



OHIO AUDITOR OF STATE
KEITH FABER



RICHLAND COUNTY

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RICHLAND COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H-181A-20-0024	\$ -	\$ 38,500
TOTAL U.S. DEPARTMENT OF EDUCATION			-	38,500
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	11,226
COVID-19 National School Lunch Program	10.555	34-6002296	-	7,076
Total National School Lunch Program			-	18,302
School Breakfast Program				
COVID-19 School Breakfast Program	10.553	34-6002296	-	4,818
Total School Breakfast Program	10.553	34-6002296	-	4,211
Non-Cash Assistance				
National School Lunch Program	10.555	34-6002296	-	2,168
Total Child Nutrition Cluster			-	29,499
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP Cluster	10.561	34-6002296	-	596,522
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	626,021
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-19-1CM-1	-	55,700
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	55,700
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	96345	-	128,875
Highway Planning and Construction	20.205	98716	-	239,741
Highway Planning and Construction	20.205	99576	-	149,730
Highway Planning and Construction	20.205	99591	-	10,942
Highway Planning and Construction	20.205	106829	-	109,386
Total Highway Planning and Construction Cluster			-	638,674
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021-Richland Co. Sheriff's-00040	-	23,634
State and Community Highway Safety - Highway Safety Cluster	20.600	IDEP/STEP-2021-Richland Co. Sheriff's-00040	-	9,380
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	671,688
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2020-VOCA-132922308	-	127,356
Crime Victim Assistance	16.575	2021-VOCA-134059111	-	37,373
Total Crime Victim Assistance			-	164,729
TOTAL U.S. DEPARTMENT OF JUSTICE			-	164,729
U.S. DEPARTMENT OF LABOR				
<i>Passed through the WIA Area 10 Board</i>				
<u>WIOA Cluster:</u>				
WIA/WIOA Adult Program	17.258	G-2021-15-0015	-	221,149
WIA/WIOA Dislocated Worker Formula Grants	17.278	G-2021-15-0015	-	302,730
Total WIOA Cluster			-	523,879
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-2021-15-0015	22,920	22,920
Trade Adjustment Assistance	17.245	G-2021-15-0015	-	3,537
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-2021-15-0015	-	19,710
TOTAL U.S. DEPARTMENT OF LABOR			22,920	570,046
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus Relief Fund	21.019	34-6002296	2,287,977	7,868,847
TOTAL U.S. DEPARTMENT OF TREASURY			2,287,977	7,868,847

RICHLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Election Security Grant Funds	90.404	34-6002296	-	144,910
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	144,910
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Medicaid Cluster:</u>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	34-6002296	-	642,581
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5985	1,057,894	1,467,531
Medical Assistance Program	93.778	G-2021-11-5987	-	745,667
Total Medicaid Cluster			1,057,894	2,855,779
Children's Health Insurance Program	93.767	G-2021-11-5985	-	27,736
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	MHBG	-	102,335
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SABG	357,295	357,295
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000202 - 2100160	75,354	75,354
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000032 - 2100007	90,596	90,596
Total Block Grants for Prevention and Treatment of Substance Abuse			523,245	523,245
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	2000452	-	129,227
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	2100474	-	23,956
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance			-	153,183
Opioid STR	93.788	2000402	399,408	399,408
Opioid STR	93.788	2100459	19,630	50,061
Opioid STR	93.788	2100738	-	5,886
Opioid STR	93.788	2000497	79,319	79,319
Opioid STR	93.788	2100476	-	1,081
Total Opioid STR			498,357	535,755
Social Services Block Grant	93.667	3A70	87,734	87,951
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6002296	-	86,995
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5985	685,875	918,284
Total Social Services Block Grant			773,609	1,093,230
Promoting Safe and Stable Families	93.556	G-2021-11-5987	-	181,860
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families (TANF)	93.558	G-2021-11-5985	1,557,724	2,915,970
Temporary Assistance for Needy Families (TANF)	93.558	G-2021-11-5987	-	10,141
Total TANF Cluster			1,557,724	2,926,111
Child Support Enforcement	93.563	G-2021-11-5986	-	1,079,839
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2021-11-5985	-	136,856
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5987	-	88,400
Foster Care-Title IV-E	93.658	G-2021-11-5987	-	1,405,131
Adoption Assistance	93.659	G-2021-11-5987	-	1,395,701
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5987	-	30,402
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,410,829	12,535,563
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005-S01	-	78,343
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	78,343
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 6,721,726	\$ 22,754,347

The accompanying notes are an integral part of this schedule.

RICHLAND COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County, Ohio, (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except for WIOA Cluster expenditures (CFDA #'s 17.258 and 17.278) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2020 is \$42,208.

NOTE G - 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.

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OHIO AUDITOR OF STATE KEITH FABER



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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 remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the Board of Commissioners:

Report on Compliance for the Major Federal Programs

We have audited Richland County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Programs

In our opinion, Richland County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 23, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 23, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

July 14, 2021

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RICHLAND COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #20.205 – Highway Planning and Construction Cluster CFDA #21.019 – Coronavirus Relief Fund CFDA #93.959 – Block Grants for Prevention and Treatment of Substance Abuse
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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**Comprehensive Annual Financial Report
For the Year Ending December 31, 2020
Patrick W. Dropsey, Auditor**

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2020

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section



Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



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

June 23, 2021

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 of Richland County for the year ended December 31, 2020. This Comprehensive Annual Financial Report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2020, 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 121,154, according to an estimate by the United States Census Bureau.

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

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

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

Richland County employs just over 750 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

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

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

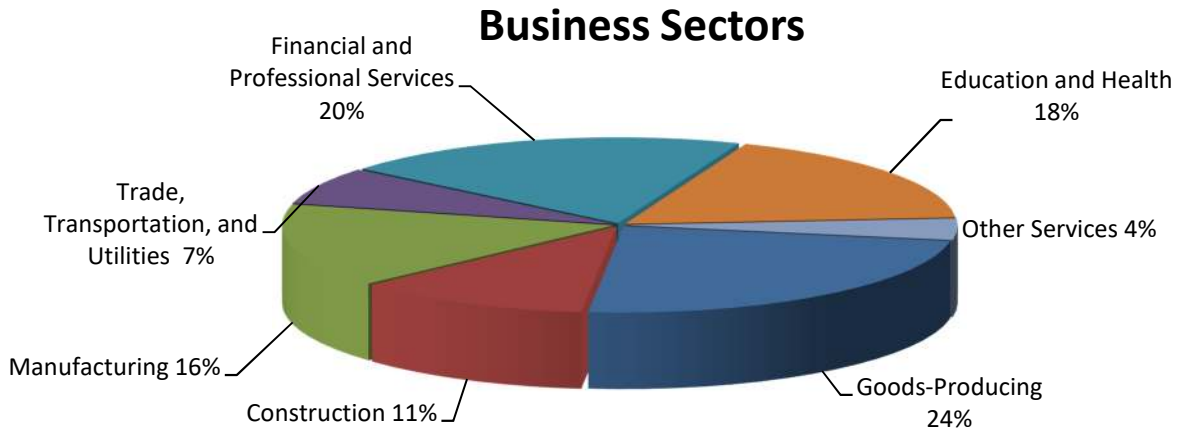
The County is a member of the County Risk Sharing Authority, Incorporated, and the County Employee Benefits Consortium of Ohio, Incorporated, which are public entity risk pools. The County participates in one joint venture, the County Regional Planning Commission. The County Regional Planning Commission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

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

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

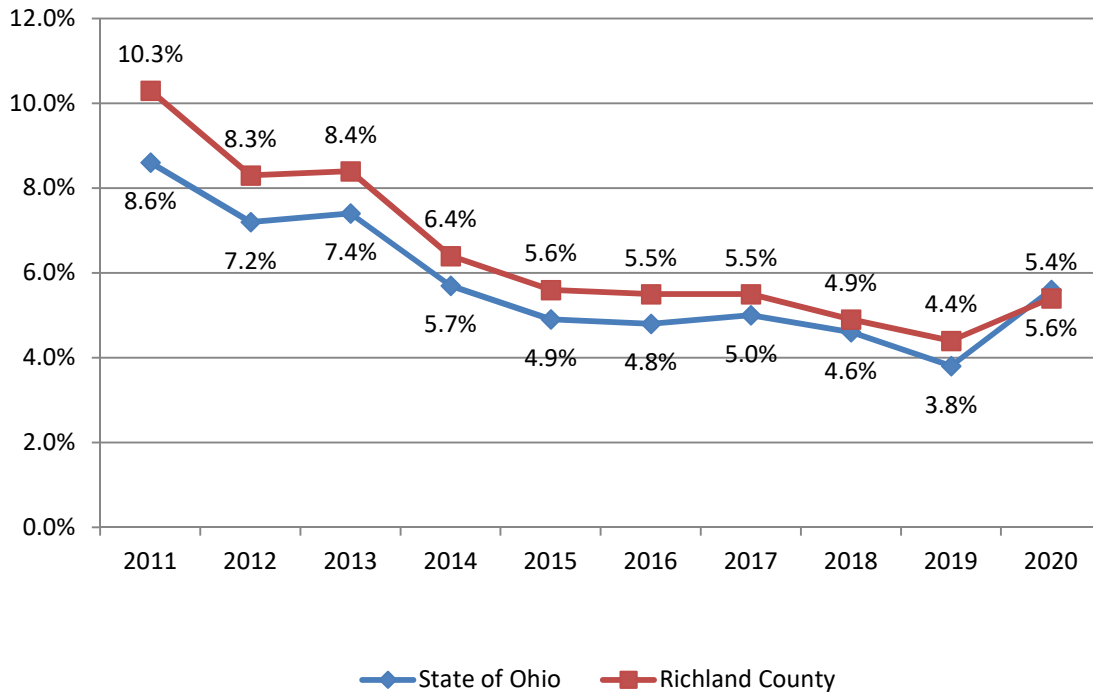
Local Economy

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



Despite the diversity of the business sectors, the County has an unemployment rate of 5.4 percent, slightly lower than the State average of 5.6 percent.

Unemployment Rates



Long-Term Financial Planning

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

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

Relevant Financial Policies

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

Major Initiatives

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

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.

During 2020, the County Commissioners in coordination with Richland County Soil and Water Conservation District started the Black Fork Cleanup Project. The project will help clean and maintain the Black Fork river and reduce flooding for about 10,500 properties in Richland and Crawford counties.

The Richland County Land Reutilization Corporation facilitates the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2020 the Corporation has transferred over 350 properties for rehabilitation and reutilization.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2019. 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-nine consecutive years (1990 – 2019). 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 Comprehensive Annual Financial Report in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2019. A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twenty-three consecutive years (1997 - 2019).

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

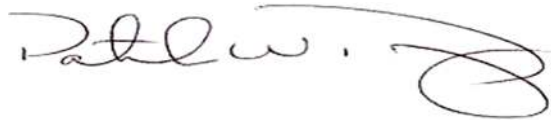
Richland County has received the Ohio State Auditor's Award with Distinction for having a "clean" audit report four of the last six years. This award is given to entities that complete a Comprehensive Annual Financial Report and the management letter and audit report that does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Uniform Guidance (Single Audit) findings or questioned costs.

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

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

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

Sincerely,

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

Patrick W. Dropsey
Richland County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Richland County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
Elected Officials

Board of Commissioners

Marilyn John
Darrell Banks
Tony Vero

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Daniel Burwell

Engineer

Adam Gove

Prosecutor

Gary Bishop

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge Phillip Naumoff

Court of Common Pleas #2

Judge Brent Robinson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Heather Cockley

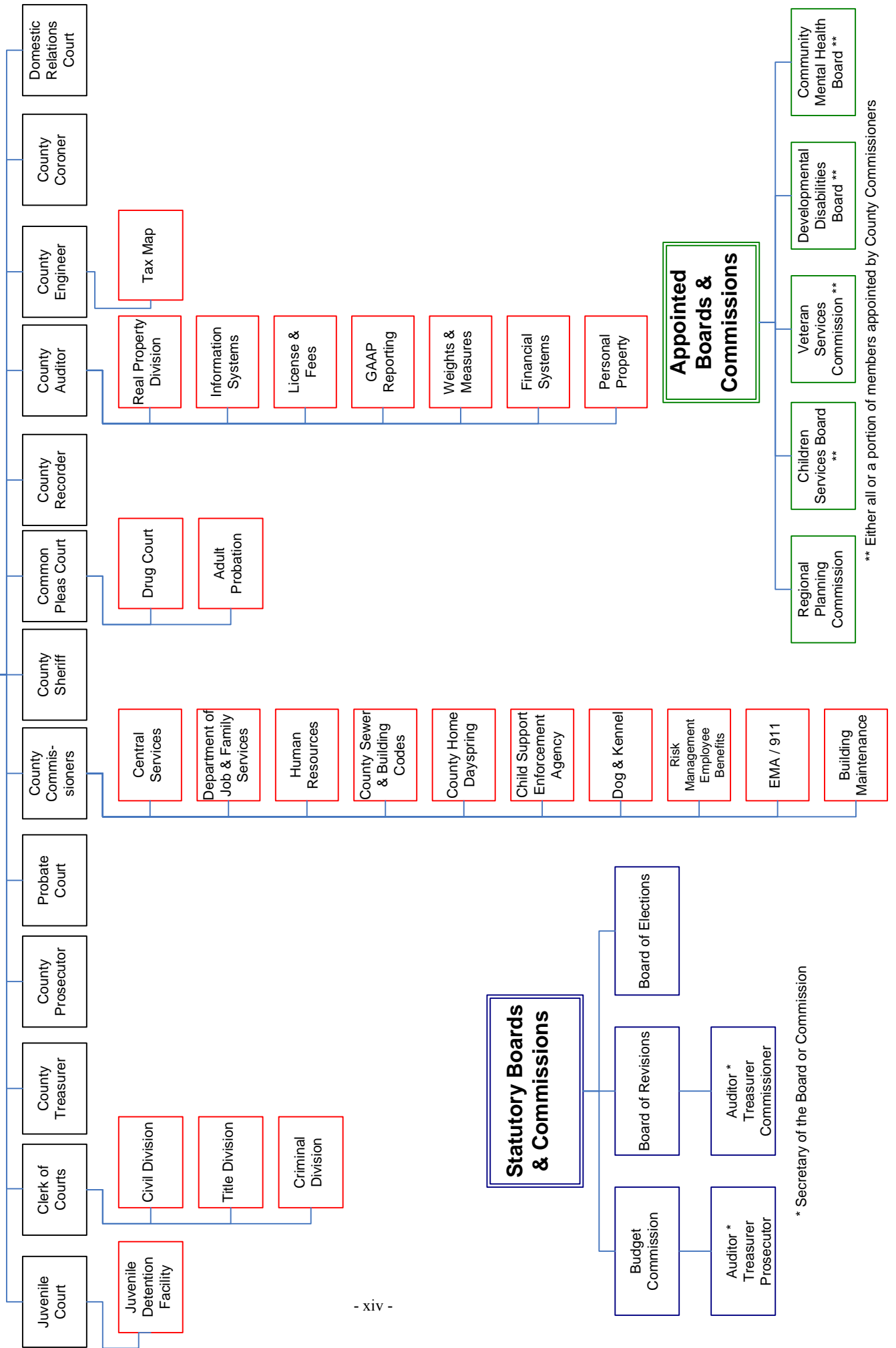
Juvenile Court

Judge W. Steve McKinley

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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	Dane Howard
Children's Services, Executive Director	Nikki Harless
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental Disabilities, Superintendent	Michelle Giess
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	Rick Evans
Veterans' Services, Director	Ken Estep
Child Support Enforcement Agency, Director	Janet Brock

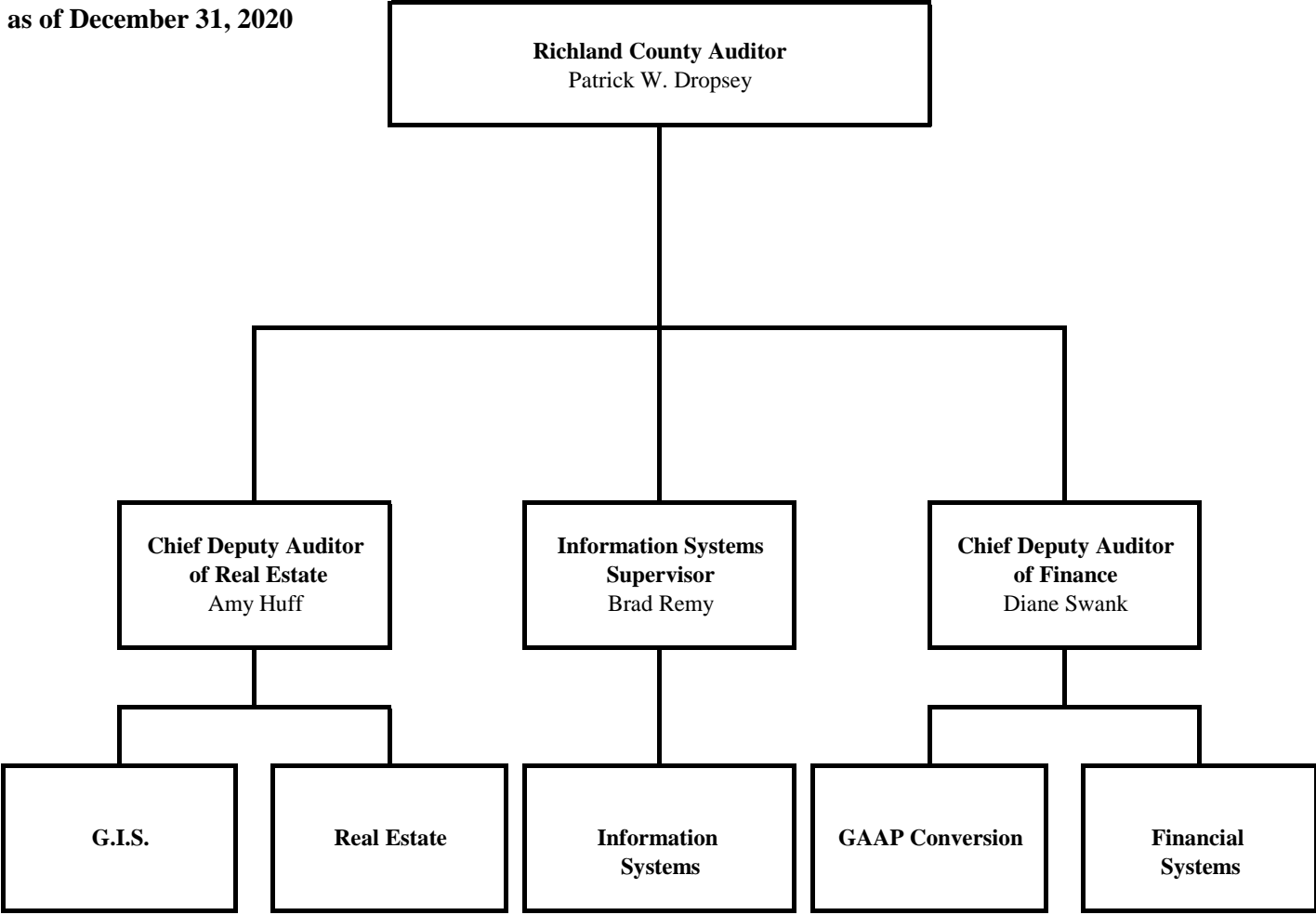
Voters Of Richland County



* 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, 2020**



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Financial Section



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Richland County
50 Park Avenue East
Mansfield Ohio, 44902

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2020, 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 audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, 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 remaining fund information of Richland County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, and Federal Grants funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 June 23, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2021

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Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2020. 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 2020 are as follows:

In total, net position increased \$3,085,490. Net position of governmental activities increased \$3,713,473, which represents a 5.2 percent decrease from 2019. Net position of business-type activity decreased \$627,983, or 4.4 percent from 2019.

For governmental activities, general revenues accounted for \$53,763,829 in revenue, or 43.7 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 \$69,210,278 or 56.3 percent of total revenues of \$122,974,107.

The County had \$119,260,634 in expenses related to governmental activities; \$69,210,278 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 \$53,763,829 and carryover net position were adequate to provide the additional monies needed for these programs.

The general fund had \$42,878,966 in revenues and \$38,793,534 in expenditures. The general fund's fund balance increased from \$14,618,191 to \$18,206,410. The majority of this change was due to increases in most revenues sources with significant increases to intergovernmental revenues due to County receiving Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

Net position for the enterprise fund decreased \$627,983. The reason for this change was due to increases in wastewater treatment expenses outpacing slight decreases in revenues.

Using this Comprehensive Annual Financial Report

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2020?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except custodial funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

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

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 16-28 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activity* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 29-32 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 33-34 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 35-91 of this report.

Required Supplementary Information. Required Supplementary Information provides information related to the net pension liability as it relates to GASB 68 and OPEB as it relates to GASB 75 is covered on pages 92-106 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 107-191 of this report.

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Government-wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2020 compared to 2019.

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	(Restated) 2019	2020	(Restated) 2019
Assets						
Current and Other Assets	\$124,513,004	\$112,979,281	\$4,801,256	\$3,601,899	\$129,314,260	\$116,581,180
Net Pension / OPEB Assets	554,319	385,988	0	0	554,319	385,988
Capital Assets	100,919,726	104,066,141	15,594,805	16,876,344	116,514,531	120,942,485
Total Assets	225,987,049	217,431,410	20,396,061	20,478,243	246,383,110	237,909,653
Deferred Outflows of Resources						
Deferred Amount on Refunding	1,817,008	1,786,940	35,359	29,049	1,852,367	1,815,989
Pension	9,211,494	24,431,468	0	0	9,211,494	24,431,468
OPEB	6,108,012	2,988,755	0	0	6,108,012	2,988,755
Asset Retirement Obligation	0	0	654,785	716,870	654,785	716,870
Total Deferred Outflows of Resources	17,136,514	29,207,163	690,144	745,919	17,826,658	29,953,082
Liabilities						
Current Liabilities	6,165,993	5,104,705	424,707	441,125	6,590,700	5,545,830
Long-Term Liabilities:						
Due in one Year	3,396,876	3,279,498	194,139	236,958	3,591,015	3,516,456
Net Pension Liability	56,918,297	81,691,338	0	0	56,918,297	81,691,338
Net OPEB Liability	39,531,135	38,745,189	0	0	39,531,135	38,745,189
Asset Retirement Obligation	0	0	2,793,831	2,793,831	2,793,831	0
Other Amounts	24,049,220	26,192,413	4,151,719	4,319,326	28,200,939	30,511,739
Total Liabilities	130,061,521	155,013,143	7,564,396	7,791,240	137,625,917	160,010,552
Deferred Inflows of Resources						
Property Taxes	17,591,504	16,560,672	0	0	17,591,504	16,560,672
Pension	14,313,887	3,274,407	0	0	14,313,887	3,274,407
OPEB	6,338,658	685,831	0	0	6,338,658	685,831
Total Deferred Inflows of Resources	38,244,049	20,520,910	0	0	38,244,049	20,520,910
Net Position:						
Net Investment in Capital Assets	80,235,001	80,927,609	11,336,679	12,400,446	91,571,680	93,328,055
Restricted	69,454,067	66,068,732	0	0	69,454,067	66,068,732
Unrestricted (Deficit)	(74,871,075)	(75,891,821)	2,185,130	1,749,346	(72,685,945)	(74,142,475)
Total Net Position	\$74,817,993	\$71,104,520	\$13,521,809	\$14,149,792	\$88,339,802	\$85,254,312

Richland County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The net pension liability (NPL) is one of the largest single liabilities reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$88,339,802 (\$74,817,993 in governmental activities and \$13,521,809 in business-type activity) at December 31, 2020.

Total governmental net position increased during 2020 by \$3.7 million. The increases in operating grants and contributions revenues due to increased funding sources for various County programs. Total governmental liabilities decreased were \$25 million due to decreased long-term liabilities for net pension liability and other long-term liabilities. This primarily contributed to the total increase in net position during 2020 of \$3.1 million.

Total business type net position decreased during 2020 by \$0.6 million. The reason for this change was due to decreases in wastewater treatment expenses outpacing slight decreases in revenues.

A large portion of all of the County’s net position 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.

Richland County, Ohio
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Table 2 shows the changes in net position for year 2020 and 2019.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	(Restated) 2019	2020	(Restated) 2019
Revenues						
Program Revenues:						
Charges for Services	\$15,049,329	\$16,520,412	\$3,494,116	\$3,603,424	\$18,543,445	\$20,123,836
Operating Grants and Contributions	50,922,215	47,430,094	0	0	50,922,215	47,430,094
Capital Grants and Contributions	3,238,734	5,898,636	0	0	3,238,734	5,898,636
Total Program Revenues	<u>69,210,278</u>	<u>69,849,142</u>	<u>3,494,116</u>	<u>3,603,424</u>	<u>72,704,394</u>	<u>73,452,566</u>
General Revenues and Transfers:						
Property and Lodging Taxes	20,627,851	17,438,103	0	0	20,627,851	17,438,103
Sales Tax	21,200,656	20,335,358	0	0	21,200,656	20,335,358
Grants and Entitlements	8,824,464	4,682,584	0	0	8,824,464	4,682,584
Investment Earnings	1,886,082	2,842,959	0	0	1,886,082	2,842,959
Miscellaneous	1,224,776	743,945	3,440	3,105	1,228,216	747,050
Total General Revenues	<u>53,763,829</u>	<u>46,042,949</u>	<u>3,440</u>	<u>3,105</u>	<u>53,767,269</u>	<u>46,046,054</u>
Total Revenues	<u>122,974,107</u>	<u>115,892,091</u>	<u>3,497,556</u>	<u>3,606,529</u>	<u>126,471,663</u>	<u>119,498,620</u>
Program Expenses						
General Government:						
Legislative and Executive	22,658,666	12,038,084	0	0	22,658,666	12,038,084
External	572,349	563,327	0	0	572,349	563,327
Judicial	13,250,597	13,398,682	0	0	13,250,597	13,398,682
Public Safety	19,401,407	21,144,766	0	0	19,401,407	21,144,766
Public Works	10,840,406	12,399,661	0	0	10,840,406	12,399,661
Health	24,561,132	25,673,773	0	0	24,561,132	25,673,773
External	346,800	205,068	0	0	346,800	205,068
Human Services	25,706,417	31,341,944	0	0	25,706,417	31,341,944
External	333,805	494,035	0	0	333,805	494,035
Conservation and Recreation	452,987	313,057	0	0	452,987	313,057
Economic Development	65,582	141,816	0	0	65,582	141,816
Interest and Fiscal Charges	1,070,486	1,014,942	0	0	1,070,486	1,014,942
Sewer	0	0	4,125,539	6,289,818	4,125,539	6,289,818
Total Expenses	<u>119,260,634</u>	<u>118,729,155</u>	<u>4,125,539</u>	<u>6,289,818</u>	<u>123,386,173</u>	<u>125,018,973</u>
Increase (Decrease) in Net Position	3,713,473	(2,837,064)	(627,983)	(2,683,289)	3,085,490	(5,520,353)
Net Position Beginning of Year	71,104,520	73,941,584	14,149,792	16,833,081	85,254,312	90,774,665
Net Position End of Year	<u>\$74,817,993</u>	<u>\$71,104,520</u>	<u>\$13,521,809</u>	<u>\$14,149,792</u>	<u>\$88,339,802</u>	<u>\$85,254,312</u>

Health and Human Services from the primary government account for \$50,267,549 of expenses out of \$119,260,634 of total expenses for governmental activities, or 42.1 percent of that total. Of that \$119,260,634 in governmental activities expenses, \$15,049,329 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.

Richland County, Ohio
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Additional revenues provided by the State and Federal governments for governmental activities included \$50,922,215 for operations, \$3,238,734 for capital improvements or acquisitions and \$8,824,464 that was not restricted to a particular program or purpose. As the statement of activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Financial Analysis of the County's Funds

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

The County's general fund reflected an increase in fund balance of \$3,588,219 and carries forward an ending fund balance of \$18,206,410. The majority of this change was due to increases in sales tax and intergovernmental revenues. Intergovernmental revenues increases were due to reimbursement for COVID related expenses.

The mental health board fund balance increased by \$483,781 from 2019 to 2020. This change is due to slight increases in intergovernmental revenues, primarily grant monies, and slight decrease in expenditures.

The developmental disabilities board fund balance increased by \$1,974,238 from 2019 to 2020. This change was due to increases in property tax revenues, and decreases in most expenditure categories.

The public assistance fund, which includes the department of job and family services, fund balance decreased by \$1,195,370 from 2019. This change is due to decreases in intergovernmental revenues due to program funding being reduced during 2020.

The children's services fund had an increase in fund balance of \$751,943 from 2019. This increase is due to increases in property tax revenues and slight reductions in personal services.

The federal grants fund had an increase in fund balance of \$1,007,736 from 2019. The majority of this change is due to increases in revenues from the CARES act in excess of COVID-19 related expenses.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$3,497,556, which were exceeded by operating expenses of \$3,981,097 by \$483,541. The majority of this change was due to decreases in wastewater treatment expenses outpacing slight decreases in revenues.

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.

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The most significant changes between the general fund original budget and final budget were in the area of expenditures which increased from \$38,418,702 to \$41,358,778. The majority of this change was due to the original budgeted contractual service expenditures increasing the final budgeted numbers caused by increases for various departments for COVID-19 related expenses such as extra cleaning services and other safety items. Actual expenditures of \$38,531,339 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues of \$42,513,574 were higher than the final budgeted number, primarily due to property taxes, charges for service, intergovernmental and interest revenues exceeding the budgeted amounts.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$80,235,001 (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 2020 were to infrastructure, machinery and equipment, and buildings. The County Engineer purchased new equipment and machinery, and replaced four bridges for a total of \$849,009. The Board of Mental Health completed two housing projects for \$2,646,485. Additional information on the County's capital assets can be found in Note 18 of this report.

Debt Administration. At the end of 2020, the County had total bonded debt outstanding of \$23,655,000, net of the unamortized premium and discount. Of this amount, \$19,715,000 comprises debt backed by the full faith and credit of the County, and \$3,940,000 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$905,000 (3.7 percent) during 2020. 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 \$62,477,485 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include capital leases. Additional information on the County's long-term debt can be found in Note 19 of this report. Notes 20 and 21 discuss the capital leases and bond anticipation notes respectively. Interest and fiscal charges amounted to 0.9 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 5.4 percent, which is 1.0 percent higher than the prior year. This rate is lower than the State's average unemployment rate of 5.6 percent and the national average of 6.7 percent; however, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2021 year.

