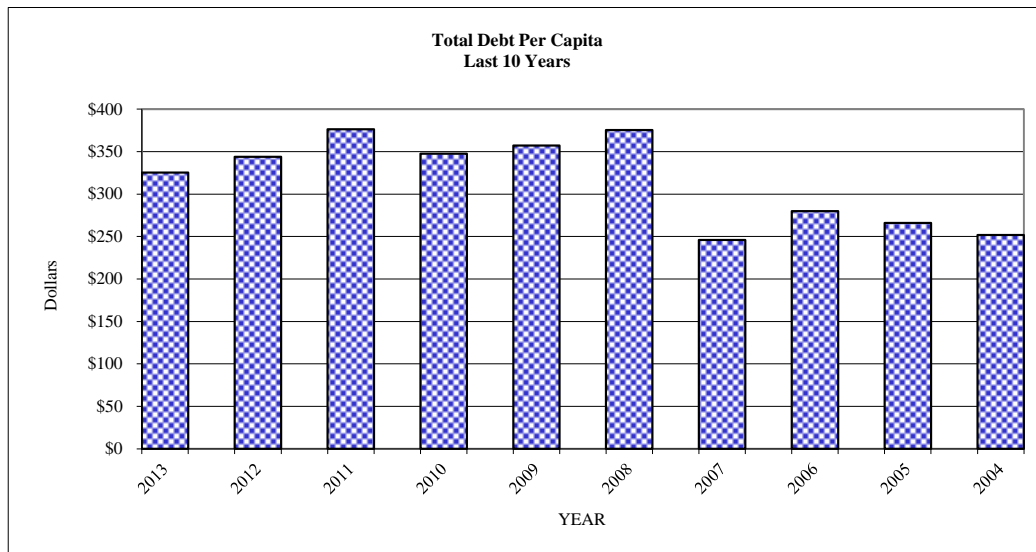
Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2013	\$27,798,240	\$1,870,000	\$210,000	\$766,881	\$1,659,776	\$216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454
2010	19,720,459	3,960,000	12,178,548	721,504	2,225,211	299,547
2009	21,233,216	4,570,000	12,232,319	685,016	1,830,072	0
2008	22,822,276	5,480,000	12,283,649	399,772	1,830,072	0
2007	13,307,064	6,388,500	6,013,180	0	1,895,352	0
2006	7,902,702	7,225,000	18,553,009	0	1,704,930	0
2005	8,834,636	8,030,000	14,714,845	0	1,723,545	0
2004	10,406,571	8,795,000	10,675,000	0	1,663,977	0

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

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

Source: Richland County Auditor

Governmental Activities	Business-Type Activities					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$2,894,735	\$527,958	\$3,658,000	\$39,602,088	1.47 %	\$325
211,719	2,977,164	388,450	3,680,000	42,166,621	1.56	344
423,440	3,269,116	390,649	0	46,804,988	1.75	376
635,161	3,123,195	400,483	0	43,264,108	1.61	348
846,882	3,193,381	275,166	0	44,866,052	1.64	357
1,058,603	3,260,912	285,166	0	47,420,450	1.77	375
0	3,330,944	295,000	0	31,230,040	1.26	246
0	665,847	0	0	36,051,488	1.51	280
0	699,450	0	0	34,002,476	1.43	266
0	733,050	0	0	32,273,598	1.35	252



**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
2013	121,773	\$4,392,787,425	\$30,692,975	0.70%	\$252.05
2012	122,673	4,410,354,337	29,088,012	0.66	237.12
2011	124,475	4,452,888,041	31,396,507	0.63	252.23
2010	124,475	4,683,734,506	22,843,654	0.42	183.52
2009	125,722	4,695,154,323	24,426,597	0.45	194.29
2008	126,369	5,417,597,406	26,083,188	0.42	206.40
2007	127,101	5,592,288,757	16,638,008	0.24	130.90
2006	128,852	5,895,403,188	8,568,549	0.15	66.50
2005	127,949	5,786,520,942	9,534,086	0.16	74.51
2004	128,190	5,217,383,043	11,139,621	0.21	86.90