Requests for Information

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

Richland County, Ohio
Statement of Net Position
December 31, 2020

	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$78,694,585	\$3,555,985	\$82,250,570
Cash and Cash Equivalents in Segregated Accounts	316,593	0	316,593
Cash and Cash Equivalents with Fiscal Agents	2,786,489	0	2,786,489
Investments in Segregated Accounts	394,219	0	394,219
Materials and Supplies Inventory	583,297	33,541	616,838
Accrued Interest Receivable	3,151	0	3,151
Accounts Receivable	253,953	1,211,730	1,465,683
Intergovernmental Receivable	14,829,310	0	14,829,310
Prepaid Items	278,983	0	278,983
Permissive Sales Taxes Receivable	5,635,820	0	5,635,820
Property Taxes Receivable	19,428,848	0	19,428,848
Special Assessments Receivable	1,210,106	0	1,210,106
Loans Receivable	97,650	0	97,650
Net Pension / OPEB Assets	554,319	0	554,319
Land and Construction in Progress	2,806,060	91,328	2,897,388
Depreciable Capital Assets, Net	98,113,666	15,503,477	113,617,143
<i>Total Assets</i>	<u>225,987,049</u>	<u>20,396,061</u>	<u>246,383,110</u>
Deferred Outflows of Resources			
Deferred Amount on Refunding	1,817,008	35,359	1,852,367
Pension	9,211,494	0	9,211,494
OPEB	6,108,012	0	6,108,012
Asset Retirement Obligation	0	654,785	654,785
<i>Total Deferred Outflows of Resources</i>	<u>17,136,514</u>	<u>690,144</u>	<u>17,826,658</u>
Liabilities			
Accounts Payable	1,956,945	24,394	1,981,339
Contracts Payable	480,983	0	480,983
Accrued Wages	2,542,418	24,113	2,566,531
Intergovernmental Payable	1,096,859	364,613	1,461,472
Matured Compensated Absences Payable	11,076	0	11,076
Accrued Interest Payable	77,712	11,587	89,299
Long-Term Liabilities:			
Due Within One Year	3,396,876	194,139	3,591,015
Due In More Than One Year:			
Net Pension Liability (See Note 15)	56,918,297	0	56,918,297
Net OPEB Liability (See Note 16)	39,531,135	0	39,531,135
Asset Retirement Obligation (See Note 22)	0	2,793,831	2,793,831
Other Amounts Due In More Than One Year	24,049,220	4,151,719	28,200,939
<i>Total Liabilities</i>	<u>130,061,521</u>	<u>7,564,396</u>	<u>137,625,917</u>
Deferred Inflows of Resources			
Property Taxes	17,591,504	0	17,591,504
Pension	14,313,887	0	14,313,887
OPEB	6,338,658	0	6,338,658
<i>Total Deferred Inflows of Resources</i>	<u>38,244,049</u>	<u>0</u>	<u>38,244,049</u>
Net Position			
Net Investment in Capital Assets	80,235,001	11,336,679	91,571,680
Restricted for:			
Capital Projects	1,696,966	0	1,696,966
Debt Service	1,817,366	0	1,817,366
Mental Health	9,126,013	0	9,126,013
Developmental Disabilities Board	31,305,574	0	31,305,574
Public Assistance	399,812	0	399,812
Children's Services	8,571,914	0	8,571,914
Street Repair and Maintenance	4,552,993	0	4,552,993
Court Operations	1,987,900	0	1,987,900
Dayspring	2,080,640	0	2,080,640
Federal Grants	1,347,641	0	1,347,641
State Grants	1,452,473	0	1,452,473
Unclaimed Monies	598,086	0	598,086
Developmental Disability Gifts:			
Nonexpendable	210,017	0	210,017
Other Purposes	4,306,672	0	4,306,672
Unrestricted (Deficit)	<u>(74,871,075)</u>	<u>2,185,130</u>	<u>(72,685,945)</u>
<i>Total Net Position</i>	<u>\$74,817,993</u>	<u>\$13,521,809</u>	<u>\$88,339,802</u>

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$22,658,666	\$5,107,328	\$9,225,963	\$0
Legislative and Executive - External	572,349	0	0	0
Judicial System	13,250,597	2,838,498	2,552,281	0
Public Safety	19,401,407	4,024,341	428,258	0
Public Works	10,840,406	732,950	6,080,025	3,113,703
Health - Primary Government	24,561,132	597,169	16,412,605	125,031
Health - External	346,800	0	0	0
Human Services - Primary Government	25,706,417	1,749,043	16,023,583	0
Human Services - External	333,805	0	0	0
Conservation and Recreation	452,987	0	100,000	0
Economic Development	65,582	0	99,500	0
Interest and Fiscal Charges	1,070,486	0	0	0
<i>Total Governmental Activities</i>	119,260,634	15,049,329	50,922,215	3,238,734
Business-Type Activity				
Sewer	4,125,539	3,494,116	0	0
<i>Total Primary Government</i>	<u>\$123,386,173</u>	<u>\$18,543,445</u>	<u>\$50,922,215</u>	<u>\$3,238,734</u>

General Revenues

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

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activity	Total
(\$8,325,375)	\$0	(\$8,325,375)
(572,349)	0	(572,349)
(7,859,818)	0	(7,859,818)
(14,948,808)	0	(14,948,808)
(913,728)	0	(913,728)
(7,426,327)	0	(7,426,327)
(346,800)	0	(346,800)
(7,933,791)	0	(7,933,791)
(333,805)	0	(333,805)
(352,987)	0	(352,987)
33,918	0	33,918
(1,070,486)	0	(1,070,486)
(50,050,356)	0	(50,050,356)
0	(631,423)	(631,423)
(50,050,356)	(631,423)	(50,681,779)
4,053,499	0	4,053,499
2,000,298	0	2,000,298
8,586,196	0	8,586,196
4,410,115	0	4,410,115
1,577,743	0	1,577,743
21,200,656	0	21,200,656
8,824,464	0	8,824,464
1,886,082	0	1,886,082
1,224,776	3,440	1,228,216
53,763,829	3,440	53,767,269
3,713,473	(627,983)	3,085,490
71,104,520	14,149,792	85,254,312
\$74,817,993	\$13,521,809	\$88,339,802

Richland County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,818,053	\$5,421,528	\$27,211,330	\$484,306
Cash and Cash Equivalents				
In Segregated Accounts	46,747	0	1,444	0
With Fiscal Agents	0	0	2,786,489	0
Investments in Segregated Accounts	0	0	184,202	0
Materials and Supplies Inventory	128,272	758	87,593	8,307
Accrued Interest Receivable	3,151	0	0	0
Accounts Receivable	224,313	0	14,295	0
Interfund Receivable	1,350,710	0	0	0
Intergovernmental Receivable	1,683,091	4,033,471	1,679,600	966,332
Prepaid Items	267,103	0	11,880	0
Permissive Sales Taxes Receivable	5,635,820	0	0	0
Property Taxes Receivable	3,860,005	2,085,537	7,624,410	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	91,584	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	598,086	0	0	0
<i>Total Assets</i>	<u>\$29,706,935</u>	<u>\$11,541,294</u>	<u>\$39,601,243</u>	<u>\$1,458,945</u>
Liabilities				
Accounts Payable	\$335,631	\$422,852	\$77,082	\$309,723
Contracts Payable	312,501	0	0	0
Accrued Wages	1,207,366	27,431	501,466	152,968
Interfund Payable	0	0	0	139,098
Intergovernmental Payable	515,630	8,668	271,271	47,007
Matured Compensated Absences Payable	11,076	0	0	0
Accrued Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>2,382,204</u>	<u>458,951</u>	<u>849,819</u>	<u>648,796</u>
Deferred Inflows of Resources				
Property Taxes	3,494,973	1,888,312	6,903,386	0
Unavailable Revenue	5,623,348	3,590,599	1,163,299	0
<i>Total Deferred Inflows of Resources</i>	<u>9,118,321</u>	<u>5,478,911</u>	<u>8,066,685</u>	<u>0</u>
Fund Balances				
Nonspendable	2,020,046	758	99,473	8,307
Restricted	0	5,602,674	30,585,266	801,842
Committed	385,196	0	0	0
Assigned	2,079,155	0	0	0
Unassigned (Deficit)	13,722,013	0	0	0
<i>Total Fund Balances</i>	<u>18,206,410</u>	<u>5,603,432</u>	<u>30,684,739</u>	<u>810,149</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29,706,935</u>	<u>\$11,541,294</u>	<u>\$39,601,243</u>	<u>\$1,458,945</u>

See accompanying notes to the basic financial statements

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$7,429,457	\$1,153,352	\$16,329,802	\$73,847,828
2,536	0	265,866	316,593
0	0	0	2,786,489
0	0	210,017	394,219
12,194	0	346,173	583,297
0	0	0	3,151
0	0	15,345	253,953
130,333	0	25,346	1,506,389
1,730,289	206,669	4,529,858	14,829,310
0	0	0	278,983
0	0	0	5,635,820
4,310,572	0	1,548,324	19,428,848
0	0	1,210,106	1,210,106
0	6,066	0	97,650
0	0	0	598,086
<u>\$13,615,381</u>	<u>\$1,366,087</u>	<u>\$24,480,837</u>	<u>\$121,770,722</u>
\$211,717	\$6,396	\$559,309	\$1,922,710
0	0	168,482	480,983
266,890	0	386,297	2,542,418
0	9,945	1,357,346	1,506,389
86,620	2,105	165,558	1,096,859
0	0	0	11,076
0	0	3,151	3,151
<u>565,227</u>	<u>18,446</u>	<u>2,640,143</u>	<u>7,563,586</u>
3,902,931	0	1,401,902	17,591,504
2,046,461	153,171	4,887,439	17,464,317
<u>5,949,392</u>	<u>153,171</u>	<u>6,289,341</u>	<u>35,055,821</u>
12,194	0	556,190	2,696,968
7,088,568	1,194,470	14,023,158	59,295,978
0	0	332,684	717,880
0	0	658,153	2,737,308
0	0	(18,832)	13,703,181
<u>7,100,762</u>	<u>1,194,470</u>	<u>15,551,353</u>	<u>79,151,315</u>
<u>\$13,615,381</u>	<u>\$1,366,087</u>	<u>\$24,480,837</u>	<u>\$121,770,722</u>

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2020*

Total Governmental Fund Balances	\$79,151,315
 <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.	100,919,726
Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds:	
Special Assessments	1,210,106
Intergovernmental Revenues	10,533,075
Delinquent Property Taxes	1,837,344
Sales Taxes	<u>3,883,792</u>
Total	17,464,317
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.	4,214,436
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(20,295,621)
OPWC Loans Payable	(503,136)
Capital Leases Payable	(1,702,976)
Compensated Absences	<u>(4,944,363)</u>
Total	(27,446,096)
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.	1,817,008
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(74,561)
The net pension and OPEB asset/ liability is not due and payable in the current period; therefore, the asset/ liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension / OPEB Assets	554,319
Deferred Outflows - Pension	9,211,494
Deferred Outflows - OPEB	6,108,012
Net Pension Liability	(56,918,297)
Net OPEB Liability	(39,531,135)
Deferred Inflows - Pension	(14,313,887)
Deferred Inflow - OPEB	<u>(6,338,658)</u>
Total	<u>(101,228,152)</u>
 <i>Net Position of Governmental Activities</i>	 <u><u>\$74,817,993</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
Revenues				
Property Taxes	\$2,326,255	\$1,903,969	\$8,215,454	\$0
Sales Taxes	21,196,542	0	0	0
Charges for Services	6,994,920	83,858	60,571	0
Licenses and Permits	691,285	0	0	0
Fines and Forfeitures	293,976	0	0	0
Intergovernmental	9,042,338	5,230,255	10,673,192	7,641,821
Special Assessments	0	0	0	0
Interest	1,812,484	0	6,114	0
Rentals	349,102	0	0	0
Contributions and Donations	0	0	48,875	0
Other	172,064	125,852	682,526	0
<i>Total Revenues</i>	<u>42,878,966</u>	<u>7,343,934</u>	<u>19,686,732</u>	<u>7,641,821</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,102,678	0	0	0
Judicial System	7,484,984	0	0	0
Public Safety	15,938,751	0	0	0
Public Works	795,426	0	0	0
Health	155,451	6,860,153	16,862,799	0
Human Services	819,195	0	0	8,837,191
Conservation and Recreation	276,295	0	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
Capital Outlay	92,151	0	0	0
Intergovernmental	1,128,603	0	0	0
Debt Service:				
Principal Retirement	0	0	1,422	0
Interest and Fiscal Charges	0	0	173,578	0
Issuance Cost	0	0	0	0
<i>Total Expenditures</i>	<u>38,793,534</u>	<u>6,860,153</u>	<u>17,037,799</u>	<u>8,837,191</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,085,432</u>	<u>483,781</u>	<u>2,648,933</u>	<u>(1,195,370)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,266	0	0	0
Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(508,479)	0	(674,695)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(497,213)</u>	<u>0</u>	<u>(674,695)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,588,219	483,781	1,974,238	(1,195,370)
<i>Fund Balances Beginning of Year</i>	<u>14,618,191</u>	<u>5,119,651</u>	<u>28,710,501</u>	<u>2,005,519</u>
<i>Fund Balances End of Year</i>	<u>\$18,206,410</u>	<u>\$5,603,432</u>	<u>\$30,684,739</u>	<u>\$810,149</u>

See accompanying notes to the basic financial statements

(continued)

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2020

	Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$4,185,863	\$0	\$3,053,706	\$19,685,247
Sales Taxes	0	0	0	21,196,542
Charges for Services	180,617	0	5,710,628	13,030,594
Licenses and Permits	0	0	484,629	1,175,914
Fines and Forfeitures	0	0	133,953	427,929
Intergovernmental	6,633,724	8,941,809	14,995,594	63,158,733
Special Assessments	0	0	64,602	64,602
Interest	0	13,737	53,747	1,886,082
Rentals	0	0	71,353	420,455
Contributions and Donations	0	0	95,820	144,695
Other	0	0	244,334	1,224,776
<i>Total Revenues</i>	<u>11,000,204</u>	<u>8,955,546</u>	<u>24,908,366</u>	<u>122,415,569</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	7,628,279	1,756,364	21,487,321
Judicial System	0	294,193	5,211,167	12,990,344
Public Safety	0	33,278	1,285,695	17,257,724
Public Works	0	0	5,519,805	6,315,231
Health	0	0	408,777	24,287,180
Human Services	10,270,487	0	3,813,886	23,740,759
Conservation and Recreation	0	0	138,614	414,909
Economic Development	0	65,582	0	65,582
Other	0	0	667	667
Capital Outlay	0	0	3,366,394	3,458,545
Intergovernmental	0	0	0	1,128,603
Debt Service:				
Principal Retirement	0	0	2,853,789	2,855,211
Interest and Fiscal Charges	0	0	791,382	964,960
Issuance Cost	0	0	218,474	218,474
<i>Total Expenditures</i>	<u>10,270,487</u>	<u>8,021,332</u>	<u>25,365,014</u>	<u>115,185,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>729,717</u>	<u>934,214</u>	<u>(456,648)</u>	<u>7,230,059</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	22,226	0	21,526	55,018
Refunding Bonds Issued	0	0	13,090,000	13,090,000
Payment to Refunded Bond Escrow Agent	0	0	(12,871,526)	(12,871,526)
Transfers In	0	73,522	743,986	817,508
Transfers Out	0	0	(209,029)	(1,392,203)
<i>Total Other Financing Sources (Uses)</i>	<u>22,226</u>	<u>73,522</u>	<u>774,957</u>	<u>(301,203)</u>
<i>Net Change in Fund Balances</i>	751,943	1,007,736	318,309	6,928,856
<i>Fund Balances Beginning of Year</i>	<u>6,348,819</u>	<u>186,734</u>	<u>15,233,044</u>	<u>72,222,459</u>
<i>Fund Balances End of Year</i>	<u>\$7,100,762</u>	<u>\$1,194,470</u>	<u>\$15,551,353</u>	<u>\$79,151,315</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, 2020*

Net Change in Fund Balances - Total Governmental Funds \$6,928,856

***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 outlay in the current period:

Capital Asset Additions	3,068,124	
Current Year Depreciation	(6,206,458)	
Total		(3,138,334)

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. (8,081)

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

Delinquent Property Taxes	942,604	
Sales Taxes	4,114	
Grants	(318,015)	
Charges for Services	(5,768)	
Special Assessments	(64,397)	
Total		558,538

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. 15,726,737

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

Amortization of Bond Premium	65,671	
Amortization of Deferred Charges	(190,366)	
Accrued Interest on Debt	19,169	
Total		(105,526)

Other financing sources in the governmental funds increase long-term liabilities in the statement of net position:
Refunding Bonds Issued (13,090,000)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	5,801,849	
OPEB	33,698	
Total		5,835,547

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities:

Pension	(7,093,504)	
OPEB	(3,379,641)	
Total		(10,473,145)

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. (462,924)

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. 1,941,805

Change in Net Position of Governmental Activities \$3,713,473

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,041,580	\$2,141,580	\$2,350,110	\$208,530
Sales Taxes	21,400,000	21,464,050	21,131,156	(332,894)
Charges for Services	6,834,559	6,851,860	7,112,961	261,101
Licenses and Permits	970,500	806,450	687,623	(118,827)
Fines and Forfeitures	267,200	267,200	318,133	50,933
Intergovernmental	4,691,625	6,325,975	9,074,443	2,748,468
Interest	950,100	950,100	1,340,444	390,344
Rentals	346,915	346,915	349,102	2,187
Other	5,858	27,956	149,602	121,646
<i>Total Revenues</i>	<u>37,508,337</u>	<u>39,182,086</u>	<u>42,513,574</u>	<u>3,331,488</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,851,834	13,502,244	12,081,463	1,420,781
Judicial System	7,514,813	7,632,429	7,439,893	192,536
Public Safety	16,563,941	16,949,911	15,869,825	1,080,086
Public Works	928,038	941,535	799,597	141,938
Health	183,086	185,150	176,161	8,989
Human Services	932,525	787,148	783,996	3,152
Conservation and Recreation	237,358	254,515	251,527	2,988
Intergovernmental	1,207,107	1,105,846	1,128,877	(23,031)
<i>Total Expenditures</i>	<u>38,418,702</u>	<u>41,358,778</u>	<u>38,531,339</u>	<u>2,827,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(910,365)</u>	<u>(2,176,692)</u>	<u>3,982,235</u>	<u>6,158,927</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	200	200	11,266	11,066
Advances Out	(9,945)	(9,945)	(9,945)	0
Transfers In	280,272	50,000	0	(50,000)
Transfers Out	(1,149,784)	(3,673,990)	(508,479)	3,165,511
<i>Total Other Financing Sources (Uses)</i>	<u>(879,257)</u>	<u>(3,633,735)</u>	<u>(507,158)</u>	<u>3,126,577</u>
<i>Net Change in Fund Balance</i>	<u>(1,789,622)</u>	<u>(5,810,427)</u>	<u>3,475,077</u>	<u>9,285,504</u>
<i>Fund Balance Beginning of Year</i>	12,103,033	12,103,033	12,103,033	0
Prior Year Encumbrances Appropriated	224,325	224,325	224,325	0
<i>Fund Balance End of Year</i>	<u>\$10,537,736</u>	<u>\$6,516,931</u>	<u>\$15,802,435</u>	<u>\$9,285,504</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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,915,621	\$65,621
Charges for Services	88,721	88,721	87,951	(770)
Intergovernmental	5,326,449	5,326,449	4,901,256	(425,193)
Other	105,000	105,000	125,852	20,852
<i>Total Revenues</i>	7,370,170	7,370,170	7,030,680	(339,490)
Expenditures				
Current:				
Health	7,370,170	8,169,076	6,684,064	1,485,012
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(798,906)	346,616	1,145,522
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	0	50,000
<i>Net Change in Fund Balance</i>	(50,000)	(848,906)	346,616	1,195,522
<i>Fund Balance Beginning of Year</i>	5,012,749	5,012,749	5,012,749	0
Prior Year Encumbrances Appropriated	905	905	905	0
<i>Fund Balance End of Year</i>	\$4,963,654	\$4,164,748	\$5,360,270	\$1,195,522

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$6,939,045	\$6,939,045	\$8,258,681	\$1,319,636
Charges for Services	653,227	653,227	738,232	85,005
Intergovernmental	9,917,636	9,917,636	10,149,791	232,155
Interest	1,000	1,000	1,627	627
Contributions and Donations	342,000	342,000	29,861	(312,139)
Other	203,300	203,300	696,146	492,846
<i>Total Revenues</i>	18,056,208	18,056,208	19,874,338	1,818,130
Expenditures				
Current:				
Health	19,254,376	19,254,376	16,066,270	3,188,106
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,198,168)	(1,198,168)	3,808,068	5,006,236
Other Financing Uses				
Transfers Out	(674,695)	(674,695)	(674,695)	0
<i>Net Change in Fund Balance</i>	(1,872,863)	(1,872,863)	3,133,373	5,006,236
<i>Fund Balance Beginning of Year</i>	23,831,572	23,831,572	23,831,572	0
<i>Fund Balance End of Year</i>	\$21,958,709	\$21,958,709	\$26,964,945	\$5,006,236

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,808,259	\$10,920,659	\$8,059,666	(\$2,860,993)
Expenditures				
Current:				
Human Services	10,234,854	10,394,064	8,864,373	1,529,691
<i>Excess of Revenues Over (Under) Expenditures</i>	573,405	526,595	(804,707)	(1,331,302)
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
<i>Net Change in Fund Balance</i>	574,405	527,595	(804,707)	(1,332,302)
<i>Fund Balance Beginning of Year</i>	1,147,630	1,147,630	1,147,630	0
Prior Year Encumbrances Appropriated	46,811	46,811	46,811	0
<i>Fund Balance End of Year</i>	<u>\$1,768,846</u>	<u>\$1,722,036</u>	<u>\$389,734</u>	<u>(\$1,332,302)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,649,000	\$3,649,000	\$4,190,628	\$541,628
Charges for Services	25,000	25,000	160,534	135,534
Intergovernmental	6,170,925	6,170,925	6,676,477	505,552
<i>Total Revenues</i>	9,844,925	9,844,925	11,027,639	1,182,714
Expenditures				
Current:				
Human Services	11,821,969	12,466,879	10,245,651	2,221,228
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,977,044)	(2,621,954)	781,988	3,403,942
Other Financing Sources				
Sale of Capital Assets	2,000	2,000	22,226	20,226
<i>Net Change in Fund Balance</i>	(1,975,044)	(2,619,954)	804,214	3,424,168
<i>Fund Balance Beginning of Year</i>	6,497,965	6,497,965	6,497,965	0
<i>Fund Balance End of Year</i>	<u>\$4,522,921</u>	<u>\$3,878,011</u>	<u>\$7,302,179</u>	<u>\$3,424,168</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
Federal Grants Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$369,005	\$8,984,693	\$8,916,698	(\$67,995)
Interest	237,100	600	13,597	12,997
<i>Total Revenues</i>	606,105	8,985,293	8,930,295	(54,998)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Federal Grants :				
Personal Services	108,933	227,066	161,103	65,963
Materials and Supplies	1,198	2,396	657	1,739
Contractual Services	0	8,183,978	8,178,786	5,192
<i>Total Legislative and Executive</i>	110,131	8,413,440	8,340,546	72,894
Judicial System:				
Federal Grants :				
Personal Services	244,493	307,718	264,107	43,611
Materials and Supplies	3,059	8,751	3,128	5,623
Contractual Services	2,800	2,875	2,677	198
Capital Outlay	0	24,954	24,281	673
<i>Total Judicial System</i>	250,352	344,298	294,193	50,105
Public Safety:				
Federal Grants :				
Personal Services	52,398	56,131	33,014	23,117
Materials and Supplies	2,168	2,168	0	2,168
Capital Outlay	2,646	2,646	0	2,646
Other	196	196	150	46
<i>Total Public Safety</i>	\$57,408	\$61,141	\$33,164	\$27,977

(continued)

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Economic Development:				
Federal Grants :				
Contractual Services	\$238,000	\$238,000	\$55,700	\$182,300
Other	1,000	1,000	0	1,000
Total Economic Development	239,000	239,000	55,700	183,300
<i>Total Expenditures</i>	656,891	9,057,879	8,723,603	334,276
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,786)	(72,586)	206,692	279,278
Other Financing Sources (Uses)				
Advances In	0	0	9,945	9,945
Transfers In	10,500	174,064	73,522	(100,542)
Transfers Out	(243,332)	(44,752)	0	44,752
<i>Total Other Financing Sources (Uses)</i>	(232,832)	129,312	83,467	(45,845)
<i>Net Change in Fund Balance</i>	(283,618)	56,726	290,159	233,433
<i>Fund Balance Beginning of Year</i>	150,604	150,604	150,604	0
<i>Fund Balance (Deficit) End of Year</i>	(\$133,014)	\$207,330	\$440,763	\$233,433

Richland County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$3,555,985	\$4,248,671
Materials and Supplies Inventory	33,541	0
Accounts Receivable	1,211,730	0
<i>Total Current Assets</i>	<u>4,801,256</u>	<u>4,248,671</u>
Noncurrent Assets:		
Capital Assets:		
Land and Construction in Progress	91,328	0
Depreciable Capital Assets, Net	15,503,477	0
<i>Total Noncurrent Assets</i>	<u>15,594,805</u>	<u>0</u>
<i>Total Assets</i>	<u>20,396,061</u>	<u>4,248,671</u>
Deferred Outflows of Resources		
Deferred Amount on Refunding	35,359	0
Asset Retirement Obligation	654,785	0
<i>Total Deferred Outflows of Resources</i>	<u>690,144</u>	<u>4,248,671</u>
Liabilities		
Current Liabilities:		
Accounts Payable	24,394	34,235
Accrued Wages	24,113	0
Intergovernmental Payable	364,613	0
Accrued Interest Payable	11,587	0
Compensated Absences Payable	19,599	0
Sanitary Sewer Bonds Payable	150,000	0
OPWC Loan Payable	24,540	0
<i>Total Current Liabilities</i>	<u>618,846</u>	<u>34,235</u>
Long-Term Liabilities (net of current portion):		
Compensated Absences Payable	32,774	0
Sanitary Sewer Bonds Payable	3,799,577	0
OPWC Loan Payable	319,368	0
Asset Retirement Obligation	2,793,831	0
<i>Total Long-Term Liabilities</i>	<u>6,945,550</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,564,396</u>	<u>34,235</u>
Net Position		
Net Investment in Capital Assets	11,336,679	0
Unrestricted	2,185,130	4,214,436
<i>Total Net Position</i>	<u>\$13,521,809</u>	<u>\$4,214,436</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, 2020*

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for Services	\$3,494,116	\$11,384,239
Other	3,440	0
<i>Total Operating Revenues</i>	<u>3,497,556</u>	<u>11,384,239</u>
Operating Expenses		
Personal Services	572,758	232,510
Materials and Supplies	95,533	0
Contractual Services	1,973,712	9,784,619
Depreciation	1,339,094	0
<i>Total Operating Expenses</i>	<u>3,981,097</u>	<u>10,017,129</u>
<i>Operating Income (Loss)</i>	(483,541)	1,367,110
Non-Operating Expenses		
Interest and Fiscal Charges	(144,442)	0
<i>Income (Loss) Before Transfers</i>	(627,983)	1,367,110
Transfers In	0	574,695
<i>Change in Net Position</i>	(627,983)	1,941,805
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>14,149,792</u>	<u>2,272,631</u>
<i>Net Position End of Year</i>	<u><u>\$13,521,809</u></u>	<u><u>\$4,214,436</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$3,529,444	\$0
Cash Received from Interfund Services Provided	0	11,384,239
Other Cash Receipts	3,440	0
Cash Payments to Employees	(568,010)	(238,465)
Cash Payments to Suppliers	<u>(2,024,316)</u>	<u>(9,750,384)</u>
<i>Net Cash Provided By Operating Activities</i>	<u>940,558</u>	<u>1,395,390</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	<u>0</u>	<u>574,695</u>
Cash Flows from Capital and Related Financing Activities		
Aquisition of Capital Assets	(57,555)	0
Refunding General Obligation Bonds Issued	1,965,000	0
Principal Payments on General Obligation Bonds	(223,823)	0
Interest Payments on General Obligation Bonds	(114,151)	0
Bond Issuance Cost	(32,890)	0
Payment to Refunded Bond Escrow Agent	(1,932,110)	0
Principal Payments on OPWC Loans	<u>(24,540)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(420,069)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	520,489	1,970,085
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,035,496</u>	<u>2,278,586</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,555,985</u>	<u>\$4,248,671</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2020

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	(\$483,541)	\$1,367,110
Adjustments:		
Depreciation Expense	1,339,094	0
(Increase) Decrease in Deferred Outflows:		
Asset Retirement Obligation	62,085	0
(Increase) Decrease in Assets:		
Accounts Receivable	35,328	0
Materials and Supplies Inventory	2,674	0
Increase (Decrease) in Liabilities:		
Accounts Payable	7,658	28,280
Accrued Wages	3,184	0
Compensated Absences Payable	1,036	0
Intergovernmental Payable	<u>(26,960)</u>	<u>0</u>
<i>Net Cash Provided By (Used for) Operating Activities</i>	<u>\$940,558</u>	<u>\$1,395,390</u>

Noncash Activities:

During 2020, Richland County issued general obligation bonds to refund sewer portion of debt issued in 2016. The proceeds were deposited immediately into an irrevocable trust for the defeasance of \$1,830,000 of outstanding bond principal and \$101,049 of interest.

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,103,792
Cash and Cash Equivalents in Segregated Accounts	73,592	835,018
Due from Other Governments	0	5,020,783
Permissive Sales Taxes Receivable	0	6,140,642
Property Taxes Receivable	0	151,095,070
Special Assessments Receivable	0	2,325,966
<i>Total Assets</i>	<u>73,592</u>	<u>178,521,271</u>
Liabilities		
Due to Other Governments	<u>0</u>	<u>1,631,038</u>
Deferred Inflows of Resources		
Property Taxes	<u>0</u>	<u>146,533,294</u>
Net Position		
Restricted for:		
County Home	73,592	0
Individuals, Organizations, and Other Governments	<u>0</u>	<u>30,356,939</u>
<i>Total Net Position</i>	<u>\$73,592</u>	<u>\$30,356,939</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, 2020

	Private Purpose Trust	Custodial Funds
Additions		
Intergovernmental	\$0	\$22,381,202
Amounts Received as Fiscal Agent	0	16,286,304
Licenses and Permits, and Fees for Other Governments	0	15,625,301
Fines and Forfeitures for Other Governments	0	2,146,216
Property Tax Collections for Other Governments	0	140,374,352
Special Assessments Collections for Other Governments	0	2,325,966
Sheriff Sales Collections for Others	0	1,867,478
Contributions and Donations	620,943	0
Investment Earnings	12	0
<i>Total Additions</i>	<u>620,955</u>	<u>201,006,819</u>
Deductions		
Distributions to the State of Ohio	0	24,460,189
Distributions of State Funds to Other Governments	0	5,613,790
Distributions to Other Governments	0	7,417,575
Distributions as Fiscal Agent	0	14,741,274
Fines and Forfeitures Distributions to Other Governments	0	2,152,142
Property Tax Distributions to Other Governments	0	142,458,175
Special Assessments Distributions to Other Governments	0	663,286
Sheriff Sales Distributions to Others	0	1,867,478
Benefits	578,099	0
<i>Total Deductions</i>	<u>578,099</u>	<u>199,373,909</u>
<i>Change in Net Position</i>	42,856	1,632,910
<i>Net Position Beginning of Year</i>	<u>30,736</u>	<u>28,724,029</u>
<i>Net Position End of Year</i>	<u><u>\$73,592</u></u>	<u><u>\$30,356,939</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 1 – Description of Richland County and Reporting Entity

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

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

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

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

The County is associated with certain organizations which are defined as Insurance Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 23, 24, 25 and 26). These organizations are:

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

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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

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

Fund Accounting

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County's private purpose trust fund accounts for monies held in trust for the residents of the County Home (Dayspring). Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County's fiduciary funds are private purpose trust funds and custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments.

Measurement Focus

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

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

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

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

Basis of Accounting

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources included the deferred charges on refundings and asset retirement obligations reported in the government-wide statement of net position and for pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to the asset retirement obligations is measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 15 and 16.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales taxes, charges for service, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 18. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 15 and 16)

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

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Budgetary Process

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

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

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

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 2020, investments were limited to United States treasury notes, commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, local government bonds, foreign bonds, mutual funds and STAR Ohio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

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

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2020 amounted to \$1,812,484 which includes \$1,450,680 assigned from other County funds.

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Capital Assets

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

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

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 loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activity, which are presented as internal balances.

Compensated Absences

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

Accrued Liabilities and Long-term Obligations

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

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

Fund Balance

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

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

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

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

Richland County, Ohio
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For the Year Ended December 31, 2020

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

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, medical insurance programs and the County phone system. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

Internal Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other

Richland County, Ohio
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financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Bond Premiums and Discounts

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

Deferred Charge on Refunding

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

Estimates

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

Pensions/Other Postemployment Benefits (OPEB)

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

Note 3 – Change in Accounting Principle and Restatement of Net Position

For 2020, the City implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had the following effect on net position as of December 31, 2019:

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For the Year Ended December 31, 2020

Restatement of Net Position

The implementation of GASB Statement No. 83 had no effect on net position for governmental funds but the following effect on net position of business-type activity / sewer fund as of December 31, 2019:

	Business-Type Activity / Sewer Fund
Net Position, Decemeber 31, 2019	\$16,226,753
Adjustments:	
GASB Statement 83	(2,076,961)
Restated Net Position, December 31, 2019	\$14,149,792

Note 4 – Compliance and Accountability

Compliance

Contrary to ORC section 5705.10, the State Fee Assessment fund had a negative fund balance of \$1,429 at December 31, 2020, indicating that revenue from other sources were used to pay obligations in this fund.

Contrary to Ohio Revised Code (ORC) section 5705.39, the Federal Grants and State Fee Assessment funds had original or final appropriations in excess of original or final estimated revenue plus beginning balances in the amount of \$133,014, and \$1,985 respectively.

Contrary to Ohio Revised Code (ORC) section 5705.41(B), the general fund intergovernmental expenses had expenditures plus encumbrances of \$1,128,877 and appropriations of \$1,105,846, leaving an excess of \$23,031.

Accountability

The special projects fund had a deficit fund balance of \$18,832. The deficit was caused by the application of generally accepted accounting principles to this fund. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

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.

Richland County, Ohio
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The major differences for those funds between the budget basis and the GAAP basis are that:

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

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

Net Change in Fund Balances General and Major Special Revenue Funds						
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants
GAAP Basis	\$3,588,219	\$483,781	\$1,974,238	(\$1,195,370)	\$751,943	\$1,007,736
Net Adjustment for						
Revenue Accruals	252,894	(313,254)	183,928	417,845	27,435	(15,306)
Unreported Cash	(103,082)	0	0	0	0	0
Beginning Fair Value						
Adjustment for Investments	743,692	0	5,206	0	0	0
Ending Fair Value						
Adjustment for Investments	(1,258,896)	0	(1,528)	0	0	0
Net Adjustment for						
Expenditure Accruals	725,916	180,083	971,529	67,390	26,833	10,010
Encumbrances	(473,666)	(3,994)	0	(94,572)	(1,997)	(712,281)
Budget Basis	<u>\$3,475,077</u>	<u>\$346,616</u>	<u>\$3,133,373</u>	<u>(\$804,707)</u>	<u>\$804,214</u>	<u>\$290,159</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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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.

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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. 2020 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$13.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$1,746,669,140
Other Real Estate	342,385,920
Tangible Personal Property	
Public Utility	428,040,470
Total	<u><u>\$2,517,095,530</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 custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 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.

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2020. 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, 2020

Note 8 – Receivables

Receivables at December 31, 2020, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$1,210,106.

The County has \$241,450 in delinquent special assessments at December 31, 2020.

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 \$6,066.

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

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

Governmental Activities	
Mental Health Grants and Subsidies	\$3,906,953
Gasoline and Excise Tax	1,807,104
Motor Vehicle Distribution	1,762,578
Children's Services Grants and Subsidies	1,628,821
Homestead and Rollback	1,016,762
Public Assistance Grants and Subsidies	966,322
DD Grants and Subsidies	858,565
Miscellaneous	739,716
Court Grants and Subsidies	733,364
Casino Tax	720,835
Local Government and Local Government Revenue Assistance	688,290
Total	<u><u>\$14,829,310</u></u>

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

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

Richland County, Ohio
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For the Year Ended December 31, 2020

Note 9 – 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 2020, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible.

Coverage provided by CORSA is as follows:

General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	269,388,514
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	3,000,000
Sewer Line Coverage	45,036,750
Electric Data Processing	250,000
Jail Doctor Coverage	1,000,000

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 23). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

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

In 2020, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Incorporated (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Note 10 – 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:

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Governmental Funds:	
General	\$473,666
Mental Health Board	3,994
Public Assistance	94,572
Children's Service	1,997
Federal Grants	712,281
Other Governmental Funds	6,623
Total Governmental Funds	\$1,293,133
 Proprietary Funds:	
Sewer Fund	\$396,407
Employee Health Insurance	35,995
Total Proprietary Funds	\$432,402

Note 11 – Tax Abatement Disclosure

Community Reinvestment Area (CRA)

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

Enterprise Zone Tax Exemptions

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

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

Overlapping District	Amount
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$77,463
City of Shelby	21,472
Village of Bellville	5,405
Village of Butler	22
Village of Lexington	12,534
Washington Township	7,287
 <i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	179,547
City of Shelby	102,561
Village of Lexington	40,053
Total	\$446,344

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 12 – Fund Balances

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

Fund Balances	General	Mental Health Board	Developmental Disabilities Board	Public Assistance
<u>Nonspendable:</u>				
Inventory	\$128,272	\$758	\$87,593	\$8,307
Prepays	267,104	0	11,880	0
Loans	91,584	0	0	0
Developmental Disability Gifts	0	0	0	0
Interfund Receivable	935,000	0	0	0
Unclaimed Funds	598,086	0	0	0
<i>Total Nonspendable</i>	<u>2,020,046</u>	<u>758</u>	<u>99,473</u>	<u>8,307</u>
<u>Restricted for:</u>				
Mental Health Board	0	5,602,674	0	0
Developmental Disabilities Board	0	0	30,585,266	0
Public Assistance	0	0	0	801,842
Children's Services	0	0	0	0
Federal Grants	0	0	0	0
Debt Service	0	0	0	0
Street Repair and Maintenance	0	0	0	0
Court Operations	0	0	0	0
Public Safety Operations	0	0	0	0
Dayspring County Home	0	0	0	0
Child Support Enforcement Operations	0	0	0	0
Real Estate Collections	0	0	0	0
Phase II Wireless	0	0	0	0
Voting Equipment	0	0	0	0
Other Operations	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>5,602,674</u>	<u>30,585,266</u>	<u>801,842</u>
<u>Committed to:</u>				
General Operations	385,196	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>385,196</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assigned to:</u>				
General Operations	2,079,155	0	0	0
Street Repair and Maintenance	0	0	0	0
Capital Improvements	0	0	0	0
<i>Total Assigned</i>	<u>2,079,155</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficits)	13,722,013	0	0	0
Total Fund Balances	<u><u>\$18,206,410</u></u>	<u><u>\$5,603,432</u></u>	<u><u>\$30,684,739</u></u>	<u><u>\$810,149</u></u>

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Children's Services	Federal Grants	Other Governmental Funds	Total
\$12,194	\$0	\$346,173	\$583,297
0	0	0	278,984
0	0	0	91,584
0	0	210,017	210,017
0	0	0	935,000
0	0	0	598,086
<u>12,194</u>	<u>0</u>	<u>556,190</u>	<u>2,696,968</u>
0	0	0	5,602,674
0	0	0	30,585,266
0	0	0	801,842
7,088,568	0	0	7,088,568
0	1,194,470	0	1,194,470
0	0	683,427	683,427
0	0	2,147,852	2,147,852
0	0	2,020,983	2,020,983
0	0	708,635	708,635
0	0	1,943,339	1,943,339
0	0	555,325	555,325
0	0	1,369,016	1,369,016
0	0	635,425	635,425
0	0	215,664	215,664
0	0	2,046,526	2,046,526
0	0	1,696,966	1,696,966
<u>7,088,568</u>	<u>1,194,470</u>	<u>14,023,158</u>	<u>59,295,978</u>
0	0	0	385,196
0	0	37,587	37,587
0	0	48,394	48,394
0	0	144,741	144,741
0	0	101,962	101,962
<u>0</u>	<u>0</u>	<u>332,684</u>	<u>717,880</u>
0	0	0	2,079,155
0	0	562,215	562,215
0	0	95,938	95,938
<u>0</u>	<u>0</u>	<u>658,153</u>	<u>2,737,308</u>
0	0	(18,832)	13,703,181
<u>\$7,100,762</u>	<u>\$1,194,470</u>	<u>\$15,551,353</u>	<u>\$79,151,315</u>

Richland County, Ohio
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In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the general fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2020, is \$1,499,879.

Note 13 – Deposits and Investments

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;

Richland County, Ohio
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5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature no later than three years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Richland County, Ohio
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For the Year Ended December 31, 2020

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share:				
STAR Ohio	<u>\$12,995,950</u>	55.8 Days	AAAm	N/A
Fair Value - Level One Inputs:				
U. S. Treasury Note	3,606,117	Less than five years	AA+	8.39
Money Market Mutual Funds	<u>12,120,975</u>	Less than one year	AA+	14.36
Total Fair Value - Level One Inputs	<u>15,727,092</u>			
Fair Value - Level Two Inputs:				
Commercial Paper	8,747,870	Less than five years	AA+	10.36
Federal Farm Credit Bank Bonds	5,821,027	Less than five years	AA+	6.90
Federal National Mortgage Association Notes	12,306,855	Less than five years	AA+	14.58
Federal Home Loan Mortgage Corporation Notes	20,190,266	Less than five years	AA+	23.92
Federal Home Loan Bank Bonds	5,657,700	Less than five years	AA+	6.70
Local Government Bonds	1,707,977	Less than five years	AA	2.02
Foreign Bonds	<u>1,249,993</u>	Less than five years	AA-	1.48
Total Fair Value - Level Two Inputs	<u>55,681,688</u>			
Total Investments	<u>\$84,404,730</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The U.S. Treasury Note and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association

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

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

Note 14 – Compensated Absences

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

Note 15 – Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement

Richland County, Ohio
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systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees, other than full-time police and firefighters, participate in the OPERS. OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections.

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Notes to the Basic Financial Statements
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Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
2020 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2020 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is also determined by the OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2020, the County's contractually required contribution was \$5,644,904 for the traditional plan, \$131,005 for the combined plan and \$95,911 for the member-directed plan. Of these amounts, \$427,301 is reported as an intergovernmental payable for the traditional plan, \$10,792 for the combined plan, and \$6,941 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$25,940 for 2020. Of this amount, \$3,342 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.28470806%	0.24340316%	0.00266081%	
Prior Measurement Date	<u>0.29470636%</u>	<u>0.27972600%</u>	<u>0.00441905%</u>	
Change in Proportionate Share	<u>-0.00999830%</u>	<u>-0.03632284%</u>	<u>-0.00175824%</u>	
Proportionate Share of the:				
Net Pension Liability	\$56,274,476	\$0	\$643,821	\$56,918,297
Net Pension Asset	0	507,555	0	507,555
Pension Expense	7,059,752	64,996	(31,244)	7,093,504

2020 pension expense for the member-directed defined contribution plan was \$80,549. The aggregate pension expense for all pension plans was \$7,174,053 for 2020.

Richland County, Ohio
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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$1,445	\$1,445
Changes of assumptions	3,005,717	52,334	34,561	3,092,612
Net difference between projected and actual earnings on pension plan investments	0	0	31,309	31,309
Changes in proportion and differences between County contributions and proportionate share of contributions	0	49,671	210,331	260,002
County contributions subsequent to the measurement date	<u>5,644,904</u>	<u>131,005</u>	<u>50,217</u>	<u>5,826,126</u>
Total Deferred Outflows of Resources	<u>\$8,650,621</u>	<u>\$233,010</u>	<u>\$327,863</u>	<u>\$9,211,494</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$711,510	\$119,158	\$4,117	\$834,785
Net difference between projected and actual earnings on pension plan investments	11,225,494	65,831	0	11,291,325
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,868,347</u>	<u>0</u>	<u>319,430</u>	<u>2,187,777</u>
Total Deferred Inflows of Resources	<u>\$13,805,351</u>	<u>\$184,989</u>	<u>\$323,547</u>	<u>\$14,313,887</u>

\$5,826,126 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2021	(\$2,711,406)	(\$25,709)	(\$9,439)	(\$2,746,554)
2022	(4,095,815)	(24,472)	6,374	(4,113,913)
2023	464,846	(6,117)	15,379	474,108
2024	(4,457,259)	(30,217)	(58,215)	(4,545,691)
2025	0	(244)	0	(244)
Thereafter	<u>0</u>	<u>3,775</u>	<u>0</u>	<u>3,775</u>
Total	<u>(\$10,799,634)</u>	<u>(\$82,984)</u>	<u>(\$45,901)</u>	<u>(\$10,928,519)</u>

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For the Year Ended December 31, 2020

Actuarial Assumptions – OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans

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within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$92,814,828	\$56,274,476	\$23,425,779
OPERS Combined Plan	(306,688)	(507,555)	(652,320)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented as follows:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

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Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$916,690	\$643,821	\$412,588

Note 16 – Defined Benefit OPEB Plans

See Note 15 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced later for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

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

The County's contractually required contribution was \$33,698 for 2020. Of this amount, \$2,776 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability Current Measurement Date	0.27712321%	0.00266081%	
Proportion of the Net OPEB Liability Prior Measurement Date	<u>0.28756716%</u>	<u>0.00441905%</u>	
Change in Proportionate Share	<u>0.01044395%</u>	<u>0.00175824%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$46,764	\$46,764
OPEB Liability	39,531,135	0	39,531,135
OPEB Expense	3,381,237	(1,596)	3,379,641

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,027	\$2,996	\$4,023
Changes of assumptions	6,058,986	772	6,059,758
Net difference between projected and actual earnings on OPEB plan investments	0	1,639	1,639
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	8,894	8,894
County contributions subsequent to the measurement date	<u>33,698</u>	<u>0</u>	<u>33,698</u>
Total Deferred Outflows of Resources	<u>\$6,093,711</u>	<u>\$14,301</u>	<u>\$6,108,012</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$3,500,691	\$9,315	\$3,510,006
Changes of assumptions	0	44,418	44,418
Net difference between projected and actual earnings on OPEB plan investments	1,949,101	0	1,949,101
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	<u>831,914</u>	<u>3,219</u>	<u>835,133</u>
Total Deferred Inflows of Resources	<u>\$6,281,706</u>	<u>\$56,952</u>	<u>\$6,338,658</u>

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\$33,698 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021 Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2021	\$472,116	(\$10,891)	\$461,225
2022	137,510	(9,782)	127,728
2023	1,550	(9,393)	(7,843)
2024	(832,869)	(9,153)	(842,022)
2025	0	(762)	(762)
Thereafter	0	(2,670)	(2,670)
Total	(\$221,693)	(\$42,651)	(\$264,344)

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.50 percent, ultimate in 2030
Prior measurement date	7.25 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

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Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$50,092,791	\$39,531,135	\$28,818,043

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the County's proportionate share of the net OPEB liability calculated using the assumed trend rates, and the County's proportionate share of the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$37,148,366	\$39,531,135	\$39,393,064

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Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 15.

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Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$40,687)	(\$46,764)	(\$51,919)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$51,599)	(\$46,764)	(\$40,873)

Note 17 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2020, consist of the following individual fund receivables and payables:

	Interfund Receivable			
		Children's Services	Other Governmental Funds	
Interfund Payable	General			
Public Assistance	\$8,765	\$130,333	\$0	\$139,098
Federal Grants	9,945	0	0	9,945
Other Governmental Funds	1,332,000	0	25,346	1,357,346
Total	\$1,350,710	\$130,333	\$25,346	\$1,506,389

The Public Assistance fund owed a total of \$130,333 to Children's Services for services provided for various programs and \$8,765 to the general fund for services provided by Domestic Relations Court. The Federal grants fund owed \$9,945 to the General fund to account for a shortage of revenues due to timing of revenues. Other governmental funds had \$25,346 of interfund receivables to provide additional resources for current operations to other governmental funds. All interfund balances will be repaid within one year.

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

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

As of December 31, 2020, the bonds had a balance of \$1,332,000, which was an interfund receivable in the general fund and an interfund payable in the general obligation debt service fund. Principal and interest requirements to retire the bonds outstanding at December 31, 2020, are as follows:

	Principal	Interest
2021	\$397,000	\$37,810
2022	145,000	26,180
2023	150,000	22,120
2024	155,000	17,920
2025	160,000	13,580
2026	160,000	9,100
2027	165,000	4,620
Total	\$1,332,000	\$131,330

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfer to	Transfer From			Total
	General	Developmental	Other	
		Board	Governmental	
Federal Grants	\$73,522	\$0	\$0	\$73,522
Other Governmental Funds	434,957	100,000	209,029	743,986
Employee Health Insurance	0	574,695	0	574,695
Total	\$508,479	\$674,695	\$209,029	\$1,392,203

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

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Note 18 – Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 01/01/2020	Additions	Reductions	Balance 12/31/2020
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$2,806,060	\$0	\$0	\$2,806,060
Construction in progress	2,645,403	0	(2,645,403)	0
Total capital assets not being depreciated	<u>5,451,463</u>	<u>0</u>	<u>(2,645,403)</u>	<u>2,806,060</u>
Capital assets being depreciated:				
Land improvements	767,478	0	0	767,478
Buildings	65,821,879	3,058,164	0	68,880,043
Machinery and equipment	25,790,430	831,209	(519,682)	26,101,957
Infrastructure	131,904,062	1,824,154	(571,486)	133,156,730
Total capital assets being depreciated	<u>224,283,849</u>	<u>5,713,527</u>	<u>(1,091,168)</u>	<u>228,906,208</u>
Accumulated Depreciation:				
Land improvements	(277,967)	(38,374)	0	(316,341)
Buildings	(35,020,628)	(1,489,156)	0	(36,509,784)
Machinery and equipment	(20,288,157)	(1,317,640)	519,682	(21,086,115)
Infrastructure	(70,082,419)	(3,361,288)	563,405	(72,880,302)
Total accumulated depreciation	<u>(125,669,171)</u>	<u>(6,206,458) *</u>	<u>1,083,087</u>	<u>(130,792,542)</u>
Capital assets being depreciated, net	<u>98,614,678</u>	<u>(492,931)</u>	<u>(8,081)</u>	<u>98,113,666</u>
Governmental activities capital assets, net	<u><u>\$104,066,141</u></u>	<u><u>(\$492,931)</u></u>	<u><u>(\$2,653,484)</u></u>	<u><u>\$100,919,726</u></u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$509,700
Judicial System	97,967
Public Safety	894,572
Public Works	3,623,998
Health	598,207
Human Services	457,655
Conservation and Recreation	24,359
Total Depreciation Expense	<u><u>\$6,206,458</u></u>

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	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Capital assets being depreciated:				
Buildings	6,539,587	0	0	6,539,587
Machinery and equipment	761,591	57,555	(14,578)	804,568
Infrastructure	44,245,130	0	0	44,245,130
Total capital assets being depreciated	51,546,308	57,555	(14,578)	51,589,285
Accumulated Depreciation:				
Buildings	(4,757,004)	(145,325)	0	(4,902,329)
Machinery and equipment	(688,076)	(33,303)	14,578	(706,801)
Infrastructure	(29,316,212)	(1,160,466)	0	(30,476,678)
Total accumulated depreciation	(34,761,292)	(1,339,094)	14,578	(36,085,808)
Capital assets being depreciated, net	16,785,016	(1,281,539)	0	15,503,477
Business-type activities capital assets, net	\$16,876,344	(\$1,281,539)	\$0	\$15,594,805

Note 19 – Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
General Obligation Bonds:			
Correctional Facilities Refunding	2014	1.0-4.0 %	\$9,355,000
Various Purposes Refunding	2015	1.0-4.5	6,330,000
Various Purposes Improvement and Refunding	2016	2.0-3.5	1,825,000
Various Purposes Improvement and Refunding	2019	2.0-4.0	5,061,177
Various Purposes Improvement and Refunding	2020	0.61-3.91	13,090,000
Special Assessment Bond:			
Marlow Heights Sewer	1999	4.0-5.75	740,000

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
OPWC Loans from Direct Borrowings:			
OPWC Possum Run Road Engineering	2009	0.0 %	\$324,541
OPWC Amoy-Ganges and Franklin Church Road	2011	0.0	213,865
OPWC Bridge Replacement 2013	2014	0.0	230,000
OPWC Hulit Road and Bridge Improvement	2019	0.0	149,219
Business-Type Activity:			
Various Purpose Refunding 2015	2015	1.0-4.5	2,425,000
Various Purpose Refunding 2016	2016	2.0-3.5	2,090,000
Various Purpose Refunding 2019	2019	2.0-4.0	63,823
Various Purpose Refunding 2020	2020	0.61-3.19	1,965,000
OPWC Loans from Direct Borrowings:			
OPWC Sewer Improvement Loan	2007	0.0	295,000
OPWC Harprest Heights Sewer Loan	2010	0.0	137,869
OPWC Country Meadows Sewer Loan	2013	0.0	156,236

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

	<u>Outstanding 01/01/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2020</u>	<u>Amounts Due in One Year</u>
Governmental Activities:					
General Obligation Bonds:					
Correctional Facilities Refunding 2014					
Serial Bonds	\$5,435,000	\$0	\$4,885,000	\$550,000	\$550,000
Term Bonds	2,795,000	0	2,795,000	0	0
Unamortized Premium	213,390	0	202,159	11,231	0
Various Purpose Refunding 2015					
Serial Bonds	2,855,000	0	2,590,000	265,000	265,000
Term Bonds	2,780,000	0	2,780,000	0	0
Unamortized Premium	254,380	0	239,772	14,608	0
Various Purposes Improvement and Refunding 2016					
Serial Bonds	1,305,000	0	140,000	1,165,000	90,000
Term Bonds	235,000	0	0	235,000	0
Unamortized Premium	9,996	0	1,026	8,970	0
Various Purposes Improvement and Refunding 2019					
Serial Bonds	5,061,177	0	461,177	4,600,000	280,000
Unamortized Premium	584,618	0	38,806	545,812	0
Various Purposes Improvement and Refunding 2020					
Serial Bonds	0	7,260,000	190,000	7,070,000	125,000
Term Bonds	0	5,830,000	0	5,830,000	0
Total General Obligation Bonds	<u>\$21,528,561</u>	<u>\$13,090,000</u>	<u>\$14,322,940</u>	<u>\$20,295,621</u>	<u>\$1,310,000</u>

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Outstanding 01/01/2020	Additions	Reductions	Outstanding 12/31/2020	Amounts Due in One Year
Governmental Activities (continued)					
Special Assessment Debt with Governmental Commitment:					
Marlow Heights Sewer	\$65,000	\$0	\$65,000	\$0	\$0
Long-term Notes:					
Various Purpose Note - 2019	1,075,000	0	1,075,000	0	0
Unamortized Premium	6,765	0	6,765	0	0
Total Long-Term Notes	1,081,765	0	1,081,765	0	0
OPWC Loans from Direct Borrowings:					
OPWC Possum Run Road Engineering Loan	113,590	0	32,454	81,136	16,227
OPWC Amoy-Ganges and Franklin Church Road Loan	133,665	0	10,694	122,971	5,347
OPWC Bridge Replacement Loan - 2013	172,500	0	11,500	161,000	5,750
OPWC Hulit Road and Bridge Improvement	141,759	0	3,730	138,029	7,460
Total OPWC Loans from Direct Borrowings	561,514	0	58,378	503,136	34,784
Other General Long-Term Obligations					
Capital Leases	1,753,632	0	50,656	1,702,976	52,211
Compensated Absences	4,481,439	1,689,287	1,226,363	4,944,363	1,999,881
Total Other General Long-Term Obligations	6,235,071	1,689,287	1,277,019	6,647,339	2,052,092
Net Pension Liability:					
STRS	977,247	0	333,426	643,821	0
OPERS	80,714,091	0	24,439,615	56,274,476	0
Total Net Pension Liability	81,691,338	0	24,773,041	56,918,297	0
 OPEB Liability - OPERS	 38,745,189	 785,946	 0	 39,531,135	 0
 Total Governmental Activities	 \$149,908,438	 \$15,565,233	 \$41,578,143	 \$123,895,528	 \$3,396,876
 Business-Type Activity:					
General Obligation Bonds:					
Various Purpose Refunding 2015					
Serial Bonds	\$955,000	\$0	\$870,000	\$85,000	\$85,000
Term Bonds	1,045,000	0	1,045,000	0	0
Unamortized Premium	103,725	0	97,963	5,762	0
Various Purpose Refunding 2016					
Serial Bonds	540,000	0	45,000	495,000	50,000
Term Bonds	1,425,000	0	0	1,425,000	0
Unamortized Premium	3,951	0	136	3,815	0
Various Purpose Refunding 2019					
Serial Bonds	63,823	0	63,823	0	0
Various Purpose Refunding 2020					
Serial Bonds	0	815,000	30,000	785,000	15,000
Term Bonds	0	1,150,000	0	1,150,000	0
Total General Obligation Bonds	4,136,499	1,965,000	2,151,922	3,949,577	150,000
OPWC Loans from Direct Borrowings:					
OPWC Sewer Improvement Loan	176,826	0	9,834	166,992	9,834
OPWC Harprest Heights Sewer Loan	86,164	0	6,894	79,270	6,894
OPWC Country Meadows Sewer Loan	105,458	0	7,812	97,646	7,812
Total OPWC Loans from Direct Borrowing	368,448	0	24,540	343,908	24,540
Compensated Absences	51,337	18,595	17,559	52,373	19,599
Asset Retirement Obligation	2,793,831	0	0	2,793,831	0
Total Business-Type Activity	\$7,350,115	\$1,983,595	\$2,194,021	\$7,139,689	\$194,139

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 (\$635,000) and from taxes. These bonds are paid from the general obligation debt retirement fund.

Special assessment debt was 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. As of December 31, 2020, this debt was paid in full.

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harprest Heights Sewer Loan, and County Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$343,908. Principal paid for the current year and total net revenues were \$24,540 and \$855,553 respectively.

On December 30, 2014 the County issued Correctional Facilities Refunding general obligation bonds in the amount of \$9,355,000 at an average coupon rate of 3.371 percent over a 23-year period. Proceeds of \$9,355,000 were issued to refinance \$7,995,000 of the callable portion of 2008 Correctional Facilities bonds. In 2020, these bonds were refunded by the Various Purpose Improvement and Refunding 2020 bonds.

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

The bonds were sold at a premium of \$269,545. Proceeds of \$9,422,312 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,995,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2020, \$7,195,000 of the defeased debt remained outstanding.

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

The bonds were sold at a premium of \$459,955. Proceeds of \$6,657,420 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds and to currently refund \$2,464,514 of USDA sanitary sewer improvement bonds. As a result, \$5,820,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2020, \$5,205,000 of the defeased debt remained outstanding.

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9.0-year period. Proceeds of \$15,055,000 were issued to refinance \$7,130,000 of the callable portion of 2014 Correctional Facilities Refunding bonds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$1,700,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2020, \$1,340,000 of the defeased debt remained outstanding.

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9-year period. Proceeds of \$15,055,000 were issued to refinance \$5,105,000 of the callable portion of 2015 Various Purpose Refunding bonds

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

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

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

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

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

The bonds were sold at a premium of \$584,618. A portion of the proceeds of \$5,581,970 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,565,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2020, \$5,005,000 of the defeased debt remained outstanding.

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

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

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

Net proceeds of \$14,803,635 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,585,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. As of December 31, 2020, \$7,585,000 of the defeased debt remained outstanding.

The County decreased its total debt service payments by \$1,115,941 as a result of the refunding. The County also realized an economic gain (difference between the present values of the old and new debt service payments) of \$883,824. The County incurred accounting losses (difference between amount paid to bond escrow agent and the refunding amount) of \$1,241,567, \$519,450 and \$35,730 on the 2014 Correctional Facilities and 2015 Various Purpose bonds Governmental and Business-type activities, respectively. An analysis of the refunding follows:

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Governmental Activities		Business-Type Activity
	2014 Correctional	2015 Various Purpose	2015 Various Purpose
Outstanding Principal at December 31, 2019	\$8,230,000	\$5,635,000	\$2,000,000
Amount Refunded	(7,130,000)	(5,105,000)	(1,830,000)
Principal Payment	(550,000)	(265,000)	(85,000)
Outstanding Principal at December 31, 2020	<u>\$550,000</u>	<u>\$265,000</u>	<u>\$85,000</u>

	Governmental Activities		Business-Type Activity
	2014 Correctional	2015 Various Purpose	2011 Various Purpose
Serial Bonds	\$5,435,000	\$2,855,000	\$955,000
Term Bonds	2,795,000	2,780,000	1,045,000
Premium on Bonds	213,390	254,380	103,725
Total Bonds	8,443,390	5,889,380	2,103,725
Non-refunded Portion of Bonds	(1,100,000)	(530,000)	(170,000)
Non-refunded Portion of Premium	(22,462)	(29,216)	(11,524)
Prior Accounting Gain/Loss	(1,079,330)	(461,283)	(25,821)
Payment to Refunded Bond Escrow Agent - Other Financing Use	(7,483,195)	(5,388,331)	(1,932,110)
Accounting Loss	<u>(\$1,241,597)</u>	<u>(\$519,450)</u>	<u>(\$35,730)</u>

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

The 2016 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2030, 2032, 2036, 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			
	\$1,415,000	\$1,475,000	\$1,815,000	\$2,275,000
2029	\$700,000	0	0	0
2031	0	725,000	0	0
2033	0	0	590,000	0
2034	0	0	600,000	0
2036	0	0	0	635,000
2037	0	0	0	650,000
2038	0	0	0	530,000
2039	0	0	0	225,000
Total	<u>\$700,000</u>	<u>\$725,000</u>	<u>\$1,190,000</u>	<u>\$2,040,000</u>
<i>Stated Maturity</i>	<i>12/01/2030</i>	<i>12/01/2032</i>	<i>12/01/2035</i>	<i>12/01/2040</i>

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

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

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$503,136 and \$343,908 respectively. These loans contain provisions that in the event of default (OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

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

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

Year	Governmental Activities					<i>From Direct Borrowings</i>
	General Obligation				OPWC Loans	
	Serial Bonds		Term Bonds			
	Principal	Interest	Principal	Interest		
2021	\$1,310,000	\$919,766	\$0	\$0	\$34,784	
2022	1,340,000	459,979	0	0	62,108	
2023	1,360,000	439,171	0	0	62,108	
2024	1,390,000	416,348	0	0	29,654	
2025	1,415,000	389,732	0	0	29,654	
2026-2030	4,900,000	1,129,691	1,415,000	367,108	148,270	
2031-2035	1,650,000	233,350	2,650,000	527,642	110,429	
2036-2040	285,000	11,400	2,000,000	165,402	26,129	
Total	<u>\$13,650,000</u>	<u>\$3,999,437</u>	<u>\$6,065,000</u>	<u>\$1,060,152</u>	<u>\$503,136</u>	

Richland County, Ohio
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For the Year Ended December 31, 2020

Year	Business-Type Activity				<i>From Direct</i>
	General Obligation				<i>Borrowings</i>
	Serial Bonds		Term Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
	Principal	Interest	Principal	Interest	Principal
2021	\$150,000	\$181,554	\$0	\$0	\$24,540
2022	155,000	109,780	0	0	24,540
2023	160,000	107,919	0	0	24,540
2024	160,000	105,737	0	0	24,540
2025	165,000	103,229	0	0	24,540
2026-2030	510,000	317,010	350,000	174,675	122,700
2031-2035	65,000	54,675	920,000	248,075	86,394
2036-2040	0	0	685,000	174,600	12,114
2041-2045	0	0	505,000	85,200	0
2046	0	0	115,000	4,600	0
Total	\$1,365,000	\$979,904	\$2,575,000	\$687,150	\$343,908

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, 2020, are an overall debt margin of \$62,477,485 and an unvoted debt margin of \$26,221,052.