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



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

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2013	\$2,305,457	\$1,439,062	\$866,395	\$16,728	\$0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42
2010	2,710,824	1,842,181	868,643	9,834	0	88.33
2009	2,631,974	1,852,351	779,623	10,000	0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) The debt service for the first loan began in 2008.  
(2) Direct operating expenses do not include depreciation expense.  
(3) Revenue debt includes OPWC loans payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$1,938,659,320</u>	<u>\$1,938,659,320</u>	<u>\$1,948,800,980</u>	<u>\$1,948,800,980</u>
Debt Limitation	\$46,966,483	\$19,386,593	\$47,220,025	\$19,488,010
Total Outstanding Debt:				
General Obligation Bonds	27,819,461	27,819,461	26,128,873	26,128,873
Special Assessment Bonds	1,870,000	1,870,000	2,610,000	2,610,000
Business-Type General Obligation Bonds	2,887,465	2,887,465	2,968,856	2,968,856
Governmental OPWC Loans	766,881	766,881	859,381	859,381
Business-Type OPWC Loans	527,958	527,958	388,450	388,450
OWDA Loan	216,498	216,498	245,802	245,802
Computerization Loan	0	0	221,719	221,719
Governmental General Obligation Notes	2,079,000	2,079,000	4,636,000	4,636,000
Business-Type General Obligation Notes	<u>3,658,000</u>	<u>3,658,000</u>	<u>3,680,000</u>	<u>3,680,000</u>
Total	<u>39,825,263</u>	<u>39,825,263</u>	<u>41,739,081</u>	<u>41,739,081</u>
Exemptions:				
General Obligation Bonds	24,040,000	24,040,000	23,258,873	23,258,873
Special Assessment Bonds	1,870,000	1,870,000	2,610,000	2,610,000
Business-Type General Obligation Bonds	2,887,465	2,887,465	2,968,856	2,968,856
Governmental OPWC Loans	766,881	766,881	859,381	859,381
Business-Type OPWC Loans	527,958	527,958	388,450	388,450
OWDA Loan	216,498	216,498	245,802	245,802
Computerization Loan	0	0	221,719	221,719
Governmental General Obligation Notes	277,000	277,000	4,359,000	4,359,000
Business-Type General Obligation Notes	3,658,000	3,658,000	3,680,000	3,680,000
Amount Available in Debt Service Fund	<u>843,044</u>	<u>843,044</u>	<u>67,566</u>	<u>67,566</u>
Total	<u>35,086,846</u>	<u>35,086,846</u>	<u>38,659,647</u>	<u>38,659,647</u>
Net Debt	<u>4,738,417</u>	<u>4,738,417</u>	<u>3,079,434</u>	<u>3,079,434</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$42,228,066</u>	<u>\$14,648,176</u>	<u>\$44,140,591</u>	<u>\$16,408,576</u>
Legal Debt Margin as a Percentage of the Debt Limit	89.91%	75.56%	93.48%	84.20%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>40,966,483</u>		<u>41,220,025</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$46,966,483</u>		<u>\$47,220,025</u>

Source: Richland County Auditor

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$1,973,302,840</u>	<u>\$1,973,302,840</u>	<u>\$2,062,746,040</u>	<u>\$2,062,746,040</u>	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>
\$47,832,571	\$19,733,028	\$50,068,651	\$20,627,460	\$50,322,075	\$20,728,830
28,142,220	28,142,220	19,711,965	19,711,965	21,224,192	21,224,192
3,305,000	3,305,000	3,960,000	3,960,000	4,570,000	4,570,000
3,259,770	3,259,770	3,112,811	3,112,811	3,181,958	3,181,958
880,531	880,531	721,504	721,504	685,016	685,016
390,649	390,649	400,483	400,483	275,166	275,166
273,454	273,454	299,547	299,547	0	0
423,440	423,440	635,161	635,161	846,882	846,882
9,831,000	9,831,000	13,156,000	13,156,000	13,130,000	13,130,000
0	0	0	0	0	0
<u>46,506,064</u>	<u>46,506,064</u>	<u>41,997,471</u>	<u>41,997,471</u>	<u>43,913,214</u>	<u>43,913,214</u>
24,247,220	24,247,220	15,776,965	15,776,965	16,264,192	16,264,192
3,305,000	3,305,000	3,960,000	3,960,000	4,570,000	4,570,000
3,259,770	3,259,770	3,112,811	3,112,811	3,181,958	3,181,958
880,531	880,531	721,504	721,504	685,016	685,016
390,649	390,649	400,483	400,483	275,166	275,166
273,454	273,454	299,547	299,547	0	0
423,440	423,440	635,161	635,161	846,882	846,882
9,831,000	9,831,000	13,156,000	13,156,000	13,130,000	13,130,000
0	0	0	0	0	0
<u>4,601,487</u>	<u>4,601,487</u>	<u>5,157</u>	<u>5,157</u>	<u>127,226</u>	<u>127,226</u>
<u>47,212,551</u>	<u>47,212,551</u>	<u>38,067,628</u>	<u>38,067,628</u>	<u>39,080,440</u>	<u>39,080,440</u>
<u>(706,487)</u>	<u>(706,487)</u>	<u>3,929,843</u>	<u>3,929,843</u>	<u>4,832,774</u>	<u>4,832,774</u>
<u>\$48,539,058</u>	<u>\$20,439,515</u>	<u>\$46,138,808</u>	<u>\$16,697,617</u>	<u>\$45,489,301</u>	<u>\$15,896,056</u>
101.48%	103.58%	92.15%	80.95%	90.40%	76.69%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>41,832,571</u>		<u>44,068,651</u>		<u>44,322,075</u>
	<u>\$47,832,571</u>		<u>\$50,068,651</u>		<u>\$50,322,075</u>

(continued)

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

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>	<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>
Debt Limitation	\$52,550,983	\$21,620,393	\$52,755,371	\$21,702,148
Total Outstanding Debt:				
General Obligation Bonds	22,812,722	22,812,722	13,147,555	13,147,555
Special Assessment Bonds	5,480,000	5,480,000	6,375,000	6,375,000
Business-Type General Obligation Bonds	3,248,450	3,248,450	3,317,443	3,317,443
Governmental OPWC Loans	399,772	399,772	0	0
Business-Type OPWC Loans	285,166	285,166	295,000	295,000
OWDA Loan	0	0	0	0
Computerization Loan	1,058,603	1,058,603	0	0
General Obligation Notes	13,352,000	13,352,000	21,074,000	21,074,000
Special Assessment Notes	0	0	0	0
Total	<u>46,636,713</u>	<u>46,636,713</u>	<u>44,208,998</u>	<u>44,208,998</u>
Exemptions:				
General Obligation Bonds	16,762,918	16,762,918	5,056,678	5,056,678
Special Assessment Bonds	5,480,000	5,480,000	6,375,000	6,375,000
Business-Type General Obligation Bonds	3,248,450	3,248,450	3,317,443	3,317,443
Governmental OPWC Loans	399,772	399,772	0	0
Business-Type OPWC Loans	285,166	285,166	295,000	295,000
OWDA Loan	0	0	0	0
Computerization Loan	1,058,603	1,058,603	0	0
General Obligation Notes	13,352,000	13,352,000	21,074,000	21,074,000
Special Assessment Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>265,161</u>	<u>265,161</u>	<u>104,834</u>	<u>104,834</u>
Total	<u>40,852,070</u>	<u>40,852,070</u>	<u>36,222,955</u>	<u>36,222,955</u>
Net Debt	<u>5,784,643</u>	<u>5,784,643</u>	<u>7,986,043</u>	<u>7,986,043</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$46,766,340</u>	<u>\$15,835,750</u>	<u>\$44,769,328</u>	<u>\$13,716,105</u>
Legal Debt Margin as a Percentage of the Debt Limit	88.99%	73.24%	84.86%	63.20%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>46,550,983</u>		<u>46,755,371</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$52,550,983</u>		<u>\$52,755,371</u>

Source: Richland County Auditor

2006		2005		2004	
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>\$2,291,612,328</u>	<u>\$2,291,612,328</u>	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>	<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>
\$55,790,308	\$22,916,123	\$57,029,429	\$23,411,772	\$51,584,403	\$21,233,761
7,878,690	7,878,690	8,811,128	8,811,128	10,383,566	10,383,566
7,225,000	7,225,000	8,030,000	8,030,000	8,795,000	8,795,000
651,308	651,308	683,871	683,871	716,434	716,434
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,478,000	18,478,000	14,656,000	14,656,000	10,675,000	10,675,000
0	0	0	0	0	0
<u>34,232,998</u>	<u>34,232,998</u>	<u>32,180,999</u>	<u>32,180,999</u>	<u>30,570,000</u>	<u>30,570,000</u>
2,264,901	2,264,901	2,460,059	2,460,059	3,130,848	3,130,848
7,225,000	7,225,000	8,030,000	8,030,000	8,795,000	8,795,000
651,308	651,308	683,871	683,871	716,434	716,434
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,478,000	18,478,000	14,656,000	14,656,000	10,675,000	10,675,000
0	0	0	0	0	0
0	0	0	0	572,470	572,470
<u>29,270,517</u>	<u>29,270,517</u>	<u>26,513,801</u>	<u>26,513,801</u>	<u>24,606,186</u>	<u>24,606,186</u>
<u>4,962,481</u>	<u>4,962,481</u>	<u>5,667,198</u>	<u>5,667,198</u>	<u>5,963,814</u>	<u>5,963,814</u>
<u>\$50,827,827</u>	<u>\$17,953,642</u>	<u>\$51,362,231</u>	<u>\$17,744,574</u>	<u>\$45,620,589</u>	<u>\$15,269,947</u>
91.11%	78.35%	90.06%	75.79%	88.44%	71.91%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>49,790,308</u>		<u>51,029,429</u>		<u>45,584,403</u>
	<u>\$55,790,308</u>		<u>\$57,029,429</u>		<u>\$51,584,403</u>