Note 20 – Capital Leases – Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2018, the County entered into a lease agreement for an excavator. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2020 totaled \$50,656.

The assets acquired through capital leases are as follows:

	Governmental Activities
Building	\$1,680,914
Equipment	200,524
Total Assets	1,881,438
Less: Accumulated depreciation	(1,398,086)
Total	\$483,352

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Future minimum lease payments are as follows:

Year	Amount
2021	\$227,070
2022	175,000
2023	175,000
2024	175,000
2025	175,000
2026-2030	875,000
2031-2035	875,000
2036-2040	875,000
2041-2045	875,000
2046-2050	875,000
2051-2055	875,000
2056-2060	875,000
2061-2065	875,000
2066	87,500
Total	8,014,570
Less: Amount Representing Interest	(6,311,594)
Present Value of Net Minimum Lease Payments	\$1,702,976

Note 21 – Notes Payable

In 2019, the County issued \$120,000 in Various Purpose Notes. The proceeds were used to finance the costs of replacing the County’s telecommunication system. The project was completed by December 31, 2020. This note was fully retired in 2020.

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.

Note 22 – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County wastewater engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$2,793,831 associated with the County waste water treatment facilities was estimated by the County wastewater engineer. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. The remaining useful life of these facilities range from 6 to 34 years.

Richland County, Ohio
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For the Year Ended December 31, 2020

Note 23 – Insurance Pools

County Risk Sharing Authority, Incorporated (CORSA)

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2020 was \$371,212. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)

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

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

Note 24 – 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 2020. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 25 – Jointly Governed Organizations

Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The board exercises total control cover the operation of the authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Authority during 2020.

Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2020.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Area 10 Workforce Investment Board

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Board during 2020.

North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$2,647,954 to NEON during 2020.

Note 26 – Related Organizations

Richland County Transit Board

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

Mansfield/Richland County Public Library

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

Richland County Land Reutilization Corporation

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

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a seven member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mansfield), one representative from a township with the largest population (Madison Township), one representative from the local banking industry, and one local realtor. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Complete financial statements can be obtained from the Richland County Land Reutilization Corporation, Richland County, Ohio.

Note 27 – Contingent Liabilities

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

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

Note 28 – 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, 2020, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$24,325,000.

Note 29 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. The fund began in 2001 and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2020, 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.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 30 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the \$8,444,387 amounts received, \$2,227,071 was sub-granted to other governments and organizations. These amounts are reflected as general government expenditures in the Federal Grants Special Revenue Fund on the accompanying financial statements.

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

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.28470806%	0.29470636%	0.30491352%
County's Proportionate Share of the Net Pension Liability	\$56,274,476	\$80,714,091	\$47,835,023
County's Covered Payroll	\$39,706,223	\$39,512,831	\$37,969,660
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	141.73%	204.27%	125.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%

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

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

See accompanying notes to the required supplementary information.

2017	2016	2015	2014
0.31852056%	0.32761620%	0.34221681%	0.34221681%
\$72,330,605	\$56,747,252	\$41,275,171	\$40,342,903
\$39,466,244	\$40,061,725	\$45,904,305	\$45,752,777
183.27%	141.65%	89.92%	88.18%
77.25%	81.08%	86.45%	86.36%

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
*Last Three Years **

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.24340316%	0.27972600%	0.28847391%
County's Proportionate Share of the Net Pension Asset	\$507,555	\$312,797	\$392,709
County's Covered Payroll	\$1,091,600	\$1,209,371	\$1,166,069
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	-46.50%	-25.86%	-33.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

*

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

See accompanying notes to the required supplementary information.

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.27712321%	0.28756716%	0.32161000%	0.31296560%
County's Proportionate Share of the Net OPEB Liability	\$39,531,135	\$38,745,189	\$32,479,763	\$31,610,588
County's Covered Payroll	\$41,301,213	\$41,538,873	\$40,049,729	\$41,560,736
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	95.71%	93.27%	81.10%	76.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

*

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

See accompanying notes to the required supplementary information.

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

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00266081%	0.00441905%	0.00256632%
County's Proportionate Share of the Net Pension Liability	\$643,821	\$977,247	\$564,277
County's Covered Payroll	\$543,507	\$453,579	\$291,750
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	118.46%	215.45%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%

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

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

See accompanying notes to the required supplementary information.

2017	2016	2015	2014	2013
0.00259851%	0.00305504%	0.00449607%	0.00291470%	0.00291470%
\$617,282	\$1,022,615	\$1,242,583	\$708,955	\$844,504
\$285,671	\$321,450	\$208,521	\$320,708	\$328,946
216.08%	318.13%	595.90%	221.06%	256.73%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.00266081%	0.00441905%	0.00256632%	0.00259851%
County's Proportionate Share of the:				
Net OPEB Asset	\$46,764	\$73,191	\$41,239	\$0
Net OPEB Liability	0	0	0	101,385
County's Covered Payroll	\$543,507	\$453,579	\$291,750	\$285,671
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-8.60%	-16.14%	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	174.70%	176.00%	47.11%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information.

Richland County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Eight Years (1) (2)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$5,664,904	\$5,669,269	\$5,633,034
Contributions in Relation to the Contractually Required Contribution	<u>(5,664,904)</u>	<u>(5,669,269)</u>	<u>(5,633,034)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,523,013	\$39,706,223	\$39,512,831
Pension Contributions as a Percentage of Covered Payroll	<u>14.33%</u>	<u>14.28%</u>	<u>14.26%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$131,005	\$152,824	\$169,312
Contributions in Relation to the Contractually Required Contribution	<u>(131,005)</u>	<u>(152,824)</u>	<u>(169,312)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$935,750	\$1,091,600	\$1,209,371
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$33,698	\$29,642	\$28,958
Contributions in Relation to the Contractually Required Contribution	<u>(33,698)</u>	<u>(29,642)</u>	<u>(28,958)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$41,301,213	\$41,446,152	\$41,538,873
OPEB Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.07%</u>	<u>0.07%</u>

- (1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

2017	2016	2015	2014	2013
\$5,032,115	\$4,831,138	\$4,898,727	\$5,599,773	\$6,032,209
<u>(5,032,115)</u>	<u>(4,831,138)</u>	<u>(4,898,727)</u>	<u>(5,599,773)</u>	<u>(6,032,209)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$37,969,660	\$39,466,244	\$40,061,725	\$45,904,305	\$45,752,777
<u>13.25%</u>	<u>12.24%</u>	<u>12.23%</u>	<u>12.20%</u>	<u>13.18%</u>
\$151,589	\$140,315	\$138,458	\$148,251	\$143,737
<u>(151,589)</u>	<u>(140,315)</u>	<u>(138,458)</u>	<u>(148,251)</u>	<u>(143,737)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,166,069	\$1,169,292	\$1,153,817	\$1,235,425	\$1,105,669
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$427,917	\$849,719			
<u>(427,917)</u>	<u>(849,719)</u>			
<u>\$0</u>	<u>\$0</u>			
\$40,049,729	\$41,560,736			
<u>1.07%</u>	<u>2.04%</u>			

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

	2020	2019	2018	2017
Net Pension Liability				
Contractually Required Contribution	\$25,940	\$76,091	\$63,501	\$34,344
Contributions in Relation to the Contractually Required Contribution	(25,940)	(76,091)	(63,501)	(34,344)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$321,118	\$543,507	\$453,579	\$245,243
Pension Contributions as a Percentage of Covered Payroll	<u>8.08%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>8.08%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information.

2016	2015	2014	2013	2012	2011
\$62,739	\$26,268	\$51,035	\$42,763	\$41,015	\$41,015
(62,739)	(26,268)	(51,035)	(42,763)	(41,015)	(41,015)
\$0	\$0	\$0	\$0	\$0	\$0
\$448,136	\$187,629	\$373,912	\$328,946	\$315,500	\$315,500
14.00%	14.00%	13.65%	13.00%	13.00%	13.00%
\$0	\$0	\$1,313	\$3,289	\$3,155	\$3,155
0	0	(1,313)	(3,289)	(3,155)	(3,155)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.35%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented as follows:

	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

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

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

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

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

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

Richland County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.0 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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.

(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 Commissioner'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.

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

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Debt Service Funds
(continued)

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

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

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

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

Nonmajor Capital Projects Funds

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

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

Courthouse Renovation Fund - This fund accounts for and reports for transfers from the general fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse. This fund did not have any budgetary activity in 2020, therefore, budgetary information is not provided.

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

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

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

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

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

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

Gorman Nature Capital Improvement Fund - This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2020, therefore, budgetary information is not provided.

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

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

Nonmajor Permanent Fund

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

AG Cunning Trust Fund - This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2020, therefore, budgetary information is not provided.

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Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$12,044,100	\$1,961,336	\$2,324,366	\$0	\$16,329,802
Cash and Cash Equivalents					
In Segregated Accounts	265,866	0	0	0	265,866
Investments In Segregated Accounts	0	0	0	210,017	210,017
Materials and Supplies Inventory	346,173	0	0	0	346,173
Accounts Receivable	15,345	0	0	0	15,345
Interfund Receivable	25,346	0	0	0	25,346
Intergovernmental Receivable	3,631,733	0	898,125	0	4,529,858
Property Taxes Receivable	1,548,324	0	0	0	1,548,324
Special Assessments Receivable	1,606	1,208,500	0	0	1,210,106
<i>Total Assets</i>	<u>\$17,878,493</u>	<u>\$3,169,836</u>	<u>\$3,222,491</u>	<u>\$210,017</u>	<u>\$24,480,837</u>
Liabilities					
Accounts Payable	\$538,211	\$0	\$21,098	\$0	\$559,309
Contracts Payable	16,209	0	152,273	0	168,482
Accrued Wages	386,297	0	0	0	386,297
Interfund Payable	25,346	1,274,900	57,100	0	1,357,346
Intergovernmental Payable	165,558	0	0	0	165,558
Accrued Interest Payable	0	3,009	142	0	3,151
<i>Total Liabilities</i>	<u>1,131,621</u>	<u>1,277,909</u>	<u>230,613</u>	<u>0</u>	<u>2,640,143</u>
Deferred Inflows of Resources					
Property Taxes	1,401,902	0	0	0	1,401,902
Unavailable Revenue	3,036,551	1,208,500	642,388	0	4,887,439
<i>Total Deferred Inflows of Resources</i>	<u>4,438,453</u>	<u>1,208,500</u>	<u>642,388</u>	<u>0</u>	<u>6,289,341</u>
Fund Balances					
Nonspendable	346,173	0	0	210,017	556,190
Restricted	11,642,765	683,427	1,696,966	0	14,023,158
Committed	319,481	0	13,203	0	332,684
Assigned	0	0	658,153	0	658,153
Unassigned (Deficit)	0	0	(18,832)	0	(18,832)
<i>Total Fund Balances</i>	<u>12,308,419</u>	<u>683,427</u>	<u>2,349,490</u>	<u>210,017</u>	<u>15,551,353</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$17,878,493</u>	<u>\$3,169,836</u>	<u>\$3,222,491</u>	<u>\$210,017</u>	<u>\$24,480,837</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,506,492	\$1,547,214	\$0	\$0	\$3,053,706
Charges for Services	5,208,728	485,100	16,800	0	5,710,628
Licenses and Permits	484,629	0	0	0	484,629
Fines and Forfeitures	133,953	0	0	0	133,953
Intergovernmental	11,502,220	250,755	3,242,619	0	14,995,594
Special Assessments	650	63,952	0	0	64,602
Interest	50,374	0	0	3,373	53,747
Rentals	21,353	0	50,000	0	71,353
Contributions and Donations	95,820	0	0	0	95,820
Other	222,655	0	0	21,679	244,334
<i>Total Revenues</i>	<u>19,226,874</u>	<u>2,347,021</u>	<u>3,309,419</u>	<u>25,052</u>	<u>24,908,366</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	1,750,717	5,647	0	0	1,756,364
Judicial System	5,211,167	0	0	0	5,211,167
Public Safety	1,285,695	0	0	0	1,285,695
Public Works	5,519,805	0	0	0	5,519,805
Health	408,777	0	0	0	408,777
Human Services	3,813,886	0	0	0	3,813,886
Conservation and Recreation	138,614	0	0	0	138,614
Other	0	0	0	667	667
Capital Outlay	0	0	3,366,394	0	3,366,394
Debt Service:					
Principal Retirement	49,234	2,595,000	209,555	0	2,853,789
Interest and Fiscal Charges	2,836	751,033	37,513	0	791,382
Issuance Costs	0	218,474	0	0	218,474
<i>Total Expenditures</i>	<u>18,180,731</u>	<u>3,570,154</u>	<u>3,613,462</u>	<u>667</u>	<u>25,365,014</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,046,143</u>	<u>(1,223,133)</u>	<u>(304,043)</u>	<u>24,385</u>	<u>(456,648)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	12,192	0	9,334	0	21,526
General Obligation Bonds Issued	0	13,090,000	0	0	13,090,000
Payment to Refunded Bond Escrow Agent	0	(12,871,526)	0	0	(12,871,526)
Transfers In	100,000	350,133	293,853	0	743,986
Transfers Out	(134,770)	0	(74,259)	0	(209,029)
<i>Total Other Financing Sources (Uses)</i>	<u>(22,578)</u>	<u>568,607</u>	<u>228,928</u>	<u>0</u>	<u>774,957</u>
<i>Net Change in Fund Balances</i>	1,023,565	(654,526)	(75,115)	24,385	318,309
<i>Fund Balances Beginning of Year</i>	<u>11,284,854</u>	<u>1,337,953</u>	<u>2,424,605</u>	<u>185,632</u>	<u>15,233,044</u>
<i>Fund Balances End of Year</i>	<u>\$12,308,419</u>	<u>\$683,427</u>	<u>\$2,349,490</u>	<u>\$210,017</u>	<u>\$15,551,353</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$64,038	\$818,265	\$2,147,631
Cash and Cash Equivalents			
In Segregated Accounts	0	0	51
Materials and Supplies Inventory	2,384	0	312,990
Accounts Receivable	0	0	701
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	2,825,262
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$66,422</u>	<u>\$818,265</u>	<u>\$5,286,635</u>
Liabilities			
Accounts Payable	\$12,013	\$71,892	\$181,050
Contracts Payable	0	0	16,209
Accrued Wages	12,365	26,308	153,523
Interfund Payable	0	0	0
Intergovernmental Payable	4,709	8,485	45,855
<i>Total Liabilities</i>	<u>29,087</u>	<u>106,685</u>	<u>396,637</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	2,429,156
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>2,429,156</u>
Fund Balances			
Nonspendable	2,384	0	312,990
Restricted	34,951	711,580	2,147,852
Committed	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>37,335</u>	<u>711,580</u>	<u>2,460,842</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$66,422</u>	<u>\$818,265</u>	<u>\$5,286,635</u>

Court Operations	Sheriff Operations	Adult Probation	Court Computers	Dayspring
\$2,156,938	\$509,563	\$318,173	\$398,571	\$2,100,131
23,461	234,471	0	7,883	0
0	0	0	0	19,690
550	10,309	1,473	0	0
22,402	0	0	0	0
67,698	7,948	0	0	99,515
0	0	0	0	1,548,324
0	0	0	0	0
<u>\$2,271,049</u>	<u>\$762,291</u>	<u>\$319,646</u>	<u>\$406,454</u>	<u>\$3,767,660</u>
\$148,246	\$3,626	\$7,594	\$0	\$22,414
0	0	0	0	0
55,019	0	0	0	64,476
0	0	0	0	0
46,801	4,495	0	0	21,508
<u>250,066</u>	<u>8,121</u>	<u>7,594</u>	<u>0</u>	<u>108,398</u>
0	0	0	0	1,401,902
0	7,948	0	0	245,937
<u>0</u>	<u>7,948</u>	<u>0</u>	<u>0</u>	<u>1,647,839</u>
0	0	0	0	19,690
2,020,983	708,635	312,052	406,454	1,943,339
0	37,587	0	0	48,394
<u>2,020,983</u>	<u>746,222</u>	<u>312,052</u>	<u>406,454</u>	<u>2,011,423</u>
<u>\$2,271,049</u>	<u>\$762,291</u>	<u>\$319,646</u>	<u>\$406,454</u>	<u>\$3,767,660</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Assets			
Equity in Pooled Cash and Cash Equivalents	\$645,916	\$32,902	\$678,212
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	11,109	0	0
Accounts Receivable	0	0	2,312
Interfund Receivable	0	0	0
Intergovernmental Receivable	6,197	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$663,222</u>	<u>\$32,902</u>	<u>\$680,524</u>
Liabilities			
Accounts Payable	\$9,338	\$0	\$4,290
Contracts Payable	0	0	0
Accrued Wages	60,365	0	14,241
Interfund Payable	0	0	0
Intergovernmental Payable	27,085	0	4,557
<i>Total Liabilities</i>	<u>96,788</u>	<u>0</u>	<u>23,088</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Nonspendable	11,109	0	0
Restricted	555,325	32,902	657,436
Committed	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>566,434</u>	<u>32,902</u>	<u>657,436</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$663,222</u>	<u>\$32,902</u>	<u>\$680,524</u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Emergency Management</u>
\$144,741	\$2,071	\$27,975	\$82,670	\$713,173
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	1,606	0
<u>\$144,741</u>	<u>\$2,071</u>	<u>\$27,975</u>	<u>\$84,276</u>	<u>\$713,173</u>
\$0	\$0	\$0	\$0	\$77,748
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	77,748
0	0	0	0	0
0	0	0	1,606	0
0	0	0	1,606	0
0	0	0	0	0
0	2,071	27,975	82,670	635,425
144,741	0	0	0	0
<u>144,741</u>	<u>2,071</u>	<u>27,975</u>	<u>82,670</u>	<u>635,425</u>
<u>\$144,741</u>	<u>\$2,071</u>	<u>\$27,975</u>	<u>\$84,276</u>	<u>\$713,173</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Voting Equipment	Screening and Diversion
Assets		
Equity in Pooled Cash and Cash Equivalents	\$215,664	\$88,759
Cash and Cash Equivalents		
In Segregated Accounts	0	0
Materials and Supplies Inventory	0	0
Accounts Receivable	0	0
Interfund Receivable	0	0
Intergovernmental Receivable	0	0
Property Taxes Receivable	0	0
Special Assessments Receivable	0	0
<i>Total Assets</i>	<u>\$215,664</u>	<u>\$88,759</u>
Liabilities		
Accounts Payable	\$0	\$0
Contracts Payable	0	0
Accrued Wages	0	0
Interfund Payable	0	0
Intergovernmental Payable	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources		
Property Taxes	0	0
Unavailable Revenue	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>
Fund Balances		
Nonspendable	0	0
Restricted	215,664	0
Committed	0	88,759
<i>Total Fund Balances (Deficit)</i>	<u>215,664</u>	<u>88,759</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$215,664</u>	<u>\$88,759</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$851,825	\$46,882	\$12,044,100
0	0	265,866
0	0	346,173
0	0	15,345
2,944	0	25,346
625,113	0	3,631,733
0	0	1,548,324
0	0	1,606
<u>\$1,479,882</u>	<u>\$46,882</u>	<u>\$17,878,493</u>
\$0	\$0	\$538,211
0	0	16,209
0	0	386,297
25,346	0	25,346
2,063	0	165,558
<u>27,409</u>	<u>0</u>	<u>1,131,621</u>
0	0	1,401,902
351,904	0	3,036,551
<u>351,904</u>	<u>0</u>	<u>4,438,453</u>
0	0	346,173
1,100,569	46,882	11,642,765
0	0	319,481
<u>1,100,569</u>	<u>46,882</u>	<u>12,308,419</u>
<u>\$1,479,882</u>	<u>\$46,882</u>	<u>\$17,878,493</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Dog and Kennel	Real Estate Assessment	Motor Vehicle License and Gas Tax
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	73,125	1,465,038	2,824
Licenses and Permits	346,704	6	8,885
Fines and Forfeitures	32,911	0	0
Intergovernmental	0	0	5,672,117
Special Assessments	0	0	0
Interest	0	0	47,791
Rentals	0	0	0
Contributions and Donations	53,298	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>506,038</u>	<u>1,465,044</u>	<u>5,731,617</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	1,092,050	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	5,502,068
Health	408,777	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Debt Service:			
Principal Retirement	0	0	49,234
Interest and Fiscal Charges	0	0	2,836
<i>Total Expenditures</i>	<u>408,777</u>	<u>1,092,050</u>	<u>5,554,138</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>97,261</u>	<u>372,994</u>	<u>177,479</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	2,948	0	0
Transfers In	0	0	0
Transfers Out	(102,919)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(99,971)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(2,710)	372,994	177,479
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>40,045</u>	<u>338,586</u>	<u>2,283,363</u>
<i>Fund Balances End of Year</i>	<u>\$37,335</u>	<u>\$711,580</u>	<u>\$2,460,842</u>

<u>Court Operations</u>	<u>Sheriff Operations</u>	<u>Adult Probation</u>	<u>Court Computers</u>	<u>Dayspring</u>
\$0	\$0	\$0	\$0	\$1,506,492
1,209,123	674,917	247,184	99,268	736,762
0	129,034	0	0	0
0	101,042	0	0	0
1,649,385	24,469	0	0	223,841
0	0	0	0	0
0	14	0	0	0
0	0	0	0	21,353
1,359	641	0	0	0
5,601	17,669	42,808	0	42,471
<u>2,865,468</u>	<u>947,786</u>	<u>289,992</u>	<u>99,268</u>	<u>2,530,919</u>
0	0	0	0	0
3,480,649	0	0	98,051	0
0	894,941	225,910	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,959,740
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>3,480,649</u>	<u>894,941</u>	<u>225,910</u>	<u>98,051</u>	<u>1,959,740</u>
<u>(615,181)</u>	<u>52,845</u>	<u>64,082</u>	<u>1,217</u>	<u>571,179</u>
0	0	9,147	0	0
100,000	0	0	0	0
0	0	0	0	(31,851)
<u>100,000</u>	<u>0</u>	<u>9,147</u>	<u>0</u>	<u>(31,851)</u>
(515,181)	52,845	73,229	1,217	539,328
<u>2,536,164</u>	<u>693,377</u>	<u>238,823</u>	<u>405,237</u>	<u>1,472,095</u>
<u>\$2,020,983</u>	<u>\$746,222</u>	<u>\$312,052</u>	<u>\$406,454</u>	<u>\$2,011,423</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, 2020

	Child Support Enforcement Agency	Prepayment of Interest	Delinquent Real Estate Collection
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	411,209	0	257,888
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,383,043	0	247,307
Special Assessments	0	0	0
Interest	0	2,031	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	90,977	0	18,759
<i>Total Revenues</i>	<u>1,885,229</u>	<u>2,031</u>	<u>523,954</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	474,888
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,842,571	0	0
Conservation and Recreation	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,842,571</u>	<u>0</u>	<u>474,888</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>42,658</u>	<u>2,031</u>	<u>49,066</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	42,658	2,031	49,066
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>523,776</u>	<u>30,871</u>	<u>608,370</u>
<i>Fund Balances End of Year</i>	<u><u>\$566,434</u></u>	<u><u>\$32,902</u></u>	<u><u>\$657,436</u></u>

<u>Bike Trail Maintenance</u>	<u>State Fee Assessment</u>	<u>Veterans' Cemetery</u>	<u>Ditch Maintenance</u>	<u>Emergency Management</u>
\$0	\$0	\$0	\$0	\$0
0	18,726	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	258,850
0	0	0	650	0
0	0	0	0	0
0	0	0	0	0
40,522	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,370</u>	<u>0</u>	<u>0</u>
<u>40,522</u>	<u>18,726</u>	<u>4,370</u>	<u>650</u>	<u>258,850</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	164,844
0	16,567	0	1,170	0
0	0	0	0	0
0	0	2,575	0	0
38,614	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>38,614</u>	<u>16,567</u>	<u>2,575</u>	<u>1,170</u>	<u>164,844</u>
<u>1,908</u>	<u>2,159</u>	<u>1,795</u>	<u>(520)</u>	<u>94,006</u>
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,908	2,159	1,795	(520)	94,006
<u>142,833</u>	<u>(88)</u>	<u>26,180</u>	<u>83,190</u>	<u>541,419</u>
<u>\$144,741</u>	<u>\$2,071</u>	<u>\$27,975</u>	<u>\$82,670</u>	<u>\$635,425</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, 2020

	Voting Equipment	Screening and Diversion
Revenues		
Property Taxes	\$0	\$0
Charges for Services	0	12,664
Licenses and Permits	0	0
Fines and Forfeitures	0	0
Intergovernmental	157,155	0
Special Assessments	0	0
Interest	0	0
Rentals	0	0
Contributions and Donations	0	0
Other	0	0
<i>Total Revenues</i>	<u>157,155</u>	<u>12,664</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	111,362	2,000
Judicial System	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation and Recreation	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>111,362</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>45,793</u>	<u>10,664</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	97	0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>97</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	45,890	10,664
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>169,774</u>	<u>78,095</u>
<i>Fund Balances End of Year</i>	<u>\$215,664</u>	<u>\$88,759</u>

State Grants	Local Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,506,492
0	0	5,208,728
0	0	484,629
0	0	133,953
1,886,053	0	11,502,220
0	0	650
538	0	50,374
0	0	21,353
0	0	95,820
0	0	222,655
<u>1,886,591</u>	<u>0</u>	<u>19,226,874</u>
70,417	0	1,750,717
1,632,467	0	5,211,167
0	0	1,285,695
0	0	5,519,805
0	0	408,777
0	9,000	3,813,886
100,000	0	138,614
0	0	49,234
0	0	2,836
<u>1,802,884</u>	<u>9,000</u>	<u>18,180,731</u>
<u>83,707</u>	<u>(9,000)</u>	<u>1,046,143</u>
0	0	12,192
0	0	100,000
0	0	(134,770)
<u>0</u>	<u>0</u>	<u>(22,578)</u>
83,707	(9,000)	1,023,565
<u>1,016,862</u>	<u>55,882</u>	<u>11,284,854</u>
<u>\$1,100,569</u>	<u>\$46,882</u>	<u>\$12,308,419</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$275,055	\$1,685,097	\$1,184	\$1,961,336
Special Assessments Receivable	1,204,529	0	3,971	1,208,500
<i>Total Assets</i>	<u>\$1,479,584</u>	<u>\$1,685,097</u>	<u>\$5,155</u>	<u>\$3,169,836</u>
Liabilities				
Interfund Payable	\$0	\$1,274,900	\$0	\$1,274,900
Accrued Interest Payable	0	3,009	0	3,009
<i>Total Liabilities</i>	<u>0</u>	<u>1,277,909</u>	<u>0</u>	<u>1,277,909</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,204,529	0	3,971	1,208,500
Fund Balances				
Restricted	275,055	407,188	1,184	683,427
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,479,584</u>	<u>\$1,685,097</u>	<u>\$5,155</u>	<u>\$3,169,836</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	Special Assessment Debt Retirement	General Obligation Debt Retirement	Wedgewood Imperial Stormwater Assessment	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$0	\$1,547,214	\$0	\$1,547,214
Charges for Services	0	485,100	0	485,100
Intergovernmental	0	250,755	0	250,755
Special Assessments	62,768	0	1,184	63,952
<i>Total Revenues</i>	<u>62,768</u>	<u>2,283,069</u>	<u>1,184</u>	<u>2,347,021</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	5,647	0	5,647
Debt Service:				
Principal Retirement	65,000	2,530,000	0	2,595,000
Interest and Fiscal Charges	3,738	747,295	0	751,033
Bond Issuance Costs	0	218,474	0	218,474
<i>Total Expenditures</i>	<u>68,738</u>	<u>3,501,416</u>	<u>0</u>	<u>3,570,154</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,970)</u>	<u>(1,218,347)</u>	<u>1,184</u>	<u>(1,223,133)</u>
Other Financing Sources (Uses)				
Refunding Bonds Issued	0	13,090,000	0	13,090,000
Payment to Refunded Bond Escrow Agent	0	(12,871,526)	0	(12,871,526)
Transfers In	0	350,133	0	350,133
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>568,607</u>	<u>0</u>	<u>568,607</u>
<i>Net Change in Fund Balances</i>	(5,970)	(649,740)	1,184	(654,526)
<i>Fund Balances Beginning of Year</i>	<u>281,025</u>	<u>1,056,928</u>	<u>0</u>	<u>1,337,953</u>
<i>Fund Balances End of Year</i>	<u>\$275,055</u>	<u>\$407,188</u>	<u>\$1,184</u>	<u>\$683,427</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Road and Bridge	Courthouse Renovation	Special Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$478,603	\$29	\$38,410
Intergovernmental Receivabl	896,313	0	0
<i>Total Assets</i>	<u>\$1,374,916</u>	<u>\$29</u>	<u>\$38,410</u>
Liabilities			
Accounts Payable	\$18,040	\$0	\$0
Contracts Payable	152,273	0	0
Interfund Payable	0	0	57,100
Accrued Interest Payable	0	0	142
<i>Total Liabilities</i>	<u>170,313</u>	<u>0</u>	<u>57,242</u>
Deferred Inflows of Resources			
Unavailable Revenue	642,388	0	0
Fund Balances			
Restricted	0	29	0
Committed	0	0	0
Assigned	562,215	0	0
Unassigned (<i>Deficit</i>)	0	0	(18,832)
<i>Total Fund Balances (Deficit)</i>	<u>562,215</u>	<u>29</u>	<u>(18,832)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,374,916</u>	<u>\$29</u>	<u>\$38,410</u>

Newhope Capital Projects	Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement
\$1,359,273	\$97,191	\$40,695	\$25,316	\$13,203
0	0	1,812	0	0
<u>\$1,359,273</u>	<u>\$97,191</u>	<u>\$42,507</u>	<u>\$25,316</u>	<u>\$13,203</u>
\$0	\$1,253	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1,253	0	0	0
0	0	0	0	0
1,359,273	0	42,507	25,316	0
0	0	0	0	13,203
0	95,938	0	0	0
0	0	0	0	0
<u>1,359,273</u>	<u>95,938</u>	<u>42,507</u>	<u>25,316</u>	<u>13,203</u>
<u>\$1,359,273</u>	<u>\$97,191</u>	<u>\$42,507</u>	<u>\$25,316</u>	<u>\$13,203</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2020

	Mental Health Housing	Total Nonmajor Capital Projects Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$271,646	\$2,324,366
Intergovernmental Receivabl	0	898,125
<i>Total Assets</i>	<u>\$271,646</u>	<u>\$3,222,491</u>
Liabilities		
Accounts Payable	\$1,805	\$21,098
Contracts Payable	0	152,273
Interfund Payable	0	57,100
Accrued Interest Payable	0	142
<i>Total Liabilities</i>	<u>1,805</u>	<u>230,613</u>
Deferred Inflows of Resources		
Unavailable Revenue	0	642,388
Fund Balances		
Restricted	269,841	1,696,966
Committed	0	13,203
Assigned	0	658,153
Unassigned (Deficit)	0	(18,832)
<i>Total Fund Balances (Deficit)</i>	<u>269,841</u>	<u>2,349,490</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$271,646</u>	<u>\$3,222,491</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Road and Bridge	Courthouse Renovation	Special Projects	Newhope Capital Projects
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	1,450,565	0	0	10,440
Rentals	0	0	0	0
<i>Total Revenues</i>	<u>1,450,565</u>	<u>0</u>	<u>0</u>	<u>10,440</u>
Expenditures				
Capital Outlay	1,095,771	0	0	473,548
Debt Service:				
Principal Retirement	58,378	0	0	0
Interest and Fiscal Charges	0	0	3,209	0
<i>Total Expenditures</i>	<u>1,154,149</u>	<u>0</u>	<u>3,209</u>	<u>473,548</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>296,416</u>	<u>0</u>	<u>(3,209)</u>	<u>(463,108)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	9,334
Transfers In	0	0	58,372	100,000
Transfers Out	(74,259)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(74,259)</u>	<u>0</u>	<u>58,372</u>	<u>109,334</u>
<i>Net Change in Fund Balances</i>	222,157	0	55,163	(353,774)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>340,058</u>	<u>29</u>	<u>(73,995)</u>	<u>1,713,047</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$562,215</u>	<u>\$29</u>	<u>(\$18,832)</u>	<u>\$1,359,273</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, 2020

	Capital Equipment Purchases	Issue II	Geographic Information System
Revenues			
Charges for Services	\$16,800	\$0	\$0
Intergovernmental	0	1,667,023	0
Rentals	0	0	0
<i>Total Revenues</i>	<u>16,800</u>	<u>1,667,023</u>	<u>0</u>
Expenditures			
Capital Outlay	18,329	1,653,011	1,384
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>18,329</u>	<u>1,653,011</u>	<u>1,384</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,529)</u>	<u>14,012</u>	<u>(1,384)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,529)	14,012	(1,384)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>97,467</u>	<u>28,495</u>	<u>26,700</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$95,938</u></u>	<u><u>\$42,507</u></u>	<u><u>\$25,316</u></u>

Gorman Nature Capital Improvement	Mental Health Housing	Child Support Enforcement Agency	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$16,800
0	114,591	0	3,242,619
0	0	50,000	50,000
0	114,591	50,000	3,309,419
0	124,351	0	3,366,394
0	0	151,177	209,555
0	0	34,304	37,513
0	124,351	185,481	3,613,462
0	(9,760)	(135,481)	(304,043)
0	0	0	9,334
0	0	135,481	293,853
0	0	0	(74,259)
0	0	135,481	228,928
0	(9,760)	0	(75,115)
13,203	279,601	0	2,424,605
\$13,203	\$269,841	\$0	\$2,349,490

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, 2020

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$4,235,748	\$12,923	\$4,248,671
Liabilities			
Current Liabilities:			
Accounts Payable	34,235	0	34,235
Net Position			
Unrestricted	\$4,201,513	\$12,923	\$4,214,436

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$11,077,284	\$306,955	\$11,384,239
Operating Expenses			
Personal Services	232,510	0	232,510
Contractual Services	9,472,429	312,190	9,784,619
<i>Total Operating Expenses</i>	9,704,939	312,190	10,017,129
<i>Income (Loss) Before Transfers</i>	1,372,345	(5,235)	1,367,110
Transfers In	574,695	0	574,695
<i>Change in Net Position</i>	1,947,040	(5,235)	1,941,805
<i>Net Position (Deficit) Beginning of Year</i>	2,254,473	18,158	2,272,631
<i>Net Position End of Year</i>	\$4,201,513	\$12,923	\$4,214,436

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$11,077,284	\$306,955	\$11,384,239
Cash Payments to Employees	(238,465)	0	(238,465)
Cash Payments to Suppliers	(9,438,194)	(312,190)	(9,750,384)
<i>Cash Provided by (Used in) Operating Activities</i>	1,400,625	(5,235)	1,395,390
Cash Flows from Noncapital Financing Activities			
Transfers In	574,695	0	574,695
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,975,320	(5,235)	1,970,085
<i>Cash and Cash Equivalents Beginning of Year</i>	2,260,428	18,158	2,278,586
<i>Cash and Cash Equivalents End of Year</i>	\$4,235,748	\$12,923	\$4,248,671
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities			
Operating Income (Loss)	\$1,372,345	(\$5,235)	\$1,367,110
Increase in Accounts Payable	28,280	0	28,280
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$1,400,625	(\$5,235)	\$1,395,390

Richland County, Ohio

Fund Descriptions Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's private purpose trust fund include the County Home Resident Trust fund. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Private Purpose Trust Funds

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

Custodial Funds

Undivided Tax Fund - To account for various taxes, special assessments and State undivided monies collected and disbursed for the benefit of other governments.

Undivided Inheritance and Estate Tax Fund - To account for and report the collection of estate taxes which are distributed for the benefit of other governments.

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

Undivided Personal Tax Fund - To account for and report the collection of tangible personal property taxes which are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

Undivided Local Government Fund - To account for and report shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

Board of Health Fund - To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

County Courts Fund - To account for fees, licenses and permit and fine and forfeitures collected and distributed through the courts for the benefit of others.

Other Custodial - To account for various revenues collected and distributed for various other custodial funds for the benefits of others.

Richland County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Undivided Tax	Undivided Inheritance and Estate Tax	Undivided General Tax	Undivided Personal Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,881	\$35	\$3,096,212	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Due from Other Governments	1,749,906	0	0	0
Permissive Sales Tax Receivable	6,140,642	0	0	0
Property Taxes Receivable	26,801	0	148,278,302	549,102
Special Assessments Receivable	0	0	2,325,966	0
<i>Total Assets</i>	<u>7,933,230</u>	<u>35</u>	<u>153,700,480</u>	<u>549,102</u>
Liabilities				
Due to Other Governments	<u>26,801</u>	<u>2,160</u>	<u>767,059</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	<u>0</u>	<u>0</u>	<u>144,504,343</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$7,906,429</u>	<u>(\$2,125)</u>	<u>\$8,429,078</u>	<u>\$549,102</u>

Undivided Local Government	Board of Health	County Courts	Other Custodial	Total
\$0	\$4,503,206	\$0	\$5,488,458	\$13,103,792
0	0	728,410	106,608	835,018
3,270,877	0	0	0	5,020,783
0	0	0	0	6,140,642
0	2,240,865	0	0	151,095,070
0	0	0	0	2,325,966
3,270,877	6,744,071	728,410	5,595,066	178,521,271
0	0	728,410	106,608	1,631,038
0	2,028,951	0	0	146,533,294
<u>\$3,270,877</u>	<u>\$4,715,120</u>	<u>\$0</u>	<u>\$5,488,458</u>	<u>30,356,939</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Undivided Tax	Undivided Inheritance and Estate Tax	Undivided General Tax	Undivided Personal Tax
Additions				
Intergovernmental	\$5,849,404	\$56,490	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0
Licenses and Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	140,374,352	0
Special Assessments Collections for Other Governments	0	0	2,325,966	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>5,849,404</u>	<u>56,490</u>	<u>142,700,318</u>	<u>0</u>
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	5,555,175	58,615	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	142,458,175	0
Special Assessments Distributions to Other Governments	0	0	663,286	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>5,555,175</u>	<u>58,615</u>	<u>143,121,461</u>	<u>0</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<u>294,229</u>	<u>(2,125)</u>	<u>(421,143)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	294,229	(2,125)	(421,143)	0
<i>Net Position Beginning of Year</i>	<u>7,612,200</u>	<u>0</u>	<u>8,850,221</u>	<u>549,102</u>
<i>Net Position End of Year</i>	<u><u>\$7,906,429</u></u>	<u><u>(\$2,125)</u></u>	<u><u>\$8,429,078</u></u>	<u><u>\$549,102</u></u>

Undivided Local Government	Board of Health	County Courts	Other Custodial	Total
\$8,291,017	\$0	\$0	\$8,184,291	\$22,381,202
0	7,490,502	0	8,795,802	16,286,304
0	0	0	15,625,301	15,625,301
0	0	2,018,742	127,474	2,146,216
0	0	0	0	140,374,352
0	0	0	0	2,325,966
0	0	0	1,867,478	1,867,478
<u>8,291,017</u>	<u>7,490,502</u>	<u>2,018,742</u>	<u>34,600,346</u>	<u>201,006,819</u>
8,424,287	0	0	16,035,902	24,460,189
0	0	0	0	5,613,790
0	0	0	7,417,575	7,417,575
0	6,850,392	0	7,890,882	14,741,274
0	0	2,018,742	133,400	2,152,142
0	0	0	0	142,458,175
0	0	0	0	663,286
0	0	0	1,867,478	1,867,478
<u>8,424,287</u>	<u>6,850,392</u>	<u>2,018,742</u>	<u>33,345,237</u>	<u>199,373,909</u>
<u>(133,270)</u>	<u>640,110</u>	<u>0</u>	<u>1,255,109</u>	<u>1,632,910</u>
(133,270)	640,110	0	1,255,109	1,632,910
<u>3,404,147</u>	<u>4,075,010</u>	<u>0</u>	<u>4,233,349</u>	<u>28,724,029</u>
<u>\$3,270,877</u>	<u>\$4,715,120</u>	<u>\$0</u>	<u>\$5,488,458</u>	<u>\$30,356,939</u>

**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES/EXPENSES, AND CHANGES IN
FUND BALANCE/FUND EQUITY - BUDGET (NON-
GAAP BUDGETARY BASIS) AND ACTUAL**

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,041,580	\$2,141,580	\$2,350,110	\$208,530
Sales Taxes	21,400,000	21,464,050	21,131,156	(332,894)
Charges for Services	6,834,559	6,851,860	7,112,961	261,101
Licenses and Permits	970,500	806,450	687,623	(118,827)
Fines and Forfeitures	267,200	267,200	318,133	50,933
Intergovernmental	4,691,625	6,325,975	9,074,443	2,748,468
Interest	950,100	950,100	1,340,444	390,344
Rentals	346,915	346,915	349,102	2,187
Other	5,858	27,956	149,602	121,646
<i>Total Revenues</i>	37,508,337	39,182,086	42,513,574	3,331,488
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	457,398	458,479	453,939	4,540
Materials and Supplies	2,600	4,796	3,381	1,415
Contractual Services	2,501,626	4,807,097	3,986,319	820,778
Capital Outlay	257,400	276,057	232,121	43,936
Other	70,276	160,827	159,957	870
<i>Total Commissioners</i>	3,289,300	5,707,256	4,835,717	871,539
Auditor:				
Personal Services	637,334	631,297	624,423	6,874
Materials and Supplies	6,000	6,000	5,157	843
Contractual Services	6,900	10,263	9,392	871
Capital Outlay	200	8,489	8,367	122
Other	0	101	101	0
<i>Total Auditor</i>	650,434	656,150	647,440	8,710
Treasurer:				
Personal Services	290,224	287,674	284,037	3,637
Materials and Supplies	24,925	30,950	30,950	0
Contractual Services	6,100	2,625	2,542	83
<i>Total Treasurer</i>	\$321,249	\$321,249	\$317,529	\$3,720

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney:				
Personal Services	\$1,825,931	\$1,798,168	\$1,793,001	\$5,167
Materials and Supplies	30,500	30,571	20,615	9,956
Contractual Services	131,414	182,377	146,431	35,946
Capital Outlay	26,500	27,105	21,415	5,690
Total Prosecuting Attorney	2,014,345	2,038,221	1,981,462	56,759
Bureau of Inspection:				
Contractual Services	85,000	85,000	84,938	62
Data Processing Board:				
Personal Services	242,011	216,612	196,951	19,661
Materials and Supplies	3,000	3,000	316	2,684
Contractual Services	430,000	425,183	420,245	4,938
Capital Outlay	30,000	53,280	37,692	15,588
Other	1,500	2,720	2,720	0
Total Data Processing Board	706,511	700,795	657,924	42,871
Board of Elections:				
Personal Services	756,311	829,982	754,717	75,265
Materials and Supplies	25,200	77,554	66,976	10,578
Contractual Services	218,750	271,088	252,450	18,638
Capital Outlay	9,500	18,500	15,375	3,125
Total Board of Elections	1,009,761	1,197,124	1,089,518	107,606
Building and Grounds:				
Personal Services	553,867	521,911	480,937	40,974
Materials and Supplies	86,000	98,347	81,120	17,227
Contractual Services	790,700	863,026	695,677	167,349
Capital Outlay	1,000	1,000	0	1,000
Other	600	600	230	370
Total Building and Grounds	1,432,167	1,484,884	1,257,964	226,920
Recorder:				
Personal Services	327,820	334,669	298,302	36,367
Materials and Supplies	14,930	13,057	11,493	1,564
Contractual Services	74,000	72,633	71,152	1,481
Capital Outlay	2,841	10,153	9,304	849
Other	3,524	3,524	2,524	1,000
Total Recorder	\$423,115	\$434,036	\$392,775	\$41,261

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Risk Management:				
Personal Services	\$147,463	\$148,127	\$135,345	\$12,782
Materials and Supplies	232,800	252,299	245,922	6,377
Contractual Services	416,100	383,749	345,618	38,131
Capital Outlay	2,500	2,500	1,708	792
Total Risk Management	798,863	786,675	728,593	58,082
Insurance, Pensions and Taxes:				
Contractual Services	121,089	90,854	87,603	3,251
Total General Government - Legislative and Executive	10,851,834	13,502,244	12,081,463	1,420,781
General Government - Judicial:				
Court of Appeals:				
Contractual Services	19,000	19,390	19,390	0
Common Pleas Court:				
Personal Services	787,645	804,128	802,876	1,252
Materials and Supplies	900	900	390	510
Contractual Services	63,900	79,704	34,852	44,852
Capital Outlay	3,000	4,010	3,271	739
Other	500	1,069	943	126
Total Common Pleas Court	855,945	889,811	842,332	47,479
Court Information Technology:				
Personal Services	149,328	155,642	154,880	762
Materials and Supplies	1,250	1,250	869	381
Contractual Services	123,292	138,992	134,385	4,607
Capital Outlay	12,500	15,092	14,105	987
Other	250	0	0	0
Total Court Information Technology	\$286,620	\$310,976	\$304,239	\$6,737
Probate Court:				
Personal Services	\$475,590	\$475,590	\$463,936	\$11,654
Materials and Supplies	15,600	15,600	12,495	3,105
Contractual Services	5,150	5,150	2,511	2,639
Capital Outlay	3,000	3,000	87	2,913
Other	1,000	7,922	4,163	3,759
Total Probate Court	500,340	507,262	483,192	24,070

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts:				
Personal Services	1,670,941	1,740,552	1,709,766	30,786
Materials and Supplies	19,195	16,549	16,228	321
Contractual Services	70,727	72,752	61,071	11,681
Capital Outlay	16,960	24,406	15,106	9,300
Other	5,000	5,000	3,130	1,870
	1,782,823	1,859,259	1,805,301	53,958
Total Clerk of Courts				
Municipal Court:				
Personal Services	448,151	351,752	351,743	9
Contractual Services	57,400	57,400	55,180	2,220
	505,551	409,152	406,923	2,229
Total Municipal Court				
Juvenile Court:				
Personal Services	1,936,757	1,972,402	2,034,271	(61,869)
Materials and Supplies	24,000	24,822	23,034	1,788
Contractual Services	238,030	194,143	167,371	26,772
Capital Outlay	4,200	51,798	45,188	6,610
	2,202,987	2,243,165	2,269,864	(26,699)
Total Juvenile Court				
Criminal Court Services:				
Personal Services	\$822,235	\$843,786	\$803,874	\$39,912
Materials and Supplies	2,550	3,457	2,971	486
Contractual Services	17,979	17,979	17,972	7
Capital Outlay	1,000	9,694	7,391	2,303
	843,764	874,916	832,208	42,708
Total Criminal Court Services				
Domestic Relations:				
Personal Services	508,583	507,883	466,751	41,132
Materials and Supplies	4,000	4,715	4,488	227
Contractual Services	3,500	4,200	3,615	585
Capital Outlay	1,700	1,000	940	60
Other	0	700	650	50
	517,783	518,498	476,444	42,054
Total Domestic Relations				
Total General Government - Judicial System	7,514,813	7,632,429	7,439,893	192,536

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Juvenile Detention Center:				
Personal Services	1,572,168	1,542,159	1,519,149	23,010
Materials and Supplies	32,500	40,649	31,772	8,877
Contractual Services	167,810	188,574	158,057	30,517
Capital Outlay	13,800	37,928	37,831	97
Total Juvenile Detention Center	1,786,278	1,809,310	1,746,809	62,501
Disaster Services:				
Personal Services	1,093,922	1,093,922	968,616	125,306
Materials and Supplies	8,686	9,466	7,215	2,251
Contractual Services	143,629	161,311	157,881	3,430
Capital Outlay	38,200	48,500	42,531	5,969
Total Disaster Services	1,284,437	1,313,199	1,176,243	136,956
Coroner:				
Personal Services	281,417	282,261	280,806	1,455
Materials and Supplies	1,200	1,200	358	842
Contractual Services	209,650	225,257	160,450	64,807
Capital Outlay	15,000	15,000	14,396	604
Total Coroner	\$507,267	\$523,718	\$456,010	\$67,708
Sheriff:				
Personal Services	\$10,585,705	\$10,552,843	\$10,101,483	\$451,360
Materials and Supplies	556,200	621,947	547,324	74,623
Contractual Services	1,367,504	1,386,275	1,301,679	84,596
Capital Outlay	470,550	736,619	534,277	202,342
Other	6,000	6,000	6,000	0
Total Sheriff	12,985,959	13,303,684	12,490,763	812,921
Total Public Safety	16,563,941	16,949,911	15,869,825	1,080,086
Public Works:				
Highway Engineer:				
Personal Services	222,570	222,570	166,349	56,221
Materials and Supplies	1,000	1,000	962	38
Capital Outlay	300	300	0	300
Total Highway Engineer	223,870	223,870	167,311	56,559

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building Department Regulations:				
Personal Services	650,693	650,865	591,119	59,746
Materials and Supplies	3,725	3,725	3,150	575
Contractual Services	49,650	62,975	38,017	24,958
Other	100	100	0	100
Total Building Department Regulations	704,168	717,665	632,286	85,379
Total Public Works	928,038	941,535	799,597	141,938
Health:				
Other Health:				
Contractual Services	\$2,200	\$4,264	\$4,264	\$0
Ditch Maintenance:				
Personal Services	\$177,386	\$177,386	\$171,897	\$5,489
Materials and Supplies	3,500	3,500	0	3,500
Total Ditch Maintenance	180,886	180,886	171,897	8,989
Total Health	183,086	185,150	176,161	8,989
Human Services:				
Soldiers Relief:				
Materials and Supplies	4,500	4,500	4,500	0
Contractual Services	155,550	123,410	120,912	2,498
Total Soldiers Relief	160,050	127,910	125,412	2,498
Veteran Services:				
Personal Services	562,129	538,183	537,557	626
Materials and Supplies	2,600	2,600	2,600	0
Contractual Services	192,496	103,205	103,177	28
Capital Outlay	15,250	15,250	15,250	0
Total Veteran Services	772,475	659,238	658,584	654
Total Human Services	932,525	787,148	783,996	3,152

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and Recreation:				
Parks:				
Personal Services	\$210,371	\$224,738	\$222,019	\$2,719
Materials and Supplies	4,990	4,990	4,988	2
Contractual Services	9,760	7,366	7,105	261
Capital Outlay	12,237	17,421	17,415	6
Total Conservation and Recreation	237,358	254,515	251,527	2,988
Intergovernmental	1,207,107	1,105,846	1,128,877	(23,031)
<i>Total Expenditures</i>	38,418,702	41,358,778	38,531,339	2,827,439
<i>Excess of Revenues Over (Under) Expenditures</i>	(910,365)	(2,176,692)	3,982,235	6,158,927
Other Financing Sources (Uses)				
Sale of Capital Assets	\$200	\$200	\$11,266	\$11,066
Advances Out	(9,945)	(9,945)	(9,945)	0
Transfers In	280,272	50,000	0	(50,000)
Transfers Out	(1,149,784)	(3,673,990)	(508,479)	3,165,511
<i>Total Other Financing Sources (Uses)</i>	(879,257)	(3,633,735)	(507,158)	3,126,577
<i>Net Change in Fund Balance</i>	(1,789,622)	(5,810,427)	3,475,077	9,285,504
<i>Fund Balance Beginning of Year</i>	12,103,033	12,103,033	12,103,033	0
Prior Year Encumbrances Appropriated	224,325	224,325	224,325	0
<i>Fund Balance End of Year</i>	\$10,537,736	\$6,516,931	\$15,802,435	\$9,285,504

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,850,000	\$1,850,000	\$1,915,621	\$65,621
Charges for Services	88,721	88,721	87,951	(770)
Intergovernmental	5,326,449	5,326,449	4,901,256	(425,193)
Other	105,000	105,000	125,852	20,852
<i>Total Revenues</i>	<u>7,370,170</u>	<u>7,370,170</u>	<u>7,030,680</u>	<u>(339,490)</u>
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	647,247	647,264	612,156	35,108
Materials and Supplies	3,900	3,900	3,011	889
Contractual Services	6,701,023	7,499,912	6,054,692	1,445,220
Capital Outlay	16,000	16,000	13,064	2,936
Other	2,000	2,000	1,141	859
<i>Total Expenditures</i>	<u>7,370,170</u>	<u>8,169,076</u>	<u>6,684,064</u>	<u>1,485,012</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(798,906)	346,616	1,145,522
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	0	50,000
<i>Net Change in Fund Balance</i>	(50,000)	(848,906)	346,616	1,195,522
<i>Fund Balance Beginning of Year</i>	5,012,749	5,012,749	5,012,749	0
Prior Year Encumbrances Appropriated	905	905	905	0
<i>Fund Balance End of Year</i>	<u>\$4,963,654</u>	<u>\$4,164,748</u>	<u>\$5,360,270</u>	<u>\$1,195,522</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$6,939,045	\$6,939,045	\$8,258,681	\$1,319,636
Charges for Services	653,227	653,227	738,232	85,005
Intergovernmental	9,917,636	9,917,636	10,149,791	232,155
Interest	1,000	1,000	1,627	627
Contributions and Donations	342,000	342,000	29,861	(312,139)
Other	203,300	203,300	696,146	492,846
<i>Total Revenues</i>	18,056,208	18,056,208	19,874,338	1,818,130
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	11,614,305	11,897,617	10,325,160	1,572,457
Materials and Supplies	546,050	535,453	399,087	136,366
Contractual Services	6,457,824	6,263,396	5,116,418	1,146,978
Capital Outlay	345,847	270,630	213,795	56,835
Other	290,350	287,280	11,810	275,470
<i>Total Expenditures</i>	19,254,376	19,254,376	16,066,270	3,188,106
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,198,168)	(1,198,168)	3,808,068	5,006,236
Other Financing Uses				
Transfers Out	(674,695)	(674,695)	(674,695)	0
<i>Net Change in Fund Balance</i>	(1,872,863)	(1,872,863)	3,133,373	5,006,236
<i>Fund Balance Beginning of Year</i>	23,831,572	23,831,572	23,831,572	0
<i>Fund Balance End of Year</i>	\$21,958,709	\$21,958,709	\$26,964,945	\$5,006,236

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,808,259	\$10,920,659	\$8,059,666	(\$2,860,993)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,229,485	4,227,985	3,746,305	481,680
Materials and Supplies	144,522	173,184	143,460	29,724
Contractual Services	5,809,347	5,991,395	4,974,608	1,016,787
Capital Outlay	51,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>10,234,854</u>	<u>10,394,064</u>	<u>8,864,373</u>	<u>1,529,691</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	573,405	526,595	(804,707)	(1,331,302)
Other Financing Sources				
Sale of Capital Assets	1,000	1,000	0	(1,000)
<i>Net Change in Fund Balance</i>	574,405	527,595	(804,707)	(1,332,302)
<i>Fund Balance Beginning of Year</i>	1,147,630	1,147,630	1,147,630	0
Prior Year Encumbrances Appropriated	46,811	46,811	46,811	0
<i>Fund Balance End of Year</i>	<u>\$1,768,846</u>	<u>\$1,722,036</u>	<u>\$389,734</u>	<u>(\$1,332,302)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,649,000	\$3,649,000	\$4,190,628	\$541,628
Charges for Services	25,000	25,000	160,534	135,534
Intergovernmental	6,170,925	6,170,925	6,676,477	505,552
<i>Total Revenues</i>	<u>9,844,925</u>	<u>9,844,925</u>	<u>11,027,639</u>	<u>1,182,714</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	7,447,654	7,492,564	6,601,617	890,947
Materials and Supplies	91,750	101,750	73,107	28,643
Contractual Services	3,672,802	4,262,802	3,491,824	770,978
Capital Outlay	339,763	339,763	20,419	319,344
Other	270,000	270,000	58,684	211,316
<i>Total Expenditures</i>	<u>11,821,969</u>	<u>12,466,879</u>	<u>10,245,651</u>	<u>2,221,228</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,977,044)	(2,621,954)	781,988	3,403,942
Other Financing Sources				
Sale of Capital Assets	2,000	2,000	22,226	20,226
<i>Net Change in Fund Balance</i>	(1,975,044)	(2,619,954)	804,214	3,424,168
<i>Fund Balance Beginning of Year</i>	<u>6,497,965</u>	<u>6,497,965</u>	<u>6,497,965</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,522,921</u></u>	<u><u>\$3,878,011</u></u>	<u><u>\$7,302,179</u></u>	<u><u>\$3,424,168</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Grants Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
Revenues				
Intergovernmental	\$369,005	\$8,984,693	\$8,916,698	(\$67,995)
Interest	237,100	600	13,597	12,997
<i>Total Revenues</i>	<u>606,105</u>	<u>8,985,293</u>	<u>8,930,295</u>	<u>(54,998)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Federal Grants:				
Personal Services	108,933	227,066	161,103	65,963
Materials and Supplies	1,198	2,396	657	1,739
Contractual Services	0	8,183,978	8,178,786	5,192
Total Legislative and Executive	<u>110,131</u>	<u>8,413,440</u>	<u>8,340,546</u>	<u>72,894</u>
Judicial System:				
Federal Grants :				
Personal Services	244,493	307,718	264,107	43,611
Materials and Supplies	3,059	8,751	3,128	5,623
Contractual Services	2,800	2,875	2,677	198
Capital Outlay	0	24,954	24,281	673
Total Judicial System	<u>250,352</u>	<u>344,298</u>	<u>294,193</u>	<u>50,105</u>
Public Safety:				
Federal Grants :				
Personal Services	52,398	56,131	33,014	23,117
Materials and Supplies	2,168	2,168	0	2,168
Capital Outlay	2,646	2,646	0	2,646
Other	196	196	150	46
Total Public Safety	<u>\$57,408</u>	<u>\$61,141</u>	<u>\$33,164</u>	<u>\$27,977</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
Economic Development:				
Federal Grants:				
Contractual Services	\$238,000	\$238,000	\$55,700	\$182,300
Other	1,000	1,000	0	1,000
Total Economic Development	239,000	239,000	55,700	183,300
<i>Total Expenditures</i>	656,891	9,057,879	8,723,603	334,276
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,786)	(72,586)	206,692	279,278
Other Financing Sources (Uses)				
Advances In	0	0	9,945	9,945
Transfers In	10,500	174,064	73,522	(100,542)
Transfers Out	(243,332)	(44,752)	0	44,752
<i>Total Other Financing Sources (Uses)</i>	(232,832)	129,312	83,467	(45,845)
<i>Net Change in Fund Balance</i>	(283,618)	56,726	290,159	233,433
<i>Fund Balance Beginning of Year</i>	150,604	150,604	150,604	0
<i>Fund Balance End of Year</i>	(\$133,014)	\$207,330	\$440,763	\$233,433