**Richland County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2013	121,773	\$2,695,445,355	\$22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100
2010	124,475	2,689,531,325	21,607	250.5	53,400	7,100
2009	125,722	2,728,796,010	21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600

Source:

- (1) 2004 - 2013 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
8.4%	7.4%	7.4%	\$2,831,940	\$1,967,960	\$4,799,900
8.3	7.2	8.1	2,831,940	1,967,960	4,799,900
10.3	8.6	8.9	4,373,080	1,827,420	6,200,500
11.8	10.1	9.6	5,071,840	1,961,400	7,033,240
12.6	10.2	9.3	10,865,450	1,177,350	12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970

**Richland County, Ohio**  
*Principal Employers*  
 2013 and 2004

<b>2013</b>		
Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,400	4.62%
Richland County	1,055	2.03
Jay Industries	1,025	1.97
Newman Technology	885	1.70
StarTek Inc	825	1.59
CenturyLink, Inc	750	1.44
Mansfield City School District	700	1.34
Mansfield Correctional Institute	680	1.30
ArcelorMittal (Dofasco Shelby Inc)	575	1.11
Therm-O-Disc	575	1.11
<b>Total</b>	<b>9,470</b>	<b>18.21%</b>
<b>Total Employment within the County</b>	<b>52,000</b>	

<b>2004</b>		
Employer	Employees	Percentage of Total County Employment
MedCenral Health Systems	2,700	4.60%
General Motors	1,959	3.34
Richland County	1,101	1.88
Newman Technology	1,100	1.87
Jay Industries	943	1.61
Gorman-Rupp	809	1.38
Embarq	800	1.36
Thermo-O-Disc	721	1.23
Mansfield City School District	700	1.19
Dofasco Shelby Inc	666	1.13
<b>Total</b>	<b>11,499</b>	<b>19.59%</b>
<b>Total Employment within the County</b>	<b>58,700</b>	

Sources: 2004 - Mansfield Chamber of Commerce  
 2013 - Richland County and the Ohio Department of Economic Development



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

Function/Program	2013	2012	2011	2010
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	68	63	72	64
Commissioners Office	5	5	6	6
Treasurer's Office	6	6	5	5
Judicial System				
County Offices	86	73	73	82
Clerk of Courts	14	15	15	15
Probate Court	8	8	8	7
Public Safety				
County Offices	120	125	162	110
Sheriff (Road Patrol)	43	49	52	43
Public Works				
County Offices	6	6	6	6
Engineer	48	47	49	42
Auto Title	10	11	12	9
Health				
County Offices	10	10	10	18
Board of Developmental Disabilities	382	329	326	287
Human Services				
County Offices	66	77	75	49
Children's Services	107	128	138	108
Job and Family Services	67	78	85	76
Conservation and Recreation				
County Offices	2	2	2	2
<b><i>Business-Type Activity</i></b>				
Sewer	7	9	9	9
Totals	<u>1,055</u>	<u>1,041</u>	<u>1,105</u>	<u>938</u>

Source: Richland County Auditor

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

2009	2008	2007	2006	2005	2004
65	89	90	81	89	89
6	6	6	6	7	7
5	8	8	7	7	7
105	124	119	114	63	73
13	18	18	17	16	17
7	8	8	7	7	10
69	105	77	68	74	72
60	60	64	64	66	66
8	10	10	7	8	9
48	51	52	49	55	55
9	11	10	11	13	15
10	15	14	14	18	19
306	298	280	291	326	321
55	58	67	73	89	81
99	103	101	102	110	116
86	104	113	112	161	127
2	2	3	3	3	3
9	9	9	15	14	14
962	1,079	1,049	1,041	1,126	1,101

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

Function/Program	2013	2012	2011	2010
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	89,049	89,382	87,811	87,138
Voter Turnout in November	22,304	69,988	41,266	41,980
Percentage of Voter Turnout	25.05%	78.30%	46.99%	48.18%
Recorder				
Deeds Issued	8,041	7,228	6,158	5,846
Mortgages Issued	16,174	16,249	11,491	11,135
Judicial System				
Common Pleas Courts Cases				
Civil	2,066	1,670	1,842	1,864
Criminal	852	897	871	913
Domestic	1,366	1,356	1,339	1,600
Health				
Dog and Kennel				
Dogs Licensed	18,891	22,105	14,787	15,352
Kennels	899	2,650	516	319
<b><i>Business-Type Activity</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	3,652	3,625	3,619	3,594
Flat Rate	1,015	1,075	1,073	1,107

Source: Richland County Auditor

2009	2008	2007	2006	2005	2004
86,032	94,579	91,698	91,152	90,213	85,465
39,167	85,168	31,116	45,814	37,390	36,261
45.53%	90.05%	33.93%	50.26%	41.45%	42.43%
5,687	6,307	5,316	6,220	6,384	6,410
11,504	12,927	12,078	14,658	16,815	17,865
1,871	2,324	1,904	1,577	1,322	1,360
996	929	1,048	1,088	982	1,000
1,760	1,593	1,495	1,601	1,470	1,454
19,178	20,302	20,059	20,454	18,461	17,023
234	252	305	315	300	425
3,567	3,361	3,479	3,373	3,294	3,182
1,147	1,361	1,239	1,296	1,360	1,465

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

	2013	2012	2011	2010
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	19	18	17
Real Estate Assessment				
Vehicles	1	1	1	2
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	10	12	12	11
Juvenile Attention Center				
Vehicles	6	6	6	6
Public Safety				
County Offices				
Vehicles	5	5	5	4
Sheriff's Office				
Vehicles	53	52	50	49
Public Works				
County Engineer				
Vehicles	62	61	57	55
Codes and Permits				
Vehicles	4	4	4	4
Health				
Developmental Disabilities				
Vehicles	50	47	44	44
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	10	7	9	9
Children's Services				
Vehicles	25	26	21	21
Conservation and Recreation				
Vehicles	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Sewer				
Vehicles	7	8	8	8

Source: Richland County Auditor

2009	2008	2007	2006	2005	2004
18	19	22	23	18	17
2	2	2	2	2	2
1	1	1	2	1	1
11	13	6	10	8	7
6	5	11	11	9	9
6	5	3	7	4	2
59	62	66	66	57	40
56	56	52	52	49	47
4	4	4	3	2	2
42	41	44	44	42	39
2	5	5	6	5	5
10	12	13	13	14	14
21	21	20	20	21	2
1	1	1	1	1	1
8	8	10	10	9	8

## Richland County, Ohio

Miscellaneous Statistics

December 31, 2013

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<b><i>Date of Incorporation</i></b>	1813
<b><i>County Seat</i></b>	Mansfield, Ohio
<b><i>Number of Political Subdivision in the County</i></b>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

### ***Major Attractions***

Malabar Farm, Kingwood Center &  
Mid-Ohio Sports Car Course

### ***Higher Education***

Ohio State University - Mansfield Campus  
North Central State College  
Ashland University College of Nursing

### ***Hospitals***

MedCentral Mansfield and Shelby

### ***Communications***

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)  
The Daily Globe (daily); The Bellville Star (weekly);  
USA Today (daily); Columbus Dispatch (daily);  
The Akron-Beacon Journal (daily);  
Cleveland Plain Dealer (daily); Wall Street Journal (daily)



**Additional copies of this  
report may be obtained by  
contacting:**

**The Richland County Auditor's Office  
Attn: Andrew L McGinty  
50 Park Avenue East  
Mansfield, Ohio 44902  
(419) 774-5545**

**This report was assembled by the  
Richland County Auditor's Office**

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# Dave Yost • Auditor of State

## **RICHLAND COUNTY FINANCIAL CONDITION**

### **RICHLAND COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 9, 2014**