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$3,385,750	\$3,245,272	(\$140,478)
Fines and Forfeitures	230,000	284,172	54,172
Other	0	3,440	3,440
<i>Total Revenues</i>	<u>3,615,750</u>	<u>3,532,884</u>	<u>(82,866)</u>
Expenses			
Personal Services	671,719	568,034	103,685
Materials and Supplies	109,945	92,859	17,086
Contractual Services	2,947,677	2,251,497	696,180
Capital Outlay	210,000	133,893	76,107
Debt Service:			
Principal Retirement	248,363	248,363	0
Interest and Fiscal Charges	148,342	114,151	34,191
<i>Total Expenses</i>	<u>4,336,046</u>	<u>3,408,797</u>	<u>927,249</u>
<i>Net Change in Fund Equity</i>	(720,296)	124,087	844,383
<i>Fund Equity Beginning of Year</i>	2,611,138	2,611,138	0
Prior Year Encumbrances Appropriated	<u>424,347</u>	<u>424,347</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,315,189</u></u>	<u><u>\$3,159,572</u></u>	<u><u>\$844,383</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$69,985	\$73,125	\$3,140
Licenses and Permits	361,000	339,572	(21,428)
Fines and Forfeitures	37,225	32,911	(4,314)
Contributions and Donations	54,130	53,298	(832)
<i>Total Revenues</i>	<u>522,340</u>	<u>498,906</u>	<u>(23,434)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	304,846	303,997	849
Materials and Supplies	12,369	11,362	1,007
Contractual Services	69,354	56,171	13,183
Capital Outlay	2,500	1,833	667
Other	51,365	29,694	21,671
<i>Total Expenditures</i>	<u>440,434</u>	<u>403,057</u>	<u>37,377</u>
<i>Excess of Revenues Over Expenditures</i>	81,906	95,849	13,943
Other Financing Sources (Uses)			
Sale of Capital Assets	0	2,948	2,948
Transfers Out	(102,919)	(102,919)	0
<i>Net Change in Fund Balance</i>	(21,013)	(4,122)	16,891
<i>Fund Balance Beginning of Year</i>	<u>55,600</u>	<u>55,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,003</u></u>	<u><u>\$51,894</u></u>	<u><u>\$16,891</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,271,750	\$1,465,038	\$193,288
Licenses and Permits	10	6	(4)
<i>Total Revenues</i>	<u>1,271,760</u>	<u>1,465,044</u>	<u>193,284</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	657,249	643,694	13,555
Materials and Supplies	2,232	2,232	0
Contractual Services	390,990	390,663	327
Capital Outlay	11,327	3,829	7,498
<i>Total Expenditures</i>	<u>1,061,798</u>	<u>1,040,418</u>	<u>21,380</u>
<i>Net Change in Fund Balance</i>	209,962	424,626	214,664
<i>Fund Balance Beginning of Year</i>	<u>393,601</u>	<u>393,601</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$603,563</u></u>	<u><u>\$818,227</u></u>	<u><u>\$214,664</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000	\$1,698	(\$302)
Licenses and Permits	12,500	8,885	(3,615)
Intergovernmental	6,085,000	5,763,137	(321,863)
Interest	24,600	29,080	4,480
Other	10	0	(10)
<i>Total Revenues</i>	<u>6,124,110</u>	<u>5,802,800</u>	<u>(321,310)</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,177,450	2,913,923	263,527
Materials and Supplies	820,000	552,445	267,555
Contractual Services	2,135,590	1,537,771	597,819
Capital Outlay	530,000	352,277	177,723
Other	30,250	18,218	12,032
<i>Total Expenditures</i>	<u>6,693,290</u>	<u>5,374,634</u>	<u>1,318,656</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(569,180)	428,166	997,346
Other Financing Sources			
Sale of Capital Assets	2,500	0	(2,500)
<i>Net Change in Fund Balance</i>	(566,680)	428,166	994,846
<i>Fund Balance Beginning of Year</i>	1,689,654	1,689,654	0
Prior Year Encumbrances Appropriated	90	90	0
<i>Fund Balance End of Year</i>	<u>\$1,123,064</u>	<u>\$2,117,910</u>	<u>\$994,846</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,413,717	\$1,247,682	(\$166,035)
Intergovernmental	1,875,800	1,665,894	(209,906)
Contributions and Donations	776	1,359	583
Other	800	5,601	4,801
<i>Total Revenues</i>	<u>3,291,093</u>	<u>2,920,536</u>	<u>(370,557)</u>
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Operations:			
Personal Services	1,394,849	1,272,679	122,170
Materials and Supplies	69,310	28,318	40,992
Contractual Services	2,688,330	2,016,008	672,322
Capital Outlay	186,230	65,961	120,269
Other	12,250	4,776	7,474
<i>Total Expenditures</i>	<u>4,350,969</u>	<u>3,387,742</u>	<u>963,227</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,059,876)</u>	<u>(467,206)</u>	<u>592,670</u>
Other Financing Sources (Uses)			
Transfers In	500,000	100,000	(400,000)
Transfers Out	(89,000)	0	89,000
<i>Total Other Financing Sources (Uses)</i>	<u>411,000</u>	<u>100,000</u>	<u>(311,000)</u>
<i>Net Change in Fund Balance</i>	(648,876)	(367,206)	281,670
<i>Fund Balance Beginning of Year</i>	2,502,868	2,502,868	0
Prior Year Encumbrances Appropriated	10,812	10,812	0
<i>Fund Balance End of Year</i>	<u>\$1,864,804</u>	<u>\$2,146,474</u>	<u>\$281,670</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$115,100	\$119,898	\$4,798
Licenses and Permits	95,000	126,381	31,381
Fines and Forfeitures	75,000	100,661	25,661
Intergovernmental	22,344	27,305	4,961
Contributions and Donations	8,000	641	(7,359)
Other	5,000	8,153	3,153
<i>Total Revenues</i>	<u>320,444</u>	<u>383,039</u>	<u>62,595</u>
Expenditures			
Current:			
Public Safety:			
Sheriff Operations:			
Personal Services	40,344	13,162	27,182
Materials and Supplies	95,000	92,728	2,272
Contractual Services	142,000	94,675	47,325
Capital Outlay	143,500	121,690	21,810
Other	45,000	38,758	6,242
<i>Total Expenditures</i>	<u>465,844</u>	<u>361,013</u>	<u>104,831</u>
<i>Net Change in Fund Balance</i>	(145,400)	22,026	167,426
<i>Fund Balance Beginning of Year</i>	<u>487,537</u>	<u>487,537</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$342,137</u></u>	<u><u>\$509,563</u></u>	<u><u>\$167,426</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$346,500	\$245,412	(\$101,088)
Other	1,000	42,808	41,808
<i>Total Revenues</i>	<u>347,500</u>	<u>288,220</u>	<u>(59,280)</u>
Expenditures			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	51,500	31,520	19,980
Materials and Supplies	42,540	20,722	21,818
Contractual Services	187,860	91,021	96,839
Capital Outlay	82,000	71,068	10,932
Other	14,200	9,126	5,074
<i>Total Expenditures</i>	<u>378,100</u>	<u>223,457</u>	<u>154,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(30,600)</u>	<u>64,763</u>	<u>95,363</u>
Other Financing Sources			
Sale of Capital Assets	1,000	9,147	8,147
Advances In	0	2,944	2,944
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>12,091</u>	<u>11,091</u>
<i>Net Change in Fund Balance</i>	(29,600)	76,854	106,454
<i>Fund Balance Beginning of Year</i>	<u>241,020</u>	<u>241,020</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$211,420</u>	<u>\$317,874</u>	<u>\$106,454</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$26,500	\$99,506	\$73,006
Expenditures			
Current:			
General Government:			
Judicial System:			
Court Computers:			
Contractual Services	25,293	17,814	7,479
Capital Outlay	71,500	26,557	44,943
<i>Total Expenditures</i>	150,973	98,051	52,922
<i>Net Change in Fund Balance</i>	(124,473)	1,455	125,928
<i>Fund Balance Beginning of Year</i>	397,116	397,116	0
<i>Fund Balance End of Year</i>	\$272,643	\$398,571	\$125,928

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,365,000	\$1,515,674	\$150,674
Charges for Services	625,900	736,762	110,862
Intergovernmental	204,115	223,841	19,726
Rentals	21,326	21,353	27
Other	20,000	42,471	22,471
<i>Total Revenues</i>	<u>2,236,341</u>	<u>2,540,101</u>	<u>303,760</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,650,320	1,492,138	158,182
Materials and Supplies	239,368	207,879	31,489
Contractual Services	204,123	154,782	49,341
Capital Outlay	422,946	96,308	326,638
Other	13,216	4,138	9,078
<i>Total Expenditures</i>	<u>2,529,973</u>	<u>1,955,245</u>	<u>574,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(293,632)	584,856	878,488
Other Financing Uses			
Transfers Out	(31,851)	(31,851)	0
<i>Net Change in Fund Balance</i>	(325,483)	553,005	878,488
<i>Fund Balance Beginning of Year</i>	1,501,621	1,501,621	0
Prior Year Encumbrances Appropriated	70	70	0
<i>Fund Balance End of Year</i>	<u><u>\$1,176,208</u></u>	<u><u>\$2,054,696</u></u>	<u><u>\$878,488</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$435,000	\$411,209	(\$23,791)
Intergovernmental	1,438,000	1,376,846	(61,154)
Other	61,450	90,977	29,527
<i>Total Revenues</i>	<u>1,934,450</u>	<u>1,879,032</u>	<u>(55,418)</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,430,330	1,341,818	88,512
Materials and Supplies	5,510	1,034	4,476
Contractual Services	604,505	442,015	162,490
Capital Outlay	4,290	493	3,797
Other	98,120	86,757	11,363
<i>Total Expenditures</i>	<u>2,142,755</u>	<u>1,872,117</u>	<u>270,638</u>
<i>Net Change in Fund Balance</i>	(208,305)	6,915	215,220
<i>Fund Balance Beginning of Year</i>	625,285	625,285	0
Prior Year Encumbrances Appropriated	<u>12,845</u>	<u>12,845</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$429,825</u>	<u>\$645,045</u>	<u>\$215,220</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prepayment of Interest Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$0	\$1,511	\$1,511
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1,511	1,511
<i>Fund Balance Beginning of Year</i>	<u>29,972</u>	<u>29,972</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,972</u></u>	<u><u>\$31,483</u></u>	<u><u>\$1,511</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$150,000	\$289,960	\$139,960
Intergovernmental	0	247,307	247,307
Other	35,000	18,759	(16,241)
<i>Total Revenues</i>	<u>185,000</u>	<u>556,026</u>	<u>371,026</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	379,400	369,766	9,634
Materials and Supplies	4,400	3,405	995
Contractual Services	228,882	38,283	190,599
Capital Outlay	30,985	30,135	850
Other	38,750	32,525	6,225
<i>Total Expenditures</i>	<u>682,417</u>	<u>474,114</u>	<u>208,303</u>
<i>Net Change in Fund Balance</i>	(497,417)	81,912	579,329
<i>Fund Balance Beginning of Year</i>	591,918	591,918	0
Prior Year Encumbrances Appropriated	<u>4,382</u>	<u>4,382</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$98,883</u></u>	<u><u>\$678,212</u></u>	<u><u>\$579,329</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$40,000	\$40,522	\$522
Expenditures			
Current:			
Conservation and Recreation			
Bike Trail Maintenance:			
Contractual Services	11,560	11,560	0
Capital Outlay	27,054	27,054	0
<i>Total Expenditures</i>	38,614	38,614	0
<i>Net Change in Fund Balance</i>	1,386	1,908	522
<i>Fund Balance Beginning of Year</i>	142,833	142,833	0
<i>Fund Balance End of Year</i>	\$144,219	\$144,741	\$522

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,000	\$18,726	(\$11,274)
Expenditures			
Current:			
Public Works:			
State Fees Assessment:			
Contractual Services	33,000	21,170	11,830
<i>Excess of Revenues Under Expenditures</i>	(3,000)	(2,444)	556
<i>Fund Balance Beginning of Year</i>	(1,985)	(1,985)	0
Prior Year Encumbrances Appropriated	3,000	3,000	0
<i>Fund Deficit End of Year</i>	(\$1,985)	(\$1,429)	\$556

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$4,370	\$4,370
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	5,000	2,575	2,425
<i>Net Change in Fund Balance</i>	(5,000)	1,795	6,795
<i>Fund Balance Beginning of Year</i>	26,180	26,180	0
<i>Fund Balance End of Year</i>	\$21,180	\$27,975	\$6,795

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$735	\$650	(\$85)
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	1,275	1,170	105
<i>Net Change in Fund Balance</i>	(540)	(520)	20
<i>Fund Balance Beginning of Year</i>	83,190	83,190	0
<i>Fund Balance End of Year</i>	\$82,650	\$82,670	\$20

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$264,151	\$258,850	(\$5,301)
Expenditures			
Current:			
Public Safety:			
Emergency Management:			
Personal Services	17,805	10,545	7,260
Materials and Supplies	12,058	1,639	10,419
Contractual Services	194,250	50,400	143,850
Capital Outlay	466,553	24,512	442,041
Other	3,474	0	3,474
<i>Total Expenditures</i>	694,140	87,096	607,044
<i>Excess of Revenues Over (Under) Expenditures</i>	(429,989)	171,754	601,743
Other Financing Uses			
Transfers Out	(111,430)	0	111,430
<i>Net Change in Fund Balance</i>	(541,419)	171,754	713,173
<i>Fund Balance Beginning of Year</i>	541,419	541,419	0
<i>Fund Balance End of Year</i>	\$0	\$713,173	\$713,173

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$115,772	\$157,155	\$41,383
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Capital Outlay	285,546	111,362	174,184
<i>Excess of Revenues Over (Under) Expenditures</i>	(169,774)	45,793	215,567
Other Financing Sources			
Sale of Capital Assets	0	97	97
<i>Net Change in Fund Balance</i>	(169,774)	45,890	215,664
<i>Fund Balance Beginning of Year</i>	169,774	169,774	0
<i>Fund Balance End of Year</i>	\$0	\$215,664	\$215,664

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$12,664	\$12,664
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Screening and Diversion:			
Capital Outlay	10,000	2,000	8,000
<i>Net Change in Fund Balance</i>	(10,000)	10,664	20,664
<i>Fund Balance Beginning of Year</i>	78,095	78,095	0
<i>Fund Balance End of Year</i>	\$68,095	\$88,759	\$20,664

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,592,389	\$1,874,567	(\$1,717,822)
Interest	345	538	193
<i>Total Revenues</i>	<u>3,592,734</u>	<u>1,875,105</u>	<u>(1,717,629)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
State Grants:			
Materials and Supplies	25,761	23,474	2,287
Contractual Services	14,000	4,000	10,000
Capital Outlay	43,000	42,943	57
Total Legislative and Executive	<u>82,761</u>	<u>70,417</u>	<u>12,344</u>
Judicial System:			
Personal Services	2,474,533	1,120,344	1,354,189
Materials and Supplies	64,884	22,904	41,980
Contractual Services	909,445	305,956	603,489
Capital Outlay	247,793	109,249	138,544
Total Judicial System	<u>3,696,655</u>	<u>1,558,453</u>	<u>2,138,202</u>
Conservation & Recreation:			
Federal Grants :			
Contractual Services	100,000	100,000	0
Total Conservation and Recreation	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,879,416</u>	<u>1,728,870</u>	<u>2,150,546</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(286,682)</u>	<u>146,235</u>	<u>432,917</u>
Other Financing Uses			
Advances Out	(2,944)	(2,944)	0
<i>Net Change in Fund Balance</i>	(289,626)	143,291	432,917
<i>Fund Balance Beginning of Year</i>	<u>708,533</u>	<u>708,533</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$418,907</u>	<u>\$851,824</u>	<u>\$432,917</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Grants Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Local Grants:			
Personal Services	3,500	0	3,500
Capital Outlay	20,000	0	20,000
Total Public Safety	23,500	0	23,500
Human Services:			
Local Grants:			
Contractual Services	26,000	6,000	20,000
Capital Outlay	3,000	3,000	0
Total Human Services	29,000	9,000	20,000
<i>Total Expenditures</i>	52,500	9,000	43,500
<i>Net Change in Fund Balance</i>	(52,500)	(9,000)	43,500
<i>Fund Balance Beginning of Year</i>	55,882	55,882	0
<i>Fund Balance End of Year</i>	\$3,382	\$46,882	\$43,500

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$50,210	\$62,767	\$12,557
Expenditures			
Debt Service:			
Principal Retirement	65,000	65,000	0
Interest and Fiscal Charges	3,738	3,738	0
<i>Total Expenditures</i>	68,738	68,738	0
<i>Net Change in Fund Balance</i>	(18,528)	(5,971)	12,557
<i>Fund Balance Beginning of Year</i>	281,025	281,025	0
<i>Fund Balance End of Year</i>	\$262,497	\$275,054	\$12,557

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,350,000	\$1,547,214	\$197,214
Charges for Services	445,000	485,100	40,100
Intergovernmental	252,735	250,755	(1,980)
<i>Total Revenues</i>	<u>2,047,735</u>	<u>2,283,069</u>	<u>235,334</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Debt:			
Capital Outlay	8,760	5,647	3,113
Debt Service:			
Principal Retirement	2,854,267	2,845,000	9,267
Interest and Fiscal Charges	757,816	757,816	0
<i>Total Debt Service</i>	<u>3,612,083</u>	<u>3,602,816</u>	<u>9,267</u>
<i>Total Expenditures</i>	<u>3,620,843</u>	<u>3,608,463</u>	<u>12,380</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,573,108)</u>	<u>(1,325,394)</u>	<u>247,714</u>
Other Financing Sources			
Bond Anticipation Notes Issued	1,075,000	1,075,000	0
Bond Anticipation Note Premium	0	9,202	9,202
Transfers In	350,633	350,133	(500)
<i>Total Other Financing Sources</i>	<u>1,425,633</u>	<u>1,434,335</u>	<u>8,702</u>
<i>Net Change in Fund Balance</i>	(147,475)	108,941	256,416
<i>Fund Balance Beginning of Year</i>	<u>1,576,156</u>	<u>1,576,156</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,428,681</u></u>	<u><u>\$1,685,097</u></u>	<u><u>\$256,416</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wedgewood Imperial Stormwater Assessment Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$1,184	\$1,184
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	1,184	1,184
<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>\$1,184</u></u>	<u><u>\$1,184</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,500	\$0	(\$1,500)
Intergovernmental	1,585,000	1,551,458	(33,542)
<i>Total Revenues</i>	<u>1,586,500</u>	<u>1,551,458</u>	<u>(35,042)</u>
Expenditures			
Capital Outlay	1,581,622	1,181,162	400,460
Debt Service:			
Principal Retirement	58,378	58,378	0
<i>Total Expenditures</i>	<u>1,640,000</u>	<u>1,239,540</u>	<u>400,460</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(53,500)</u>	<u>311,918</u>	<u>365,418</u>
Other Financing Sources (Uses)			
Transfers In	30,000	0	(30,000)
Transfers Out	(75,000)	(74,259)	741
<i>Total Other Financing Sources (Uses)</i>	<u>(45,000)</u>	<u>(74,259)</u>	<u>(29,259)</u>
<i>Net Change in Fund Balance</i>	(98,500)	237,659	336,159
<i>Fund Balance Beginning of Year</i>	<u>240,944</u>	<u>240,944</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$142,444</u></u>	<u><u>\$478,603</u></u>	<u><u>\$336,159</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Debt Service:			
Principal Retirement	55,000	55,000	0
Interest and Fiscal Charges	<u>3,346</u>	<u>3,346</u>	<u>0</u>
<i>Total Expenditures</i>	<u>58,346</u>	<u>58,346</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(58,346)	(58,346)	0
Other Financing Sources			
Transfers In	<u>58,346</u>	<u>58,372</u>	<u>26</u>
<i>Net Change in Fund Balance</i>	0	26	26
<i>Fund Balance Beginning of Year</i>	<u>38,384</u>	<u>38,384</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,384</u></u>	<u><u>\$38,410</u></u>	<u><u>\$26</u></u>

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$10,440	\$10,440
Expenditures			
Capital Outlay	539,500	473,548	65,952
<i>Excess of Revenues Under Expenditures</i>	(539,500)	(463,108)	76,392
Other Financing Sources			
Sale of Capital Assets	0	9,334	9,334
Transfers In	100,000	100,000	0
<i>Total Other Financing Sources</i>	100,000	109,334	9,334
<i>Net Change in Fund Balance</i>	(439,500)	(353,774)	85,726
<i>Fund Balance Beginning of Year</i>	1,713,047	1,713,047	0
<i>Fund Balance End of Year</i>	<u>\$1,273,547</u>	<u>\$1,359,273</u>	<u>\$85,726</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$21,600	\$16,800	(\$4,800)
Expenditures			
Capital Outlay	75,000	18,378	56,622
<i>Net Change in Fund Balance</i>	(53,400)	(1,578)	51,822
<i>Fund Balance Beginning of Year</i>	97,467	97,467	0
<i>Fund Balance End of Year</i>	<u>\$44,067</u>	<u>\$95,889</u>	<u>\$51,822</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,677,337	\$1,665,211	(\$12,126)
Expenditures			
Capital Outlay	1,664,337	1,653,011	11,326
<i>Net Change in Fund Balance</i>	(17,000)	12,200	29,200
<i>Fund Balance Beginning of Year</i>	28,495	28,495	0
<i>Fund Balance End of Year</i>	\$11,495	\$40,695	\$29,200

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	0	1,384	(1,384)
<i>Net Change in Fund Balance</i>	0	(1,384)	(1,384)
<i>Fund Balance Beginning of Year</i>	26,700	26,700	0
<i>Fund Balance End of Year</i>	\$26,700	\$25,316	(\$1,384)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$112,000	\$114,591	\$2,591
Expenditures			
Capital Outlay	174,863	131,905	42,958
<i>Excess of Revenues Under Expenditures</i>	(62,863)	(17,314)	45,549
Other Financing Sources			
Transfers In	50,000	0	(50,000)
<i>Net Change in Fund Balance</i>	(12,863)	(17,314)	(4,451)
<i>Fund Balance Beginning of Year</i>	278,938	278,938	0
Prior Year Encumbrances Appropriated	9,863	9,863	0
<i>Fund Balance End of Year</i>	<u>\$275,938</u>	<u>\$271,487</u>	<u>(\$4,451)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$50,000	\$50,000	\$0
Expenditures			
Debt Service:			
Principal Retirement	151,177	151,177	0
Interest and Fiscal Charges	34,304	34,304	0
<i>Total Expenditures</i>	185,481	185,481	0
<i>Excess of Revenues Under Expenditures</i>	(135,481)	(135,481)	0
Other Financing Sources			
Transfers In	135,481	135,481	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$10,061,194	\$11,077,284	\$1,016,090
Expenses			
Personal Services	527,030	238,465	288,565
Contractual Services	9,970,448	9,098,345	872,103
Claims	586,744	358,154	228,590
<i>Total Expenses</i>	11,084,222	9,694,964	1,389,258
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(1,023,028)	1,382,320	2,405,348
Other Financing Sources			
Transfers In	574,695	574,695	0
<i>Net Change in Fund Equity</i>	(448,333)	1,957,015	2,405,348
<i>Fund Equity Beginning of Year</i>	2,231,857	2,231,857	0
Prior Year Encumbrances Appropriated	28,571	28,571	0
<i>Fund Equity End of Year</i>	\$1,812,095	\$4,217,443	\$2,405,348

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$404,000	\$306,955	(\$97,045)
Expenses			
Contractual Services	400,000	312,190	87,810
<i>Net Change in Fund Equity</i>	4,000	(5,235)	(9,235)
<i>Fund Equity Beginning of Year</i>	18,158	18,158	0
<i>Fund Equity End of Year</i>	\$22,158	\$12,923	(\$9,235)

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Statistical Section



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Richland County, Ohio

Statistical Section

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

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

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

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

	2020	2019 (1)	2018	2017 (1)
Governmental Activities:				
Net Investment in Capital Assets	\$80,235,001	\$80,927,609	\$79,434,874	\$79,168,260
Restricted for:				
Capital Projects	1,696,966	2,047,872	1,888,600	2,012,708
Debt Service	1,817,366	2,458,440	1,938,291	1,485,522
Mental Health	9,126,013	8,004,271	7,189,717	6,781,130
Developmental Disabilities Board	31,305,574	29,156,071	27,664,581	29,602,663
Public Assistance	399,812	1,543,594	556,552	1,468,444
Children's Services	8,571,914	7,525,113	9,053,909	8,761,972
Street Repair and Maintenance	4,552,993	4,000,346	3,292,080	4,831,633
Court Operations	1,987,900	2,499,049	2,576,477	2,040,415
Dayspring	2,080,640	1,538,362	1,352,277	980,037
Federal Grants	1,347,641	346,654	336,364	361,123
State Grants	1,452,473	2,514,094	778,875	1,315,950
Unclaimed Monies	598,086	655,288	383,991	366,470
Developmental Disability Gifts:				
Nonexpendable	210,017	185,632	156,025	166,445
Other Purposes	4,306,672	3,593,946	3,413,886	1,213,254
Unrestricted (Deficit)	<u>(74,871,075)</u>	<u>(75,891,821)</u>	<u>(66,074,915)</u>	<u>(64,721,502)</u>
<i>Total Governmental Activities Net Position</i>	<u>74,817,993</u>	<u>71,104,520</u>	<u>73,941,584</u>	<u>75,834,524</u>
Business-Type Activity:				
Net Investment in Capital Assets	11,336,679	12,400,446	13,488,293	14,718,939
Unrestricted	<u>2,185,130</u>	<u>1,749,346</u>	<u>3,344,788</u>	<u>2,523,482</u>
<i>Total Business-Type Activity Net Position</i>	<u>13,521,809</u>	<u>14,149,792</u>	<u>16,833,081</u>	<u>17,242,421</u>
Primary Government:				
Net Investment in Capital Assets	91,571,680	93,328,055	92,923,167	93,887,199
Restricted	69,454,067	66,068,732	60,581,625	61,387,766
Unrestricted (Deficit)	<u>(72,685,945)</u>	<u>(74,142,475)</u>	<u>(62,730,127)</u>	<u>(62,198,020)</u>
<i>Total Primary Government Net Position</i>	<u>\$88,339,802</u>	<u>\$85,254,312</u>	<u>\$90,774,665</u>	<u>\$93,076,945</u>

(1) The County reported the impact of GASB Statement No. 68, 75, and 83 on the net position beginning in 2014, 2017 and 2019 respectively.

2016	2015	2014 (1)	2013	2012	2011
\$75,538,845	\$73,440,398	\$71,980,226	\$71,923,009	\$72,469,332	\$66,805,032
1,966,189	2,127,125	1,772,926	739,512	2,001,019	1,664,296
1,552,818	1,593,059	1,306,566	2,445,513	1,733,387	7,197,856
6,784,703	6,123,139	6,139,781	6,716,068	7,133,380	6,604,964
29,763,171	29,102,790	30,410,226	30,968,038	30,784,877	31,387,085
2,338,634	1,494,847	934,826	1,004,419	323,930	571,652
8,622,804	7,566,692	7,079,350	6,650,576	6,005,892	8,251,269
3,061,756	2,776,454	2,986,188	2,844,821	3,071,999	2,856,844
2,040,868	1,839,198	1,787,027	1,751,838	1,726,474	1,543,363
833,462	704,940	813,093	624,276	868,243	788,641
387,555	453,655	370,891	642,352	1,268,031	899,110
777,231	907,711	718,624	792,583	767,677	582,482
326,860	317,352	227,330	200,868	172,364	130,208
145,640	138,203	139,696	134,131	115,982	102,666
2,520,207	2,275,087	2,411,732	2,780,547	2,593,568	2,009,166
(28,018,754)	(25,276,789)	(28,506,543)	8,179,823	5,731,915	5,032,752
108,641,989	105,583,861	100,571,939	138,398,374	136,768,070	136,427,386
15,982,489	15,275,490	15,227,585	15,543,791	16,501,673	19,860,931
2,446,328	3,799,347	5,707,414	5,798,247	5,549,302	2,776,286
18,428,817	19,074,837	20,934,999	21,342,038	22,050,975	22,637,217
91,521,334	88,715,888	87,207,811	87,466,800	88,971,005	86,665,963
61,121,898	57,420,252	57,098,256	58,295,542	58,566,823	64,589,602
(25,572,426)	(21,477,442)	(22,799,129)	13,978,070	11,281,217	7,809,038
\$127,070,806	\$124,658,698	\$121,506,938	\$159,740,412	\$158,819,045	\$159,064,603

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

	2020	2019 (1)	2018	2017
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,107,328	\$5,459,686	\$5,622,717	\$6,582,613
Judicial System	2,838,498	2,938,350	2,753,467	1,440,992
Public Safety	4,024,341	3,962,976	3,316,582	3,173,689
Public Works	732,950	914,187	1,096,022	746,883
Health	597,169	1,585,049	2,069,041	2,876,510
Human Services	1,749,043	1,660,164	1,554,763	1,286,324
Economic Development	0	0	0	0
 Total Charges for Services and Sales	 15,049,329	 16,520,412	 16,412,592	 16,107,011
 Operating Grants and Contributions	 50,922,215	 47,430,094	 39,082,022	 38,980,278
Capital Grants and Contributions	3,238,734	5,898,636	4,470,690	3,505,310
 <i>Total Governmental Activities Program Revenues</i>	 <u>69,210,278</u>	 <u>69,849,142</u>	 <u>59,965,304</u>	 <u>58,592,599</u>
 Business-Type Activity:				
Charges for Services and Sales	3,494,116	3,603,424	3,707,159	3,007,832
 <i>Total Business-Type Activity Program Revenues</i>	 <u>3,494,116</u>	 <u>3,603,424</u>	 <u>3,707,159</u>	 <u>3,007,832</u>
 <i>Total Primary Government Program Revenues</i>	 <u>\$72,704,394</u>	 <u>\$73,452,566</u>	 <u>\$63,672,463</u>	 <u>\$61,600,431</u>

2016	2015 (1)	2014	2013	2012	2011
\$5,455,765	\$5,509,652	\$5,926,193	\$7,116,288	\$4,763,772	\$5,270,955
3,829,706	2,122,824	2,176,051	2,252,657	2,470,259	2,108,409
1,402,543	3,087,041	2,749,803	2,889,168	2,939,092	2,260,096
440,986	622,427	545,617	673,344	1,166,302	904,073
2,354,701	1,995,009	2,214,699	2,070,389	1,423,831	1,804,289
1,266,539	1,161,164	1,341,066	1,394,715	1,493,657	1,237,335
0	0	0	0	64,811	86,410
14,750,240	14,498,117	14,953,429	16,396,561	14,321,724	13,671,567
42,883,895	40,433,897	40,833,893	39,612,839	42,544,330	47,375,706
3,316,357	4,489,132	2,572,625	4,166,620	4,350,726	5,368,495
60,950,492	59,421,146	58,359,947	60,176,020	61,216,780	66,415,768
2,499,615	2,421,417	2,469,035	2,231,248	2,483,581	2,451,231
2,499,615	2,421,417	2,469,035	2,231,248	2,483,581	2,451,231
\$63,450,107	\$61,842,563	\$60,828,982	\$62,407,268	\$63,700,361	\$68,866,999

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

	2020	2019 (1)	2018	2017
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$22,658,666	\$12,038,084	\$14,430,354	\$15,045,406
Legislative and Executive - External	572,349	563,327	556,134	515,300
Judicial System	13,250,597	13,398,682	10,894,877	9,963,854
Public Safety - Primary Government	19,401,407	21,144,766	15,506,215	17,923,421
Public Works	10,840,406	12,399,661	9,634,031	5,974,340
Health - Primary Government	24,561,132	25,673,773	26,322,893	25,415,516
Health - External	346,800	205,068	201,926	200,918
Human Services - Primary Government	25,706,417	31,341,944	26,418,757	27,994,411
Human Services - External	333,805	494,035	581,644	749,621
Conservation and Recreation	452,987	313,057	221,398	217,442
Economic Development	65,582	141,816	133,657	160,397
Interest and Fiscal Charges	1,070,486	1,014,942	1,096,361	1,158,043
<i>Total Governmental Activities Expenses</i>	119,260,634	118,729,155	105,998,247	105,318,669
Business-Type Activity:				
Sewer	4,125,539	6,289,818	4,116,999	4,195,053
<i>Total Primary Government Expenses</i>	123,386,173	125,018,973	110,115,246	109,513,722
Net (Expense)/Revenue				
Governmental Activities	(50,050,356)	(48,880,013)	(46,032,943)	(46,726,070)
Business-Type Activity	(631,423)	(2,686,394)	(409,840)	(1,187,221)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$50,681,779)	(\$51,566,407)	(\$46,442,783)	(\$47,913,291)

2016	2015 (1)	2014	2013	2012	2011
\$10,331,237	\$10,360,876	\$15,087,032	\$10,367,714	\$13,921,577	\$9,244,988
553,073	763,041	1,034,845	1,322,022	426,542	326,469
11,971,128	11,281,244	9,539,684	10,379,469	8,461,238	9,712,273
16,716,957	15,364,256	13,296,248	15,305,413	11,923,040	14,287,016
9,063,134	8,492,441	8,117,495	9,322,028	8,958,623	9,414,395
28,238,285	28,336,226	28,739,028	26,850,785	31,194,251	35,439,463
209,850	189,415	197,318	206,405	215,931	215,559
23,528,898	22,442,112	22,417,600	20,863,515	21,383,725	20,930,865
656,255	579,631	317,523	519,515	518,313	617,622
258,609	280,690	187,499	195,984	185,690	193,016
145,186	177,690	218,037	293,137	317,376	427,674
1,229,403	1,244,237	1,563,437	1,671,634	1,757,285	1,926,222
102,902,015	99,511,859	100,715,746	97,297,621	99,263,591	102,735,562
3,151,788	4,252,927	2,832,776	2,972,608	3,323,836	3,437,940
106,053,803	103,764,786	103,548,522	100,270,229	102,587,427	106,173,502
(41,951,523)	(40,090,713)	(42,355,799)	(37,121,601)	(38,046,811)	(36,319,794)
(652,173)	(1,831,510)	(363,741)	(741,360)	(840,255)	(986,709)
(\$42,603,696)	(\$41,922,223)	(\$42,719,540)	(\$37,862,961)	(\$38,887,066)	(\$37,306,503)

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

	2020	2019 (1)	2018	2017
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$4,053,499	\$3,501,835	\$3,548,726	\$3,429,251
Health - Mental Health Board	2,000,298	1,761,668	1,854,680	1,797,925
Health - Developmental Disabilities Board	8,586,196	7,505,202	7,648,524	7,577,280
Human Services - Children's Services	4,410,115	3,306,199	3,415,366	3,357,812
Human Services - Dayspring	1,577,743	1,363,199	1,379,834	1,367,604
Permissive Sales Tax	21,200,656	20,335,358	19,858,742	19,734,990
Grants and Entitlements not Restricted to Specific Programs	8,824,464	4,682,584	4,845,231	6,447,852
Investment Earnings	1,886,082	2,842,959	1,088,425	928,393
Miscellaneous	1,224,776	743,945	500,475	561,554
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>53,763,829</u>	<u>46,042,949</u>	<u>44,140,003</u>	<u>45,202,661</u>
Business-Type Activity:				
Miscellaneous	3,440	3,105	500	825
Transfers	0	0	0	0
<i>Total Business-Type Activity</i>	<u>3,440</u>	<u>3,105</u>	<u>500</u>	<u>825</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>53,767,269</u>	<u>46,046,054</u>	<u>44,140,503</u>	<u>45,203,486</u>
Change in Net Position				
Governmental Activities	3,713,473	(2,837,064)	(1,892,940)	(1,523,409)
Business-Type Activity	(627,983)	(2,683,289)	(409,340)	(1,186,396)
<i>Total Primary Government Change in Net Position</i>	<u>\$3,085,490</u>	<u>(\$5,520,353)</u>	<u>(\$2,302,280)</u>	<u>(\$2,709,805)</u>

(1) Expenses were first impacted by the implementation of GASB Statement No. 68 and 83 in 2015 and 2019 Respectively.

2016	2015 (1)	2014	2013	2012	2011
\$3,406,997	\$3,784,563	\$3,748,250	\$3,275,921	\$3,059,011	\$3,389,597
1,790,806	1,818,969	1,849,250	1,776,054	1,871,595	1,541,274
7,661,579	7,618,772	7,922,914	7,495,888	7,702,510	8,058,868
3,400,062	3,379,307	2,801,209	2,613,276	2,684,038	2,178,582
1,316,651	1,292,967	1,307,534	692,392	627,094	675,908
22,660,872	21,748,300	18,430,739	17,855,253	18,687,979	16,383,198
3,370,521	3,991,308	3,514,225	4,212,463	3,127,595	3,540,048
624,536	478,939	302,079	172,710	487,775	704,133
777,627	955,508	706,610	616,162	349,880	542,563
0	34,002	48,981	41,786	(209,982)	146,122
45,009,651	45,102,635	40,631,791	38,751,905	38,387,495	37,160,293
6,153	5,350	5,683	74,209	44,031	485
0	(34,002)	(48,981)	(41,786)	209,982	(146,122)
6,153	(28,652)	(43,298)	32,423	254,013	(145,637)
45,015,804	45,073,983	40,588,493	38,784,328	38,641,508	37,014,656
3,058,128	5,011,922	(1,724,008)	1,630,304	340,684	840,499
(646,020)	(1,860,162)	(407,039)	(708,937)	(586,242)	(1,132,346)
\$2,412,108	\$3,151,760	(\$2,131,047)	\$921,367	(\$245,558)	(\$291,847)

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

	2020	2019	2018	2017
General Fund				
Nonspendable	\$2,020,046	\$1,492,768	\$926,841	\$884,497
Committed	385,196	158,060	144,953	255,461
Assigned	2,079,155	2,092,330	100,501	0
Unassigned (Deficit)	13,722,013	10,875,033	9,776,764	8,414,153
<i>Total General Fund (Deficit)</i>	<u>18,206,410</u>	<u>14,618,191</u>	<u>10,949,059</u>	<u>9,554,111</u>
All Other Governmental Funds				
Nonspendable	676,922	659,740	770,041	1,040,800
Restricted	59,295,978	56,291,808	52,598,993	52,555,965
Committed	332,684	289,278	277,104	288,383
Assigned	658,153	437,525	628,929	851,348
Unassigned (Deficit)	(18,832)	(74,083)	(127,589)	(564,564)
Total All Other Governmental Funds	<u>60,944,905</u>	<u>57,604,268</u>	<u>54,147,478</u>	<u>54,171,932</u>
<i>Total Governmental Funds</i>	<u><u>\$79,151,315</u></u>	<u><u>\$72,222,459</u></u>	<u><u>\$65,096,537</u></u>	<u><u>\$63,726,043</u></u>

2016	2015	2014	2013	2012	2011
\$883,898	\$709,104	\$661,051	\$612,888	\$650,416	\$578,500
212,776	130,549	306,218	238,547	77,676	106,760
0	0	0	0	16,582	10,890
6,694,377	3,236,123	1,350,346	1,696,637	1,131,896	194,798
7,791,051	4,075,776	2,317,615	2,548,072	1,876,570	890,948
1,091,907	988,221	860,687	797,351	935,085	868,518
52,912,473	49,609,844	49,777,309	49,541,451	46,718,517	51,953,313
328,022	298,940	269,879	274,746	211,400	327,032
64,436	69,262	564,182	63,607	83,441	37,556
(1,982,328)	(2,792,780)	(2,347,615)	(1,054,856)	(1,302,588)	(2,351,918)
52,414,510	48,173,487	49,124,442	49,622,299	46,645,855	50,834,501
\$60,205,561	\$52,249,263	\$51,442,057	\$52,170,371	\$48,522,425	\$51,725,449

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

	2020	2019	2018	2017
Revenues				
Property Taxes	\$19,685,247	\$17,913,745	\$17,212,080	\$17,437,227
Sales Taxes	21,196,542	20,183,215	19,754,222	20,416,894
Charges for Services	13,030,594	14,257,482	14,067,007	14,204,062
Licenses and Permits	1,175,914	1,283,614	1,514,317	1,163,857
Fines and Forfeitures	427,929	528,566	334,398	305,608
Intergovernmental	63,158,733	55,958,945	49,287,546	48,843,326
Special Assessments	64,602	103,437	101,385	136,010
Interest	1,886,082	2,842,959	1,088,425	928,393
Rentals	420,455	444,791	423,066	436,189
Contributions and Donations	144,695	50,724	41,691	53,553
Other	1,224,776	743,945	500,475	561,554
<i>Total Revenues</i>	<u>122,415,569</u>	<u>114,311,423</u>	<u>104,324,612</u>	<u>104,486,673</u>
Expenditures				
General Government:				
Legislative and Executive	21,487,321	10,813,193	15,256,152	14,069,950
Judicial System	12,990,344	12,464,173	10,646,513	9,298,540
Public Safety	17,257,724	16,738,566	13,635,709	15,344,587
Public Works	6,315,231	5,631,436	5,377,232	5,123,399
Health (1)	24,287,180	26,180,038	27,067,169	26,344,771
Human Services	23,740,759	24,712,318	22,958,579	22,283,695
Conservation and Recreation	414,909	250,787	192,216	186,139
Economic Development	65,582	141,816	133,657	160,397
Other	667	633	18,299	586
Capital Outlay	3,458,545	6,827,735	5,787,793	4,072,511
Intergovernmental	1,128,603	1,262,430	1,339,704	1,465,839
Debt Service				
Principal Retirement	2,855,211	2,828,061	1,573,524	1,783,535
Refunded Notes Redeemed	0	0	0	0
Interest and Fiscal Charges	964,960	967,115	998,269	1,063,154
Bond Issuance Costs	218,474	127,647	0	0
<i>Total Expenditures</i>	<u>115,185,510</u>	<u>108,945,948</u>	<u>104,984,816</u>	<u>101,197,103</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,230,059</u>	<u>5,365,475</u>	<u>(660,204)</u>	<u>3,289,570</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	55,018	401,816	69,514	36,619
Inception of Capital Lease	0	0	0	194,293
OPWC Loans Issued	0	149,219	0	0
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	13,090,000	5,061,177	0	0
Discount on General Obligation Bonds	0	0	0	0
Premium on Refunding Bonds Issued	0	584,618	0	0
Payment to Refunded Bond Escrow Agent	(12,871,526)	(5,518,148)	0	0
Bond Anticipation Notes Issued	0	1,075,000	1,195,000	0
Note Premium	0	6,765	0	0
Transfers In	817,508	1,691,853	2,685,233	2,134,729
Transfers Out	(1,392,203)	(1,691,853)	(2,685,233)	(2,134,729)
<i>Total Other Financing Sources (Uses)</i>	<u>(301,203)</u>	<u>1,760,447</u>	<u>1,264,514</u>	<u>230,912</u>
Net Change in Fund Balances	<u>\$6,928,856</u>	<u>\$7,125,922</u>	<u>\$604,310</u>	<u>\$3,520,482</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.60%	3.71%	2.60%	3.07%

2016	2015	2014	2013	2012	2011
\$17,777,917	\$18,093,737	\$17,243,739	\$16,297,879	\$16,307,046	\$15,862,545
22,744,500	20,869,242	18,357,435	18,194,151	18,153,310	16,240,620
13,091,005	12,974,303	13,374,270	14,799,479	12,554,789	11,877,719
891,529	938,379	873,378	935,629	455,146	798,720
338,931	397,545	260,795	394,854	670,122	414,783
50,029,730	47,394,509	47,984,741	48,522,414	51,619,335	56,284,604
169,479	886,475	881,293	882,752	854,639	947,801
624,536	478,939	302,079	172,710	487,775	704,133
424,168	413,009	444,010	422,821	516,308	565,532
39,881	121,030	189,387	82,014	67,919	80,830
777,627	955,508	706,610	616,162	349,880	542,563
106,909,303	103,522,676	100,617,737	101,320,865	102,036,269	104,319,850
9,800,572	10,076,906	13,025,571	9,927,544	12,934,677	8,487,091
11,494,626	11,050,520	9,653,293	10,053,746	8,297,567	9,520,398
15,446,614	15,309,633	13,220,290	14,736,662	11,339,363	13,428,127
4,816,319	5,143,108	4,847,355	5,333,760	4,669,147	4,649,878
26,564,219	27,417,387	28,121,009	25,818,154	30,206,187	34,332,729
21,969,149	23,159,191	22,102,362	20,316,614	21,161,633	21,400,104
216,785	300,556	168,036	183,278	179,699	172,177
145,186	177,690	218,037	293,137	317,376	427,674
538	4,637	531	490	2,887	4,074
4,110,201	4,930,213	4,811,114	4,667,977	4,929,453	6,245,893
1,419,178	1,532,087	1,549,686	2,047,942	1,160,786	1,159,650
3,195,942	2,730,789	2,569,954	5,890,259	3,232,717	2,640,360
0	0	0	0	8,115,000	12,175,000
1,167,589	1,196,629	1,598,208	1,752,493	1,911,418	2,066,054
56,529	144,161	202,233	81,774	0	284,903
100,403,447	103,173,507	102,087,679	101,103,830	108,457,910	116,994,112
6,505,856	349,169	(1,469,942)	217,035	(6,421,641)	(12,674,262)
191,913	14,874	65,414	94,125	99,664	44,158
0	0	0	0	0	0
0	0	230,000	0	49,777	224,607
0	0	0	3,085,000	0	9,906,180
1,825,000	6,330,000	9,355,000	0	0	0
0	0	0	0	0	(23,577)
13,074	327,420	269,545	0	0	0
(1,781,545)	(6,513,259)	(9,422,312)	0	0	0
1,202,000	265,000	195,000	210,000	3,277,000	8,115,000
0	0	0	0	2,158	36,735
2,281,543	2,549,780	3,285,062	2,070,727	4,442,778	4,198,625
(2,281,543)	(2,515,778)	(3,236,081)	(2,028,941)	(4,652,760)	(4,052,503)
1,450,442	458,037	741,628	3,430,911	3,218,617	18,449,225
\$7,956,298	\$807,206	(\$728,314)	\$3,647,946	(\$3,203,024)	\$5,774,963
4.51%	4.08%	4.26%	7.96%	12.73%	15.46%

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

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2020	\$1,746,669,140	\$342,385,920	\$4,990,483,257	\$428,040,470	\$486,409,625
2019	1,543,487,610	335,310,410	4,409,964,600	337,427,920	383,440,818
2018	1,540,142,610	337,894,770	4,400,407,457	216,511,970	246,036,330
2017	1,555,493,470	345,890,830	4,444,267,057	150,443,400	170,958,409
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682
2014	1,552,175,740	335,574,870	4,434,787,829	114,590,870	130,216,898
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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax is 2010).

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

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,517,095,530	\$5,476,892,882	46.0%	\$10.74924
0	0	2,216,225,940	4,793,405,418	46.2	11.31249
0	0	2,094,549,350	4,646,443,787	44.1	11.07472
0	0	2,051,827,700	4,615,225,466	44.5	10.44156
0	0	2,036,482,600	4,593,521,613	44.3	10.43085
0	0	2,009,184,510	4,566,176,368	44.0	10.36527
0	0	2,002,341,480	4,565,004,727	43.9	10.32594
0	0	1,938,659,320	4,392,787,425	44.1	9.71668
0	0	1,948,800,980	4,410,354,337	44.2	9.71470
0	0	1,973,302,840	4,452,888,041	44.3	9.62750

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

	2020	2019	2018	2017
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.58115	1.77979	1.77530	1.75230
Commercial/Industrial and Public Utility Real	3.47883	3.50000	3.50000	3.43610
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.40860	1.58557	1.58157	1.56108
Commercial/Industrial and Public Utility Real	2.48488	2.50000	2.50000	2.49958
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.33844	0.38096	0.38000	0.37507
Commercial/Industrial and Public Utility Real	0.39758	0.40000	0.40000	0.39993
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.87552	0.98551	0.98303	0.97029
Commercial/Industrial and Public Utility Real	0.99395	1.00000	1.00000	0.99983
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.87552	0.98551	0.98303	0.97029
Commercial/Industrial and Public Utility Real	0.99395	1.00000	1.00000	0.99983
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.35021	0.39420	0.39321	0.38812
Commercial/Industrial and Public Utility Real	0.39758	0.40000	0.40000	0.39993
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2014 Children's Services Current Expenses				
Residential/Agricultural Real	0.87552	0.98551	0.98303	0.97029
Commercial/Industrial and Public Utility Real	0.99395	1.00000	1.00000	0.99983
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2018 Senior Citizens Current Expenses				
Residential/Agricultural Real	0.44420	0.50000	0.50000	0.00000
Commercial/Industrial and Public Utility Real	0.49698	0.50000	0.50000	0.00000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.00000
2019 Children's Services Current Expenses				
Residential/Agricultural Real	0.88839	1.00000	0.69452	0.68552
Commercial/Industrial and Public Utility Real	0.99395	1.00000	1.00000	0.99983
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$7.63754	\$8.59705	\$8.27368	\$7.67295
Commercial/Industrial and Public Utility Real	11.23164	11.30000	11.30000	10.73488
General Business and Public Utility Personal	11.30000	11.30000	11.30000	10.80000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.63754	\$10.59705	\$10.27368	\$9.67295
Commercial/Industrial and Public Utility Real	13.23164	13.30000	13.30000	12.73488
General Business and Public Utility Personal	13.30000	13.30000	13.30000	12.80000
Total Weighted Average Tax Rate	\$10.74924	\$11.31249	\$11.07472	\$10.44156

2016	2015	2014	2013	2012	2011
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.75918	1.75406	1.74446	1.80595	1.79203	1.77209
3.43667	3.40051	3.36302	3.34951	3.28089	3.17114
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.56721	1.56265	1.55410	1.60888	1.59648	1.57872
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.37655	0.37545	0.37339	3.86556	0.38358	0.37931
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.97410	0.97127	0.96595	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.97410	0.97127	0.96595	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.38964	0.38851	0.38638	0.40000	0.00000	0.00000
0.40000	0.40000	0.40000	0.40000	0.00000	0.00000
0.40000	0.40000	0.40000	0.40000	0.00000	0.00000
0.97410	0.97127	0.96595	0.51599	0.51201	0.50631
1.00000	1.00000	1.00000	0.95713	0.93752	0.90616
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.68821	0.68620	0.68245	0.70651	0.70106	0.69326
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
\$7.70310	\$7.68066	\$7.63862	\$10.90287	\$6.98515	\$6.92968
10.73667	10.70051	10.66302	10.60664	10.11841	9.97730
10.80000	10.80000	10.80000	10.80000	10.40000	10.40000
\$9.70310	\$9.68066	\$9.63862	\$12.90287	\$8.98515	\$8.92968
12.73667	12.70051	12.66302	12.60664	12.11841	11.97730
12.80000	12.80000	12.80000	12.80000	12.40000	12.40000
\$10.43085	\$10.36527	\$10.32594	\$9.71668	\$9.71470	\$9.62750

(continued)

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

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$2.30000	\$2.30000	\$2.30000	\$2.30000
Commercial/Industrial and Public Utility Real	2.30000	2.30000	2.30000	2.30000
General Business and Public Utility Personal	2.30000	2.30000	2.30000	2.30000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.39664	5.89299	5.88336	5.84452
Commercial/Industrial and Public Utility Real	5.67737	5.67534	5.92630	5.87844
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	13.78241	15.94836	15.96160	15.95872
Commercial/Industrial and Public Utility Real	15.58304	15.71445	15.77767	15.72573
General Business and Public Utility Personal	16.10000	16.10000	16.10000	16.10000
Butler				
Residential/Agricultural Real	6.10908	6.71127	6.70737	4.68651
Commercial/Industrial and Public Utility Real	6.71417	6.76082	6.76082	4.76082
General Business and Public Utility Personal	6.80000	6.80000	6.80000	4.80000
Lexington				
Residential/Agricultural Real	7.19813	7.95760	7.95041	7.93901
Commercial/Industrial and Public Utility Real	7.97170	7.94754	7.95794	7.89890
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

2016	2015	2014	2013	2012	2011
\$2.30000	\$2.30000	\$2.30000	\$3.50000	\$3.50000	\$3.50000
2.30000	2.30000	2.30000	3.50000	3.50000	3.50000
2.30000	2.30000	2.30000	3.50000	3.50000	3.50000
1.70000	1.70000	1.70000	1.70000	3.30000	3.30000
1.70000	1.70000	1.70000	1.70000	3.30000	3.30000
1.70000	1.70000	1.70000	1.70000	3.30000	3.30000
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
5.93769	5.93428	5.92950	5.87197	5.85083	5.81244
5.97079	6.00000	6.00000	6.00000	6.00000	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
12.95504	11.25220	11.23565	11.26146	11.24310	10.13553
13.10000	13.03844	13.04223	13.10000	13.10000	12.63188
13.10000	13.10000	13.10000	13.10000	13.10000	13.10000
4.79914	4.80000	4.80000	4.80000	4.80000	4.80000
4.78864	4.78864	4.78864	4.80000	4.80000	4.80000
4.80000	4.80000	4.80000	4.80000	4.80000	4.80000
8.20000	8.20000	8.20000	8.18724	8.17959	8.16592
8.16481	8.20000	8.20000	8.20000	8.20000	8.15904
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

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

	2020	2019	2018	2017
Plymouth				
Residential/Agricultural Real	\$12.43273	\$13.26345	\$13.21741	\$13.48505
Commercial/Industrial and Public Utility Real	19.43343	19.50000	19.06194	18.94285
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.20748	5.67635	5.65118	5.64132
Commercial/Industrial and Public Utility Real	9.17062	9.07746	9.07746	7.49453
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Townships				
Bloomington				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Butler				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Cass				
Residential/Agricultural Real	2.42877	2.40492	2.40463	2.40362
Commercial/Industrial and Public Utility Real	2.98385	2.97919	2.97919	2.87670
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Franklin				
Residential/Agricultural Real	5.84836	4.97265	4.97253	4.95700
Commercial/Industrial and Public Utility Real	5.30000	5.26699	5.26699	5.26699
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Jackson				
Residential/Agricultural Real	4.08383	4.20660	3.70579	3.69372
Commercial/Industrial and Public Utility Real	4.20634	4.20582	3.70582	3.64207
General Business and Public Utility Personal	5.60000	5.60000	5.10000	5.10000
Jefferson				
Residential/Agricultural Real	9.80465	10.48107	10.47862	9.38036
Commercial/Industrial and Public Utility Real	11.00945	11.13837	11.19394	10.32308
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	12.25462	14.29975	14.14309	13.89217
Commercial/Industrial and Public Utility Real	15.18777	15.25000	15.25000	15.25000
General Business and Public Utility Personal	15.25000	15.25000	15.25000	15.25000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2016	2015	2014	2013	2012	2011
\$13.57092	\$13.54866	\$13.37386	\$13.22147	\$13.11529	\$12.47609
19.14711	19.24748	18.89170	19.50000	19.07112	17.55163
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.59715	5.58615	5.53217	5.60512	5.58136	5.52700
9.15416	6.78398	6.78368	6.82593	6.82593	5.82593
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
2.34722	3.21739	3.21448	3.73422	3.73279	3.72075
2.99429	4.76765	4.76765	4.77166	4.77166	4.77166
3.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.82556	4.82243	4.81266	5.18417	5.17638	6.56715
5.30000	5.30000	5.30000	5.30000	5.30000	7.80000
5.30000	5.30000	5.30000	5.30000	5.30000	7.80000
3.63725	3.63596	3.63293	3.77350	3.76903	3.76070
3.72502	3.69349	3.69349	3.69398	3.69398	3.68707
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.27690	9.27519	9.27203	9.75288	9.73440	9.71699
10.39805	10.34618	10.34665	10.46069	10.46069	10.46069
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
14.80310	13.01489	12.98043	12.86470	12.80278	10.74620
15.25000	13.50000	13.50000	13.50000	13.50000	11.50000
15.25000	13.50000	13.50000	13.50000	13.50000	11.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

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

	2020	2019	2018	2017
Mifflin				
Residential/Agricultural Real	\$15.72085	\$15.09826	\$15.06846	\$14.94215
Commercial/Industrial and Public Utility Real	17.53283	15.65000	15.64489	15.55170
General Business and Public Utility Personal	18.35000	15.65000	15.65000	15.65000
Monroe				
Residential/Agricultural Real	6.46131	6.55477	6.76006	6.73918
Commercial/Industrial and Public Utility Real	7.66449	7.62001	7.41165	7.41165
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	5.74133	5.86085	5.86074	5.85682
Commercial/Industrial and Public Utility Real	5.76539	6.08166	6.08166	6.08166
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	4.54857	5.43352	5.43393	5.24077
Commercial/Industrial and Public Utility Real	5.42330	5.38739	5.38739	5.25241
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	6.29891	6.52412	6.52154	6.51332
Commercial/Industrial and Public Utility Real	6.70951	6.70942	6.70366	6.70366
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
Sharon				
Residential/Agricultural Real	3.77319	3.70209	3.70086	3.69802
Commercial/Industrial and Public Utility Real	4.07196	4.07196	4.13440	4.13440
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
Springfield				
Residential/Agricultural Real	8.49063	9.85998	9.05642	9.00491
Commercial/Industrial and Public Utility Real	10.10000	10.10000	9.30000	9.22553
General Business and Public Utility Personal	10.10000	10.10000	9.30000	9.30000
Troy				
Residential/Agricultural Real	6.17129	6.71212	6.70681	6.69477
Commercial/Industrial and Public Utility Real	7.37417	7.35229	7.34605	7.25937
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Washington				
Residential/Agricultural Real	6.62478	7.19611	7.18834	6.33912
Commercial/Industrial and Public Utility Real	7.41924	7.39222	7.28903	6.56995
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000

2016	2015	2014	2013	2012	2011
\$15.18882	\$15.16480	\$15.11997	\$13.27191	\$13.18122	\$13.11045
15.65000	15.65000	15.65000	13.90000	13.90000	13.90000
15.65000	15.65000	15.65000	13.90000	13.90000	13.90000
6.50876	6.50851	6.50212	6.98413	6.97240	6.94385
7.37435	7.37435	7.31458	7.58944	7.48385	7.47521
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.63446	5.63427	5.62868	6.09599	6.09256	6.07986
7.03387	7.03387	7.03387	7.26978	7.26978	7.26978
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
5.19321	3.83388	3.83343	4.15800	4.15671	4.14434
5.40158	4.56865	4.56865	4.60416	4.60416	4.60416
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
4.87039	4.87169	4.86793	5.21729	5.30522	5.18778
5.29728	5.29601	5.29601	5.29956	5.30000	5.29347
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
3.56536	3.56562	3.56562	3.99137	3.98747	3.97597
4.19779	4.19779	4.19779	4.20000	4.20000	4.20000
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
9.10676	9.10291	9.09854	7.08780	7.07373	6.73123
9.30000	9.30000	9.27906	7.30000	7.30000	7.30000
9.30000	9.30000	9.30000	7.30000	7.30000	7.30000
6.74191	6.73953	4.73271	4.74944	4.74121	4.72928
7.36145	7.04599	5.40599	5.40563	5.40303	5.40112
7.50000	7.50000	5.50000	5.50000	5.50000	5.50000
7.47835	5.47670	5.47065	5.50000	5.50000	5.50000
7.50000	5.50000	5.50000	5.50000	5.50000	5.50000
7.50000	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

	2020	2019	2018	2017
Weller				
Residential/Agricultural Real	\$5.05465	\$5.20832	\$5.20898	\$5.20019
Commercial/Industrial and Public Utility Real	5.42454	5.39339	5.39339	5.34294
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	7.78694	8.23427	8.22658	8.18204
Commercial/Industrial and Public Utility Real	9.57664	9.56685	9.50145	9.50145
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	2.26907	2.15354	2.15272	2.14605
Commercial/Industrial and Public Utility Real	5.00000	4.92305	4.92305	4.62451
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	1.21057	1.35865	1.35527	1.33761
Commercial/Industrial and Public Utility Real	1.39062	1.40000	1.40000	1.40000
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.83936	0.93863	0.93846	0.93824
Commercial/Industrial and Public Utility Real	0.90132	0.94277	0.96279	0.95956
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	3.36597	3.80032	3.79038	3.73917
Commercial/Industrial and Public Utility Real	3.87405	3.90000	3.90000	3.90000
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Marvin Memorial Library				
Residential/Agricultural Real	1.57872	1.75000	1.75000	1.75000
Commercial/Industrial and Public Utility Real	1.60774	1.60677	1.71892	1.68791
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.27689	2.28975	2.29642	2.29666
Commercial/Industrial and Public Utility Real	2.71348	2.83213	2.90186	2.88978
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	3.11821	3.12575	3.12858	3.27557
Commercial/Industrial and Public Utility Real	3.19772	3.20253	3.21730	3.25495
General Business and Public Utility Personal	4.45000	4.45000	4.45000	4.45000
Knox County Career Center				
Residential/Agricultural Real	2.00000	2.12992	2.13221	2.13069
Commercial/Industrial and Public Utility Real	4.27824	4.55310	4.50013	4.34669
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2016	2015	2014	2013	2012	2011
\$5.02897	\$5.02364	\$5.02072	\$5.29807	\$5.29357	\$5.28300
5.39978	5.58767	5.58767	6.00000	6.00000	5.92276
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
7.91485	7.90554	7.90430	8.51168	8.49840	8.48324
9.38876	9.38876	9.28640	9.52783	9.52783	9.51351
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
1.83793	1.83755	1.83437	2.47677	2.27487	2.46314
5.00000	4.62212	4.62209	4.50061	4.43241	4.43241
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
1.34076	1.33695	1.32962	1.38256	1.37884	1.37361
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.98428	1.00000	1.00000	1.00000	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.76966	3.75821	3.73650	3.84414	1.92861	1.90698
3.90000	3.90000	3.90000	3.90000	2.00000	2.00000
3.90000	3.90000	3.90000	3.90000	2.00000	2.00000
1.75000	1.75000	0.00000	0.00000	0.00000	0.00000
1.74589	1.75000	0.00000	0.00000	0.00000	0.00000
1.75000	1.75000	0.00000	0.00000	0.00000	0.00000
2.30165	2.30761	2.30782	2.34604	2.40709	2.39950
2.92624	2.97366	2.96277	2.90979	2.88732	2.87750
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.77033	2.77191	2.92048	2.70312	2.70419	2.63525
2.75038	2.75978	2.92527	2.57658	2.52801	2.49387
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.18220	2.18254	2.18167	2.39137	2.38962	2.38807
4.33132	4.29726	4.27490	4.25476	4.23422	4.22301
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

	2020	2019	2018	2017
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.60635	\$2.75775	\$2.75074	\$2.73497
Commercial/Industrial and Public Utility Real	3.33606	3.36791	3.34456	3.38910
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
Schools				
Ashland City				
Residential/Agricultural Real	32.40709	35.65056	36.09516	36.28835
Commercial/Industrial and Public Utility Real	40.79128	42.53004	43.74691	43.82311
General Business and Public Utility Personal	65.00000	65.15000	65.60000	65.80000
Buckeye Central Local				
Residential/Agricultural Real	23.52439	22.26460	25.47073	24.96575
Commercial/Industrial and Public Utility Real	23.54693	24.29444	25.44900	28.77280
General Business and Public Utility Personal	45.50000	45.50000	48.70000	49.50000
Clear Fork Local				
Residential/Agricultural Real	25.13867	25.72268	25.71538	25.63847
Commercial/Industrial and Public Utility Real	31.26300	31.46408	31.48147	30.97011
General Business and Public Utility Personal	49.05000	49.05000	49.05000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	43.98394	43.65400	43.34931	43.12171
Commercial/Industrial and Public Utility Real	61.91323	61.17549	60.36293	61.62867
General Business and Public Utility Personal	75.45000	75.10000	74.85000	74.60000
Crestview Local				
Residential/Agricultural Real	23.60494	24.22872	25.21697	25.15832
Commercial/Industrial and Public Utility Real	23.83182	24.83094	26.10122	25.73467
General Business and Public Utility Personal	45.40000	45.40000	46.40000	46.40000
Galion City				
Residential/Agricultural Real	34.40316	34.47783	34.41924	36.81149
Commercial/Industrial and Public Utility Real	46.24190	46.22465	45.75768	49.66991
General Business and Public Utility Personal	59.83000	59.83000	59.83000	60.28000
Lexington Local				
Residential/Agricultural Real	43.02310	46.69642	37.95501	38.06436
Commercial/Industrial and Public Utility Real	45.53954	47.94909	39.12079	39.27716
General Business and Public Utility Personal	53.00000	55.30000	46.60000	46.80000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	29.77813	29.97469	30.53048	30.92313
Commercial/Industrial and Public Utility Real	30.75171	32.35726	33.29462	33.70835
General Business and Public Utility Personal	39.15000	39.30000	39.85000	40.27000

2016	2015	2014	2013	2012	2011
\$2.69966	\$2.69813	\$2.83000	\$2.07710	\$2.07625	\$2.03188
3.41873	3.40594	3.39000	2.59396	2.54530	2.39945
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
38.36305	38.45072	38.63550	38.75345	37.82274	34.09001
44.92055	45.62303	45.65630	45.51526	44.24809	40.48811
65.95000	66.05000	66.25000	66.85000	65.95000	62.25000
24.92217	25.32192	25.89191	25.94065	26.44076	28.05751
28.24268	28.67671	29.13269	29.28814	29.78814	30.17854
50.10000	50.50000	51.00000	51.00000	51.50000	53.10000
25.27993	25.26354	25.24712	25.77269	25.70730	25.65091
30.96388	30.76494	30.72414	31.02082	31.02082	30.57301
49.05000	49.05000	49.05000	49.05000	49.05000	49.05000
42.23553	41.36309	42.82754	43.44592	45.05200	40.48848
60.93677	59.89935	60.54361	59.52132	60.71982	55.46845
74.05000	73.20000	73.90000	73.90000	75.65000	72.80000
23.28155	25.26033	25.22290	25.74206	25.71200	25.67695
25.90003	28.29350	28.29350	28.33648	28.06115	27.35390
46.40000	48.40000	48.40000	48.40000	48.40000	48.40000
36.61687	36.52856	37.03403	37.20330	37.10935	33.78927
49.60094	49.21254	49.07431	48.62385	47.79646	42.49344
60.28000	60.28000	60.28000	60.28000	60.28000	59.33000
39.22596	39.20591	39.15401	39.28086	39.18827	38.84507
40.85279	40.84505	40.38107	40.34091	40.26265	39.45004
47.40000	47.40000	47.40000	47.50000	47.50000	47.30000
30.39385	30.62595	30.47853	30.42296	31.29028	31.26865
33.00517	32.93022	32.74526	31.52982	32.11921	31.98814
39.69000	39.81000	39.81000	39.21000	40.42000	40.46000

(continued)

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

	2020	2019	2018	2017
Lucas Local				
Residential/Agricultural Real	\$30.80000	\$32.24193	\$34.42416	\$35.60474
Commercial/Industrial and Public Utility Real	31.83538	32.02298	34.22288	35.52288
General Business and Public Utility Personal	42.80000	43.40000	45.60000	46.90000
Madison Local				
Residential/Agricultural Real	32.30509	36.13499	36.06726	35.69223
Commercial/Industrial and Public Utility Real	57.21873	57.50369	57.70329	57.09045
General Business and Public Utility Personal	66.40000	66.40000	66.40000	66.40000
Mansfield City				
Residential/Agricultural Real	46.22005	51.65751	51.16857	49.99252
Commercial/Industrial and Public Utility Real	59.84856	63.52520	63.13245	62.26286
General Business and Public Utility Personal	70.45000	73.85000	73.55000	73.25000
Northmor Local				
Residential/Agricultural Real	26.05910	26.05910	26.04106	25.95130
Commercial/Industrial and Public Utility Real	29.17463	29.17463	28.94558	29.06897
General Business and Public Utility Personal	33.24000	33.24000	33.24000	33.24000
Ontario Local				
Residential/Agricultural Real	41.25111	45.35165	38.44236	38.20764
Commercial/Industrial and Public Utility Real	50.22872	52.63680	44.81083	43.73547
General Business and Public Utility Personal	55.80000	58.00000	51.10000	51.00000
Plymouth Local				
Residential/Agricultural Real	28.43226	28.12484	28.30887	28.18145
Commercial/Industrial and Public Utility Real	31.37637	31.16037	30.34284	29.62984
General Business and Public Utility Personal	32.20000	32.20000	32.40000	32.30000
Shelby City				
Residential/Agricultural Real	28.70661	31.25595	31.22282	31.45323
Commercial/Industrial and Public Utility Real	39.57540	41.35879	43.26287	43.14536
General Business and Public Utility Personal	53.40000	55.20000	55.20000	55.60000
South Central Local				
Residential/Agricultural Real	21.71242	21.63652	21.62905	21.14812
Commercial/Industrial and Public Utility Real	22.41782	23.18509	22.51151	22.54057
General Business and Public Utility Personal	35.50000	35.50000	35.50000	35.50000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Richland County Auditor

2016	2015	2014	2013	2012	2011
\$35.13276	\$35.12410	\$35.40000	\$37.61649	\$37.55698	\$37.43283
36.46111	36.46111	36.39942	38.18127	37.60037	37.55288
47.10000	47.10000	47.40000	49.20000	49.20000	49.20000
36.94623	35.92896	35.79419	35.34366	34.97349	30.21836
55.71808	54.77661	54.73331	54.52257	53.61323	48.10279
66.40000	65.50000	65.50000	65.50000	65.40000	60.90000
52.03929	48.85798	48.05156	46.76620	35.91788	46.78488
63.57424	60.25680	59.39906	58.92282	47.77192	58.49240
74.25000	71.25000	70.85000	70.45000	59.95000	71.35000
26.70419	26.69227	26.68161	26.80447	26.77886	26.77502
29.14803	28.35085	27.72502	27.62445	27.64092	27.63166
34.24000	34.24000	34.24000	34.24000	34.24000	34.24000
38.46269	38.42648	38.50503	38.46311	38.36432	37.90731
43.99115	43.62093	43.57544	43.64640	43.43238	42.20588
51.00000	51.00000	51.10000	51.10000	51.10000	50.80000
26.19592	26.18746	26.88969	27.30556	27.25701	26.95063
30.08530	28.91403	29.33392	30.06051	29.64774	28.46383
32.10000	32.10000	32.80000	32.80000	32.80000	32.80000
31.03215	30.99179	30.93043	32.15916	31.96342	31.78150
44.04816	44.10643	43.98996	43.93873	43.69753	43.52458
55.50000	55.50000	55.50000	55.80000	55.70000	55.70000
20.81640	21.71659	22.27313	22.27707	22.27739	22.34811
22.49619	23.39116	23.81300	23.24446	23.22578	22.44349
35.50000	36.40000	36.90000	36.90000	36.90000	36.95000

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

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2020	\$26,317,448	\$22,935,959	87.15 %	\$910,074	\$23,846,033
2019	22,417,525	19,999,649	89.21	923,392	20,923,041
2018	20,241,568	17,738,926	87.64	945,234	18,684,160
2017	20,127,705	17,861,733	88.74	879,094	18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274
2014	19,278,455	16,410,988	85.13	390,877	16,801,865
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

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

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

* - Includes Homestead and Rollback

- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
90.61 %	\$940,403	3.57 %
93.33	956,373	4.27
92.31	1,181,579	5.84
93.11	1,181,881	5.87
92.04	552,212	2.74
83.11	851,858	4.05
87.15	889,407	4.61
94.84	869,040	4.58
89.58	926,323	4.90
85.67	870,093	4.84

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2020	\$0	\$0	0.00 %	\$0
2019	0	0	0.00	0
2018	0	0	0.00	0
2017	0	0	0.00	0
2016	0	0	0.00	0
2015	0	0	0.00	0
2014	0	0	0.00	0
2013	0	0	0.00	0
2012	0	0	0.00	248
2011	72,600	0	0.00	5,013

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

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

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$0	0.00 %	\$103,648	0.00 %
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
0	0.00	103,648	0.00
248	0.00	103,648	0.00
5,013	6.90	102,981	141.85

Richland County, Ohio
Principal Real Property Taxpayers
 2020 and 2011

Taxpayer	2020	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$8,896,480	0.43%
Wal-Mart, Incorporated	4,728,440	0.23
Newman Technology, Incorporated	4,084,550	0.20
The Gorman Rupp Corporation	3,969,580	0.19
Next Generation Films Incorporated	3,929,710	0.19
Gumberg Associates	3,835,960	0.18
ArcelorMittal (Dofasco Shelby, Incorporated)	3,821,850	0.18
Central Ohio Associates, LTD	3,697,010	0.18
Cwood Asset Ownership LLC	2,882,100	0.14
Richland Mall Holdings LLC	2,590,250	0.12
Total	\$42,435,930	2.03%
Total Real Property Assessed Valuation	\$2,089,055,060	

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro Richland LLC	\$6,399,550	0.34%
Wal-Mart Incorporated	6,193,630	0.33
Newman Technology Incorporated	5,054,090	0.27
Kurt Stimens Properties	4,312,050	0.23
The Gorman Rupp Co.	4,123,860	0.22
Gumberg Associates	3,841,020	0.20
Dofasco Shelby Incorporated	3,780,000	0.20
General Motors	3,684,560	0.20
Central Ohio Associates LTD	3,301,490	0.18
SSI Mansfield	2,655,920	0.14
Total	\$43,346,170	2.31%
Total Real Property Assessed Valuation	\$1,878,591,170	

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2020 and 2011

Taxpayer	2020	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Rover Pipeline LLC	\$190,123,200	44.42%
Columbia Gas Transmission	105,604,440	24.67
Ohio Edison	38,984,290	9.11
American Transmission Systems	31,630,980	7.39
Ohio Power Company	25,897,940	6.05
Columbia Gas of Ohio	12,795,980	2.99
AEP Ohio Transmission Company	11,006,670	2.57
Aqua Ohio Water Company	3,666,440	0.86
Marathon Pipeline LLC	1,880,630	0.44
Consolidated Electric Cooperative	1,014,610	0.24
Total	\$422,605,180	98.73%
Total Public Utility Property Assessed Valuation	\$428,040,470	

Taxpayer	2011	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$33,652,580	35.53%
Ohio Edison	29,849,930	31.52
Ohio Power	10,940,190	11.55
Columbia Gas of Ohio	7,385,340	7.80
American Transmission Systems	6,469,030	6.83
Ohio-American Water	2,725,690	2.88
Firelands Electric	1,131,650	1.19
Licking Rural Electric	989,600	1.04
Consolidated Electric Cooperation	576,240	0.61
East Ohio Gas Company	426,010	0.45
Total	\$94,146,260	99.40%
Total Public Utility Property Assessed Valuation	\$94,711,670	

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2020

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$20,295,621	100.00%	\$20,295,621
OPWC Loans	503,136	100.00	503,136
Capital Leases	1,702,976	100.00	1,702,976
<i>Total Direct - Richland County</i>	<u>22,501,733</u>	<u>100.00</u>	<u>22,501,733</u>
Overlapping (2)			
Cities Wholly Within the County	28,543,886	100.00	28,543,886
Villages Wholly Within the County	400,291	100.00	400,291
Schools Wholly Within the County	50,699,870	100.00	50,699,870
City of Galion	633,890	0.08	507
Ashland City School District	26,443,964	0.03	7,933
Buckeye Central Local School District	6,487,837	0.31	20,112
Clear fork Local School District	15,385,298	90.60	13,939,080
Crestline Exempted Village School District	9,913,151	19.79	1,961,813
Galion City School District	11,924,945	3.69	440,030
Lexington Local School District	55,950,000	93.79	52,475,505
Loudonville-Perrysville Exempted Village Sch	381,060	3.86	14,709
Northmor Local School District	11,425,403	3.10	354,187
Plymouth-Shiloh Local School District	385,000	82.23	316,586
EHOVE Career Center	19,081,000	0.08	15,265
<i>Total Overlapping</i>	<u>237,655,595</u>		<u>149,189,774</u>
<i>Totals</i>	<u><u>\$260,157,328</u></u>		<u><u>\$171,691,507</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2020.

Source: Richland County Auditor

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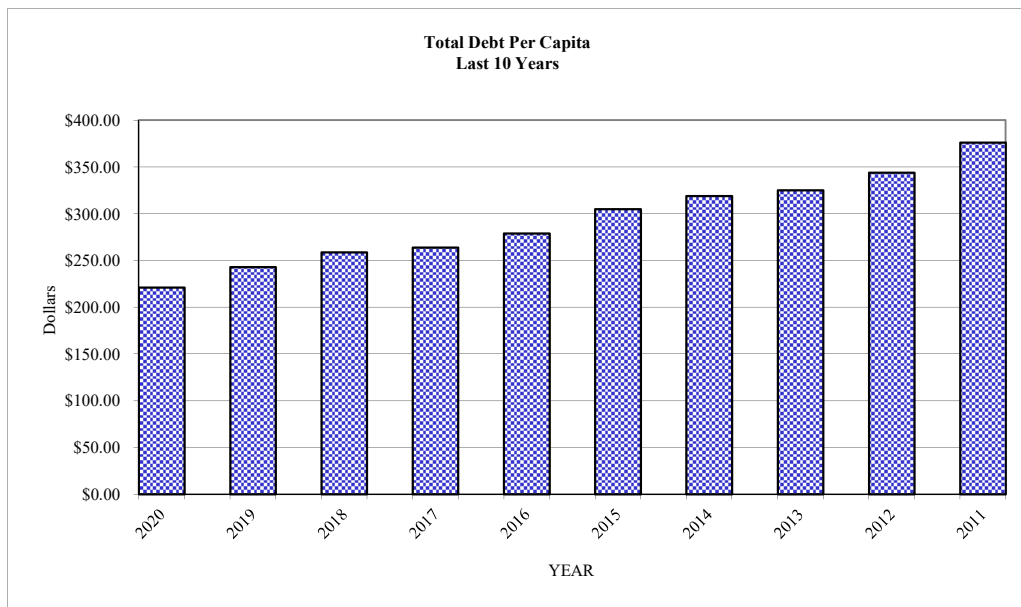
Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Capital Leases	OWDA Loan
2020	\$20,295,621	\$0	\$0	\$503,136	\$1,702,976	\$0
2019	21,528,561	65,000	1,081,765	561,514	1,753,632	0
2018	22,823,288	125,000	1,195,000	482,207	1,802,787	41,514
2017	24,215,564	180,000	0	552,463	1,850,492	80,687
2016	25,845,922	230,000	0	647,700	1,657,238	117,651
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530
2014	28,076,582	1,095,000	195,000	888,154	1,659,017	185,442
2013	27,798,240	1,870,000	210,000	766,881	1,659,776	216,498
2012	26,110,848	2,610,000	3,278,157	859,381	1,805,100	245,802
2011	28,127,391	3,305,000	8,116,237	880,531	2,019,170	273,454

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

Source: Richland County Auditor

Governmental Activities	Business-Type Activity					
Computerization Loan	General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$3,949,577	\$343,908	\$0	\$26,795,218	0.86 %	\$221.17
0	4,136,499	368,448	0	29,495,419	0.99	243
0	4,329,917	392,988	0	31,192,701	1.05	259
0	4,522,539	422,445	0	31,824,190	1.17	264
0	4,704,180	454,338	0	33,657,029	1.39	279
0	2,748,722	478,878	3,432,000	37,065,719	1.39	305
0	2,810,694	503,418	3,432,000	38,845,307	1.45	319
0	2,894,735	527,958	3,658,000	39,602,088	1.47	325
211,719	2,977,164	388,450	3,680,000	42,166,621	1.56	344
423,440	3,269,116	390,649	0	46,804,988	1.75	376



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
2020	121,154	\$5,476,892,882	\$24,245,198	0.44%	\$200.12
2019	121,154	4,793,405,418	25,665,060	0.54%	211.84
2018	120,589	4,646,443,787	27,153,205	0.62	225.17
2017	120,589	4,615,225,466	28,738,103	0.62	238.31
2016	121,707	4,593,521,613	28,738,103	0.66	236.13
2015	121,707	4,566,176,368	30,550,102	0.66	251.01
2014	121,942	4,565,004,727	30,036,210	0.68	246.32
2013	121,773	4,392,787,425	30,887,276	0.70	253.65
2012	122,673	4,410,354,337	30,692,975	0.66	250.20
2011	124,475	4,452,888,041	29,088,012	0.71	233.69

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

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

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

Year	Sewer Operating Revenues	Sewer Operating Expenses (1)	Net Available Revenues	Debt Service (2)		Coverage
				Principal	Interest	
2020	\$3,497,556	\$2,642,003	\$855,553	\$24,540	\$0	34.86
2019	3,606,529	2,735,880	870,649	24,540	0	35.48
2018	3,707,659	2,507,331	1,200,328	29,457	0	40.75
2017	3,008,657	2,563,885	444,772	31,893	0	13.95
2016	2,505,768	1,568,451	937,317	24,540	0	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	0	(8.55)
2014	2,474,718	1,258,666	1,216,052	24,540	0	49.55
2013	2,305,457	1,439,062	866,395	16,728	0	51.79
2012	2,527,612	1,614,527	913,085	4,917	0	185.70
2011	2,451,716	1,798,539	653,177	9,834	0	66.42

(1) Direct operating expenses do not include depreciation expense.

(2) Revenue debt includes OPWC loans payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

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

	2020		2019	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,517,095,530</u>	<u>\$2,517,095,530</u>	<u>\$2,216,225,940</u>	<u>\$2,216,225,940</u>
Debt Limitation	\$61,427,388	\$25,170,955	\$53,905,649	\$22,162,259
Total Outstanding Debt:				
General Obligation Bonds	19,715,000	19,715,000	20,466,177	20,466,177
Special Assessment Bonds	0	0	65,000	65,000
Business-Type General Obligation Bonds	3,940,000	3,940,000	4,028,823	4,028,823
Governmental OPWC Loans	503,136	503,136	561,514	561,514
Business-Type OPWC Loans	343,908	343,908	368,448	368,448
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	1,075,000	1,075,000
Business-Type General Obligation Notes	0	0	0	0
Total	<u>24,502,044</u>	<u>24,502,044</u>	<u>26,564,962</u>	<u>26,564,962</u>
Exemptions:				
General Obligation Bonds	19,080,000	19,080,000	19,696,177	19,696,177
Special Assessment Bonds	0	0	65,000	65,000
Business-Type General Obligation Bonds	3,940,000	3,940,000	4,028,823	4,028,823
Governmental OPWC Loans	503,136	503,136	561,514	561,514
Business-Type OPWC Loans	343,908	343,908	368,448	368,448
OWDA Loan	0	0	0	0
Computerization Loan	0	0	0	0
Governmental General Obligation Notes	0	0	1,075,000	1,075,000
Business-Type General Obligation Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>1,685,097</u>	<u>1,685,097</u>	<u>1,576,165</u>	<u>1,576,165</u>
Total	<u>25,552,141</u>	<u>25,552,141</u>	<u>27,371,127</u>	<u>27,371,127</u>
Net Debt	<u>(1,050,097)</u>	<u>(1,050,097)</u>	<u>(806,165)</u>	<u>(806,165)</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$62,477,485</u>	<u>\$26,221,052</u>	<u>\$54,711,814</u>	<u>\$22,968,424</u>
Legal Debt Margin as a Percentage of the Debt Limit	101.71%	104.17%	101.50%	103.64%
(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>55,427,388</u>		<u>47,905,649</u>
(2) The Debt Limitation equals one percent of the assessed value.		<u>\$61,427,388</u>		<u>\$53,905,649</u>

Source: Richland County Auditor

2018		2017		2016	
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>\$2,094,549,350</u>	<u>\$2,094,549,350</u>	<u>\$2,051,827,700</u>	<u>\$2,051,827,700</u>	<u>\$2,036,482,600</u>	<u>\$2,036,482,600</u>
\$50,863,734	\$20,945,494	\$49,795,693	\$20,518,277	\$49,412,065	\$20,364,826
22,318,657	22,318,657	23,680,047	23,680,047	25,280,342	25,280,342
125,000	125,000	180,000	180,000	125,000	125,000
4,216,343	4,216,343	4,399,951	4,399,951	4,574,656	4,574,656
482,207	482,207	552,463	552,463	482,207	482,207
392,988	392,988	422,445	422,445	392,988	392,988
41,514	41,514	80,687	80,687	41,514	41,514
0	0	0	0	0	0
1,195,000	1,195,000	0	0	0	0
0	0	0	0	0	0
<u>28,771,709</u>	<u>28,771,709</u>	<u>29,315,593</u>	<u>29,315,593</u>	<u>30,896,707</u>	<u>30,896,707</u>
21,418,657	21,418,657	22,492,356	22,492,356	23,522,356	23,522,356
125,000	125,000	180,000	180,000	125,000	125,000
4,216,343	4,216,343	4,399,951	4,399,951	4,574,656	4,574,656
482,207	482,207	552,463	552,463	482,207	482,207
392,988	392,988	422,445	422,445	392,988	392,988
41,514	41,514	80,687	80,687	41,514	41,514
0	0	0	0	0	0
1,195,000	1,195,000	0	0	0	0
0	0	0	0	0	0
<u>1,548,528</u>	<u>1,548,528</u>	<u>860,639</u>	<u>860,639</u>	<u>620,661</u>	<u>620,661</u>
<u>29,420,237</u>	<u>29,420,237</u>	<u>28,988,541</u>	<u>28,988,541</u>	<u>29,759,382</u>	<u>29,759,382</u>
(648,528)	(648,528)	327,052	327,052	1,137,325	1,137,325
<u>\$51,512,262</u>	<u>\$21,594,022</u>	<u>\$49,468,641</u>	<u>\$20,191,225</u>	<u>\$48,274,740</u>	<u>\$19,227,501</u>
101.28%	103.10%	99.34%	98.41%	97.70%	94.42%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,863,734</u>		<u>43,795,693</u>		<u>43,412,065</u>
	<u>\$50,863,734</u>		<u>\$49,795,693</u>		<u>\$49,412,065</u>

(continued)

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

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

Source: Richland County Auditor

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

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)
2020	121,154	\$3,099,725,090	\$25,585	243.8	47,406	4,681
2019	121,154	2,973,724,930	24,545	243.8	49,900	2,400
2018	120,589	2,826,485,571	23,439	242.6	50,300	2,900
2017	120,589	2,715,664,280	22,520	242.6	50,300	2,900
2016	121,107	2,708,800,269	22,367	243.7	49,900	2,900
2015	121,707	2,672,564,013	21,959	244.9	50,700	3,000
2014	121,942	2,674,431,944	21,932	245.4	51,200	3,500
2013	121,773	2,695,445,355	22,135	245.0	52,000	4,700
2012	122,673	2,694,635,118	21,966	246.8	52,800	4,800
2011	124,475	2,671,109,025	21,459	250.5	53,200	6,100

Source:

- (1) 2010 - 2019 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
5.4%	5.6%	6.7%	\$10,042,650	\$3,563,670	\$13,606,320
4.4	3.8	3.4	8,820,900	7,561,390	16,382,290
4.9	4.6	3.9	7,651,810	2,756,990	10,408,800
5.5	5.0	4.4	5,900,010	5,881,360	11,781,370
5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610
6.4	5.7	6.2	4,682,020	1,154,260	5,836,280
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

Richland County, Ohio

Principal Employers

2020 and 2011

2020

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,500	5.27%
Newman Technology, Incorporated	850	1.79
Richland County	766	1.62
Stoneridge Inc	750	1.58
StarTek, Incorporated	700	1.48
Mansfield City School District	700	1.48
ArcelorMittal (Dofasco Shelby, Incorporated)	700	1.48
Jay Industries, Incorporated	650	1.37
Charter Next Generation Inc	550	1.16
Gorman Rupp	450	0.95
Total	<u>8,616</u>	<u>18.17%</u>
Total Employment within the County	<u>47,406</u>	

2011

Employer	Employees	Percentage of Total County Employment
General Motors	2,500	4.68%
Med-Central Health Systems	2,230	4.18
Jay Industries	1,179	2.21
Gorman Rupp	1,116	2.09
Richland County	962	1.80
Therm-O-Disc	900	1.69
Newman Technology	850	1.59
Mansfield City Schools	719	1.35
ArcelorMittal (Dofasco Shelby Inc)	600	1.12
City of Mansfield	500	0.94
Total	<u>11,556</u>	<u>21.64%</u>
Total Employment within the County	<u>53,400</u>	

Sources: 2011 - Mansfield Chamber of Commerce

2020 - Mansfield Chamber of Commerce

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

Function/Program	2020	2019	2018	2017
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	62	62	57	85
Commissioners Office	6	7	7	6
Treasurer's Office	7	9	9	10
Judicial System				
County Offices	123	110	104	113
Clerk of Courts	16	16	16	17
Probate Court	5	7	7	8
Public Safety				
County Offices	89	109	105	145
Sheriff (Road Patrol)	51	50	49	48
Public Works				
County Offices	8	8	8	8
Engineer	40	41	41	45
Auto Title	11	11	11	11
Health				
County Offices	11	11	11	10
Board of Developmental Disabilities	143	171	184	238
Human Services				
County Offices	52	57	56	76
Children's Services	86	95	98	99
Job and Family Services	46	55	56	64
Conservation and Recreation				
County Offices	2	3	4	3
<i>Business-Type Activity</i>				
Sewer	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>
Totals	<u><u>766</u></u>	<u><u>830</u></u>	<u><u>830</u></u>	<u><u>993</u></u>

Source: Richland County Auditor

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

2016	2015	2014	2013	2012	2011
80	68	66	68	63	72
6	6	6	5	5	6
10	8	8	6	6	5
90	92	88	86	73	73
17	17	16	14	15	15
9	9	8	8	8	8
141	127	119	120	125	162
48	47	44	43	49	52
7	6	6	6	6	6
48	48	45	48	47	49
11	12	11	10	11	12
11	11	11	10	10	10
266	352	375	382	329	326
76	66	61	66	77	75
104	107	104	107	128	138
69	68	68	67	78	85
3	3	3	2	2	2
10	9	8	7	9	9
<u>1,006</u>	<u>1,056</u>	<u>1,047</u>	<u>1,055</u>	<u>1,041</u>	<u>1,105</u>

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

Function/Program	2020	2019	2018	2017
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	82,764	79,313	83,076	82,141
Voter Turnout in November	60,336	20,438	45,413	24,937
Percentage of Voter Turnout	72.90%	25.77%	54.66%	30.36%
Recorder				
Deeds Issued	3,881	4,160	5,736	8,824
Mortgages Issued	4,530	3,592	8,337	14,915
Judicial System				
Common Pleas Courts Cases				
Civil	1,466	1,537	1,545	1,607
Criminal	891	1,102	1,195	906
Domestic	804	1,099	1,112	1,167
Health				
Dog and Kennel				
Dogs Licensed	17,273	18,332	19,060	18,848
Kennels	584	580	639	675
<i>Business-Type Activity</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,932	3,924	3,852	3,919
Flat Rate	700	733	804	738

Source: Richland County Auditor

2016	2015	2014	2013	2012	2011
82,032	79,832	88,826	89,049	89,382	87,811
56,106	36,577	33,537	22,304	69,988	41,266
68.40%	45.82%	37.76%	25.05%	78.30%	46.99%
8,266	7,991	7,842	8,041	7,228	6,158
13,976	13,744	13,999	16,174	16,249	11,491
2,027	2,068	2,497	2,066	1,670	1,842
833	1,053	832	852	897	871
1,233	1,199	1,172	1,366	1,356	1,339
18,775	18,560	21,951	18,891	22,105	14,787
725	2,550	2,480	899	2,650	516
3,727	3,738	3,732	3,652	3,625	3,619
913	931	939	1,015	1,075	1,073

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

	2020	2019	2018	2017
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	15	15	16
Real Estate Assessment				
Vehicles	1	1	1	1
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	18	9	9	9
Juvenile Attention Center				
Vehicles	3	3	6	6
Public Safety				
County Offices				
Vehicles	4	6	4	6
Sheriff's Office				
Vehicles	111	102	99	93
Public Works				
County Engineer				
Vehicles	67	65	63	65
Codes and Permits				
Vehicles	5	4	3	3
Health				
Developmental Disabilities				
Vehicles	41	49	48	47
Dog and Kennel				
Vehicles	3	3	2	2
Human Services				
County Offices				
Vehicles	11	12	9	10
Children's Services				
Vehicles	26	30	24	24
Conservation and Recreation				
Vehicles	2	2	2	2
<i>Business-Type Activity</i>				
Sewer				
Vehicles	7	7	7	7

Source: Richland County Auditor

2016	2015	2014	2013	2012	2011
15	18	16	16	19	18
1	1	1	1	1	1
1	1	1	1	1	1
10	9	10	10	12	12
6	7	7	6	6	6
8	5	5	5	5	5
79	71	58	53	52	50
66	66	63	62	61	57
3	3	3	4	4	4
54	55	52	50	47	44
2	2	2	2	2	2
7	9	8	10	7	9
24	25	25	25	26	21
1	3	1	1	1	1
7	7	7	7	8	8

Richland County, Ohio

Miscellaneous Statistics

December 31, 2020

<i>Date of Incorporation</i>	1813
<i>County Seat</i>	Mansfield, Ohio
<i>Number of Political Subdivision in the County</i>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	2

Major Attractions

Malabar Farm, Kingwood Center &
Mid-Ohio Sports Car Course

Higher Education

Ohio State University - Mansfield Campus
North Central State College
Ashland University College of Nursing

Hospitals

OhioHealth Mansfield and Shelby
Avita Health Systems

Communications

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)
The Daily Globe (daily); The Bellville Star (weekly);
USA Today (daily); Columbus Dispatch (daily);
The Akron-Beacon Journal (daily);
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

OHIO AUDITOR OF STATE KEITH FABER



RICHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/17/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov