



OHIO AUDITOR OF STATE
KEITH FABER



LICKING COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Federal Awards Expenditures	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required By the Uniform Guidance.....	7
Schedule of Findings	11
Attachment: Comprehensive Annual Financial Report	

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LICKING 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 AGRICULTURE				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10,561	G-2021-11-5949	\$ -	\$ 723.819
Total Supplemental Nutrition Assistance Program Cluster			-	723.819
Total U.S. Department of Agriculture			-	723.819
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14,228	B-C-18-1BO-1	-	44.292
		B-F-19-1BO-1	-	60.933
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	105.225
HOME Investment Partnerships Program	14,239	B-C-18-1BO-2	-	151.957
Total HOME Investment Partnerships Program			-	151.957
Total U.S. Department of Housing & Urban Development			-	257.182
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16,738	2017-JG-A02-6968F	-	5.864
Total Edward Byrne Memorial Justice Assistance Grant Program			-	5.864
Equitable Sharing Program	16,922	N/A		112.624
Total U.S. Department of Justice			-	118.488
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<i>Passed Through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17,207	2018-7245-1, 2020/21-7245-1	-	20.987
Total Employment Service Cluster			-	20.987
Trade Adjustment Assistance	17,245	2018-7245-1, 2020/21-7245-1	-	3.771
Workforce Investment Act (WIOA) Cluster:				
WIA- Adult Program	17,258	2018-7245-1, 2020/21-7245-1	-	264.452
WIA Youth Activities	17,259	2018-7245-1, 2020/21-7245-1	-	335.611
WIA Dislocated Worker Formula Grants	17,278	2018-7245-1, 2020/21-7245-1	-	261.498
Total WIOA Cluster			-	861.561
Workforce Investment Act - National Emergency Grants	17,277	2018-7245-1, 2020/21-7245-1	-	19.083
Total U.S. Department of Labor			-	905.402
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i>				
Airport Improvement Program	20,106	N/A	-	7.465
		N/A		872.061
COVID-19 Airport Improvement Program		N/A		30.000
Total Airport Improvement Program			-	909.526
<i>Federal Transit Cluster</i>				
Federal Transit Formula Grants	20,507	N/A		92.672
		N/A		29.917
COVID-19 Federal Transit Formula Grant		N/A		1,100.302
Total Federal Transit Cluster			-	1,222.891
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20,205	PID 105920	-	7.019
		PID 109386		92.752
		PID 111606		123.139
		PID 99503	-	227.543
Total Highway Planning and Construction Cluster			-	450.453
Total U.S. Department of Transportation			-	2,582.870
U.S. Department of the Treasury				
<i>Passed Through Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Fund	21,019	N/A	5,280.490	10,124.438
<i>Passed Through Ohio Supreme Court</i>				
COVID-19 Remote Technology Grant	21,019	20-RTG-0100	-	69.445
Total Coronavirus Relief Fund			5,280.490	10,193.883
Total U.S. Department of the Treasury			5,280.490	10,193.883

LICKING 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 Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84,181	N/A	-	181,241
Total U.S. Department of Education			-	181,241
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State's Office:</i>				
2018 HAVA Election Security Grants	90,404	N/A	-	21,663
		N/A	-	40,000
COVID -19 2018 HAVA Election Security Grants		N/A	-	185,984
Total 2018 HAVA Election Security Grants			-	247,647
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	247,647
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe and Stable Families	93,556	G-2021-11-5949	-	259,091
Temporary Assistance for Needy Families Cluster				
Temporary Assistance for Needy Families	93,558	G-2021-11-5949	7,491	2,863,620
Total Temporary Assistance for Needy Families Cluster			7,491	2,863,620
Child Support Enforcement	93,563	G-2021-11-5950	-	1,594,133
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93,575	G-2021-11-5949	-	231,003
Total Child Care and Development Fund Cluster			-	231,003
Stephanie Tubbs Jones Child Welfare Services Program	93,645	G-2021-11-5949	-	102,363
Foster Care_ Title IV-E	93,658	G-1819-06-0155	-	53,682
Foster Care_ Title IV-E		G-2021-11-5949	-	4,912,332
Total Foster Care - Title IV-E			-	4,966,014
Adoption Assistance	93,659	G-2021-11-5949	-	998,766
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93,674	G-2021-11-5949	-	62,944
Children's Health Insurance Program	93,767	G-2021-11-5949	-	83,726
Social Services Block Grant	93,667	G-2021-11-5949	-	1,674,306
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93,667	N/A	-	101,315
Total Social Services Block Grant			-	1,775,621
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93,778	N/A	-	358,932
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93,778	G-2021-11-5949	-	2,010,481
Total Medicaid Cluster			-	2,369,413
Total U.S. Department of Health and Human Services			7,491	15,306,694
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97,042	DPSFE239	-	39,398
		DPSFE247	-	51,436
Total Emergency Management Performance Grants			-	90,834
Total U.S. Department of Homeland Security			-	90,834
Total Federal Awards Expenditures			\$ 5,287,981	\$ 30,608,060

The accompanying notes to this schedule are an integral part of this schedule.

LICKING COUNTY, OHIO

**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 Licking County (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. 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 Ohio Department of Job and Family Services and the Ohio Office of Budget and Management 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 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low-to-moderate income persons and also to lend money to eligible persons to rehabilitate homes. The current cash balance in the County's local program income account as of December 31, 2020 is \$293,095.

NOTE F – MATCHING REQUIREMENTS

Certain federal programs require the county to contribute non-federal funds (matching funds) to support the federally-funded programs. The County has complied with the matching requirements. The Schedule does not include the expenditure of non-federal matching funds.

LICKING COUNTY, OHIO

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

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During calendar year 2020, the County made allowable transfers of \$1,194,058 from the Temporary Assistance to Needy Families (TANF) (93.558) program to the Child Care and Development (CCD) (93.596) and Social Services Block Grant (SSBG) (93.667) programs. The Schedule shows the County spent approximately \$2,863,620 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCD and SSBG programs. The amount transferred to the CCD and SSBG programs is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn from the TANF program during calendar year 2020 and the amount transferred to the Child Care and Development and Social Services Block Grant programs.

Total Temporary Assistance for Needy Families.....	\$ 4,057,678
Total reported as Child Care and Development program.....	(14,391)
Total reported as Social Services Block Grant	<u>(1,179,667)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 2,863,620</u>

OHIO AUDITOR OF STATE KEITH FABER



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CentralRegion@ohioauditor.gov

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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Licking County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, (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 July 19, 2021 wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 financial statements. 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

July 19, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Licking 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 each Major Federal Program

In our opinion, Licking County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 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 discretely presented component units and remaining fund information of Licking County (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 July 19, 2021, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole.

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 19, 2021

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	21.019 - Coronavirus Relief Fund 93.558 - Temporary Assistance for Needy Families (TANF) Cluster 93.667 - Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 918,242 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

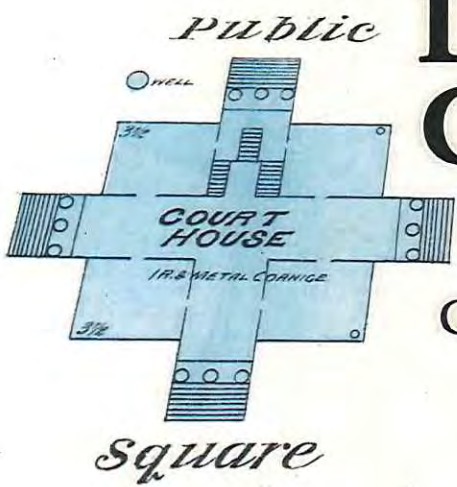
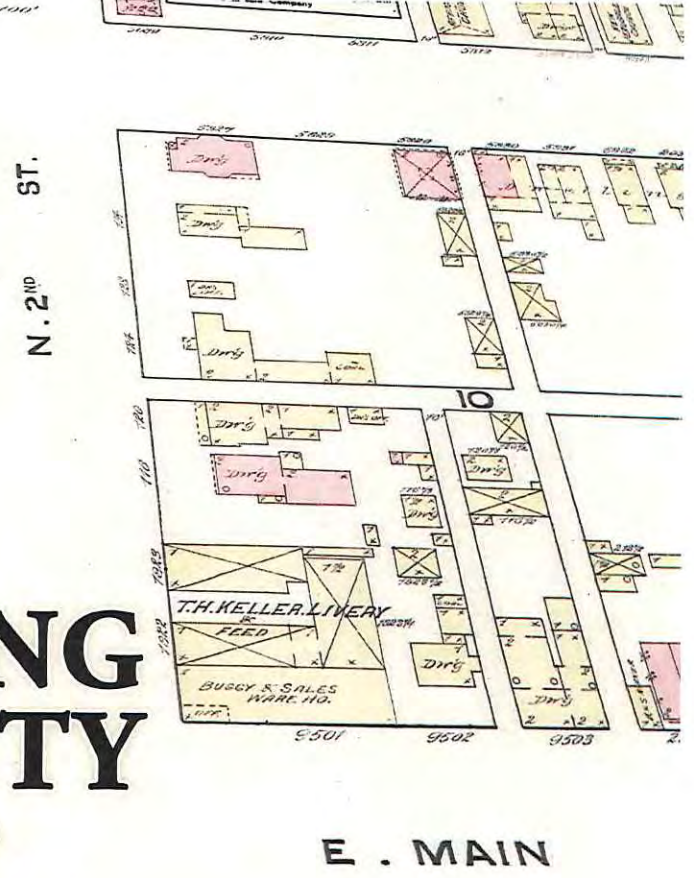
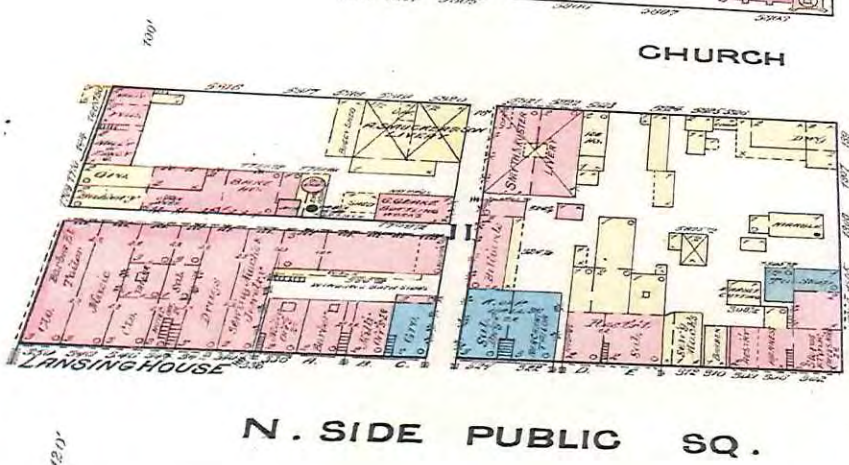
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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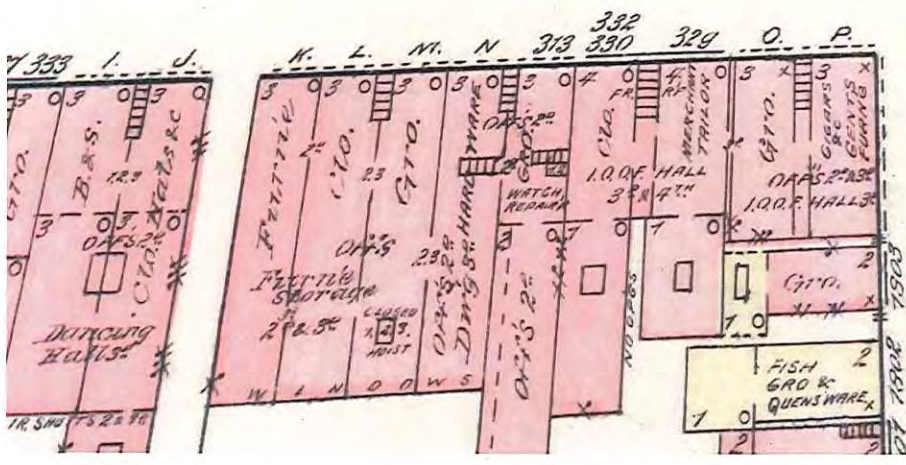
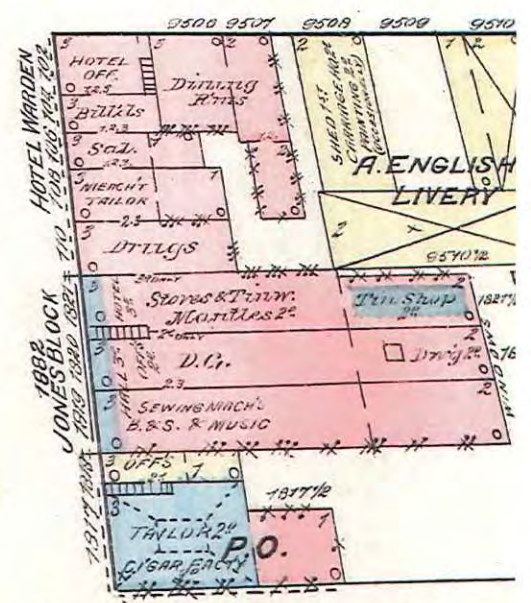


LICKING COUNTY OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2020

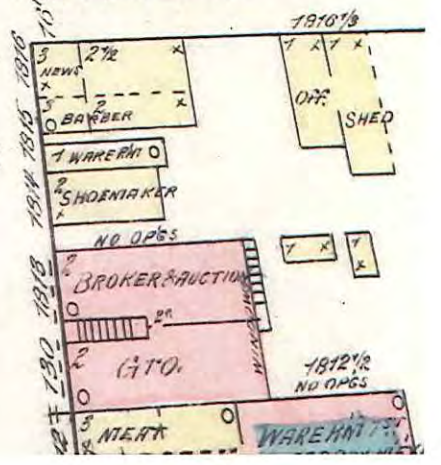
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PREPARED BY:
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IMAGE SOURCE:
1884 SANBORN MAP



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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
I. INTRODUCTORY SECTION	
Letter of Transmittal	9
List of Elected Officials	16
County Organizational Chart	17
Certificate of Achievement for Excellence in Financial Reporting	18
II. FINANCIAL SECTION	
Independent Auditor's Report	21
Management's Discussion and Analysis	25
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	36
Statement of Activities	38
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	40
Reconciliation of Total Governmental Fund Balances to the Net Position of Governmental Activities	41
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	42
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	43
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Budget Basis):	
General Fund	44
Special Revenue Funds:	
Developmental Disabilities Fund	45
Children's Services Fund	46
Proprietary Funds:	
Statement of Net Position - Proprietary Funds	47
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	48
Statement of Cash Flows - Proprietary Funds	49
Fiduciary Funds:	
Statement of Fiduciary Net Position	50
Statement of Changes in Fiduciary Net Position	51
Notes to the Basic Financial Statements	53

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Required Supplementary Information:	
Schedule of County's Proportionate Share of the Net Pension (Asset)/ Liability - Ohio Public Employees Retirement System	108
Schedule of County's Proportionate Share of the Net Pension Liability - State Teachers Retirement System	110
Schedule of County Pension Contributions - Ohio Public Employees Retirement System	112
Schedule of County Pension Contributions - State Teachers Retirement System	114
Schedule of County's Proportionate Share of the Net OPEB Liability - Ohio Public Employees Retirement System	116
Schedule of County's Proportionate Share of the Net OPEB (Asset)/ Liability - State Teachers Retirement System	117
Schedule of County OPEB Contributions - Ohio Public Employees Retirement System	118
Schedule of County OPEB Contributions - State Teachers Retirement System	120
Notes to the Required Supplementary Information	122
Supplementary Information:	
Fund Descriptions - Nonmajor Governmental Funds	125
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Financial Statements:	
Combining Balance Sheet	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	133
Combining Balance Sheet - Nonmajor Special Revenue Funds	134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	142
Combining Balance Sheet - Nonmajor Capital Projects Fund	150
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Fund	151
Combining Balance Sheet - Nonmajor Debt Service Funds	152
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	153
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
Major Governmental Funds:	
General Fund	154
Special Revenue Funds:	
Developmental Disabilities Fund	161
Children's Services Fund	162
Nonmajor Governmental Funds:	
Special Revenue Funds:	
Dog and Kennel Fund	163

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Real Estate Assessment Fund	164
Motor Vehicle and Gasoline Tax Fund	165
Hotel-Motel Tax Fund	166
Adult Probation Fund	167
Planning Fund	168
Litter Control and Recycling Fund	169
Child Support Enforcement Fund	170
Indigent Guardianship Fund	171
Legal Research Fund	172
Computer Replacement Fund	173
Certificate of Title Fund	174
County Recorder Equipment Fund	175
Concealed Handgun Licensing Fund	176
Sheriff Grants Fund	177
Local Delinquency Prevention Fund	178
Juvenile Indigent Alcohol Treatment Fund	179
Prosecutor Legal Services Fund	180
Emergency Planning Fund	181
Granville South Sanitary Sewer Fund	182
Johnstown-Monroe Sewer Fund	183
Conduct of Business Fund	184
Buildings and Flood Plain Fund	185
Domestic Violence Fund	186
County Court Special Projects Fund	187
Indigent Counsel Fees Fund	188
Coroners Laboratory Fund	189
Delinquent Tax Collection Fund	190
Law Enforcement Fund	191
Open Space and Recreation Fund	192
911 Wireless Funding Fund	193
Department of Youth Services Fund	194
Juvenile Probate Special Projects Fund	195
Supreme Court of Ohio Grant Fund	196
Transit Board Fund	197

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Ditch Maintenance Fund	198
Homeland Security Grant Fund	199
2020 Election Grant Fund	200
Cyber Security Grant Fund	201
Law Library Resources Fund	202
Domestic Court Special Projects Fund	203
Local Coronavirus Relief Fund	204
Mediation Institutionalization Grant Fund	205
Public Assistance Fund	206
Senior Citizen Levy Fund	207
Tax Certificate Administration Fund	208
Capital Projects Fund:	
Permanent Improvement Fund	210
Debt Service Funds:	
General Obligation Debt Fund	211
Special Assessment Debt Fund	212
Fiduciary Funds - Custodial Funds:	
Fund Descriptions - Custodial Funds	213
Combining Statement of Fiduciary Net Position	214
Combining Statement of Changes in Fiduciary Net Position	215
III. STATISTICAL SECTION	
Net Position by Component - Last Ten Years	220
Changes in Net Position - Last Ten Years	222
Fund Balances, Governmental Funds - Last Ten Years	226
Changes in Fund Balances, Governmental Funds - Last Ten Years	228
Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years	230
Property Tax Rates of Direct and Overlapping Governments - Last Ten Years	232
Principal Taxpayers - Property Tax - Current Year and Nine Years Ago	235
Property Tax Levies and Collections - Last Ten Years	236
Taxable Sales by Industry (Category) - Last Ten Years	238
Ratio of Outstanding Debt By Type - Last Ten Years	240
Ratios of General Bonded Debt Outstanding - Last Ten Years	242
Computation of Direct and Overlapping Debt Attributable to Governmental Activities - Current Year	245
Debt Limitations - Last Ten Years	246
Pledged Revenue Coverage - Last Ten Years	248
Demographic and Economic Statistics - Last Ten Years	250
Principal Employers - Current Year and Nine Years Ago	253
Full Time Equivalent Employees by Function - Last Ten Years	254
Operating Indicators by Function - Last Ten Years	256
Capital Asset Statistics by Function - Last Ten Years	262

INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

Administration Building
20 South Second Street
Newark, Ohio 43055
740-670-5040/ msmith@lcounty.com

July 19, 2021

To The Citizens of Licking County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (Annual Report) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2020 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Licking County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Licking County's MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system and a wastewater collection and treatment system which are reported as enterprise funds.

In addition to the services identified above, the County is financially accountable for the following entities: the Children's Services Board and the Board of Developmental Disabilities, therefore, these activities are included in the reporting entity.

In addition, the Licking County Regional Airport Authority, Land Reutilization Corporation (Land Bank), and the Transportation Improvement District (TID) are reported as discretely presented component units in separate columns in the financial statements.

The County Auditor serves as the fiscal agent for the Licking County Park District and the Licking County Board of Health; therefore, the financial activity is reflected in County custodial funds.

Licking County participates in the following jointly governed organizations; Coshocton-Fairfield-Licking-Perry Solid Waste District, Licking County Children and Families First Council's Clinical Committee, Multi-County Juvenile Rehabilitation Facility, Licking County Area Transportation Study, Metropolitan Planning Organization, Heath-Newark-Licking County Port Authority and the Licking County Children and Families First Council.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the third largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 176,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes.

A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years. Fiscal year 2017 was the most recent reappraisal year. In addition, a triennial update is required every third year between reappraisals. 2020 was the most recent triennial update year. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

The Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

The other elected officials serving four-year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge are elected to six-year terms.

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The early 2021 returns on sales tax, and property tax, which accounted for nearly 68% of all general fund revenues in 2020, show an increase from last year. Despite the challenges presented by the arrival of Covid-19 pandemic, and the Statewide quarantine in early 2020, there was a slight increase in general fund revenues over the previous year. The continuing conservative approach taken by most elected officials prior to 2020 helped build a general fund reserve which exceeded 38 million by year end. The commissioners passed the annual appropriation in March of 2021 in the amount of \$79.393 million for the general fund.

The 2020 unemployment rate for Licking County was 4.2. Historically, Licking County has experienced lower unemployment rates than Ohio's overall average, and that held true for 2020, as the State average was 5.5%. Much of the unemployment can be attributed directly to the Covid19 pandemic. Unemployment rates for March of 2021 had increased to 4.7% due to Covid -19, the State average was 5.6%.

The County's location is in close proximity to Columbus (the State capital), and within relatively short distances of such major Ohio metropolitan areas as Akron (approximately 100 miles northeast), Cleveland (approximately 122 miles northeast), Cincinnati (approximately 140 miles southwest) and Dayton (approximately 104 miles west). The County is readily accessible by Interstate Route 70, U.S. Routes 40 and 62, and eleven state highways, including State Routes 161, 310, 37, and 16, serving various portions of the County. A major development corridor was opened called the Thornwood Drive Corridor. It started with the completion of a \$30 million interchange at Cherry Valley Road and Route 16. A new interchange at State Route 161 and Mink Street Road completed in 2017 facilitates growth and economic development in Western Licking County.

Citizens of the County have ready access to three airports. Licking County Regional Airport located in the City of Heath, can accommodate most small business jets, twin-engine business aircraft and has charter service. John Glenn Port Columbus International Airport is located approximately 27 miles west of the county seat (Newark) and is served by major commercial air carriers. Additionally, the international, multi-modal cargo airport, Rickenbacker International Airport, is located approximately 21 miles southwest of

the county line. Other transportation facilities serving the County are five motor freight truck lines and the CSX and Genessee Wyoming railroad lines.

Major Initiatives and Financial Planning

Each year the County evaluates available cash in relation to the amount borrowed in order to establish a healthy and desirable balance

In 2020, the County finalized the Engineer's bridge improvement program, borrowing \$200,000. From 2014 thru 2020 the County borrowed a combined \$14.925 million to assist the bridge improvement program. During this time the County spent in excess of 23.5 million for the repair and/or replacement of various County bridges.

Work continues to upgrade the County Justice Center. A borrowing of \$1,000,000 for this project was completed in early 2018. The County anticipates that this project should be completed in 2021.

Work is Scheduled to begin in 2021 to replace the windows in the Licking County Courthouse. This project is being done without any borrowing, but will be partially funded by a \$1,000,000 transfer from the Clerk of Courts, Certificate of Title Fund in January of 2020.

In addition, the County Board of Developmental Disabilities was able to defease their bond debt from 2018 in CY 2020 and is now debt free.

The County bond retirement funds are sound, and the County will look to control expenditures to maintain liquidity while addressing these issues.

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The land bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. Since its inception, the Land Bank has demolished over 70 vacant and abandoned structures. The Land Bank has also moved more than 170 properties from delinquency into the hands of responsible property owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, Conservation and Recreation, Community Development, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year, to provide funding for various contingencies.

Risk Management:

The proactive approach that the administration employs in addressing its ongoing operations is reflected in the composition of the County's insurance protection package and its very favorable loss experience.

The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and 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 coverage provided by CORSA.

In addition to the above coverages, the County administers a self-insured risk program for employee medical and dental coverage.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Keith Faber, Ohio Auditor of State. The Auditors' unmodified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. This represented the 20th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement for Excellence in Financial Reporting program requirements and are submitting it to the GFOA.

The Auditor of the State of Ohio awarded Licking County, the Ohio Auditor of State Award with Distinction, for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019.

Public Disclosure:

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Licking County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the County to improve its overall financial accounting, management and reporting capabilities.

Acknowledgments:

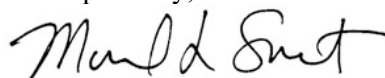
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly, Brad Cottrell Chief Deputy Auditor, Martha Snavelly Chief Deputy Auditor, and Lori Stradley Deputy Auditor Settlements.

I would like to extend recognition to the staff of the accounting department, Heather Ward and Kelley Edwards for their continued efforts throughout the year. In addition I wish to thank the remaining Staff of the County Auditor's office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Rea & Associates, Inc. for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

Finally, I would like to thank the members of the Licking County Board of County Commissioners and other elected officials and department heads whose support is necessary in order for the County to conform to reporting requirements established for governmental entities. It is our goal to continue to maintain the sound financial position that Licking County has enjoyed over the years.

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

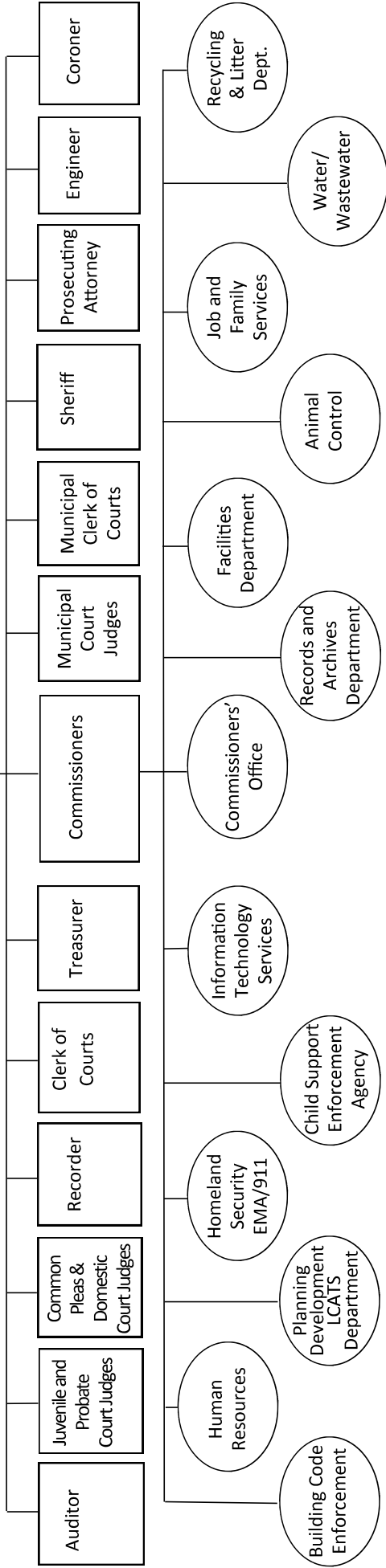
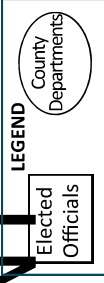
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Timothy E. Bubb	Commissioner	1/1/2021
Duane Hayes Flowers	Commissioner	1/2/2021
Rick Black	Commissioner	12/31/2022
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	3/12/2023
Olivia Clark Parkinson	Treasurer	9/5/2021
Jared Knerr	Engineer	1/3/2021
Gary Walters	Clerk of Courts	1/3/2021
Bryan Long	Recorder	1/3/2021
Randy Thorp	Sheriff	1/3/2021
Bill Hayes	Prosecutor	1/3/2021
Michael E Campolo	Coroner	1/3/2021
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	2/8/2021
Honorable David W. Branstool	Judge	12/31/2024
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/2020
Honorable Earl Duke Frost	Judge	12/31/2022
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	2/8/2021
COUNTY MUNICIPAL COURT		
Honorable Bert M. George	Judge	12/31/2025
Honorable David N. Stansbury	Judge	12/31/2023
Marcia Jean Phelps	Clerk of Courts	12/31/2025



LICKING COUNTY GOVERNMENT

Voters of Licking County



Licking County Commissioners

Licking County has three County Commissioners who are each elected to four-year terms of office.

Licking County Commissioners:

- Timothy E. Bubb**
- Duane H. Flowers, President**
- Rick Black, Vice President**

The Commissioners are required to meet 50 times per year according to Ohio Revised Code (ORC) 305.06. Each of these sessions shall be conducted at a specific time fixed in advance.

At each meeting, the board shall transact such business as it considers necessary or as required by law. Regular meetings of the Board of County Commissioners are open to the public and are held on Thursdays at 9:00am until end of business.

The ORC requires the Commissioners to meet on the second Monday in January, when they must organize, elect a President and appoint a Clerk/Administrator. The President presides at all Commissioners meetings and public hearings, in his absence, the Vice-President officiates the meeting.

The County Commissioners serve on various boards and commissions and take part in a variety of community and public service projects.

They consistently work toward quality public services, providing for the present and future well-being of the citizens of Licking County.

You may contact the Commissioners with any questions or concerns:

Rick Black: (W) 740-670-5116 rblack@lickingcounty.com

Tim Bubb: (W) 740-670-5118 tbubb@lickingcounty.com

Duane H. Flowers: (W) 740-670-5117 dflowers@lickingcounty.com



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Licking County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking 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 did not audit the financial statements of the Transportation Improvement District, which represent .44 percent, (1.64) percent, and .11 percent, respectively, of the assets, the net position or fund balances, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Transportation Improvement District, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County, 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, Developmental Disabilities, and Children's Services Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may 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 July 19, 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

July 19, 2021

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 9-15 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$101.3 million (net position).
- The County's Governmental Activities net position increased by \$13.4 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$776,082. This increase primarily represents the amount in which charges for services and grants exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$103.0 million, an \$18.2 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$41.9 million, or approximately 66 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County included general government, public safety, public works, health, human services, conservation and recreation, economic development and assistance, and urban redevelopment and housing. The business-type activities of the County include water and wastewater operations.

The government-wide financial statements include not only the County itself (known as the primary government), but also three legally separate nonprofit organizations for which the County is financially accountable. Financial information for these component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 36-39 of this report.

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 objectives. 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.

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 fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, developmental disabilities, children's services funds, each of which are considered to be major funds. Data from all 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 in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for its general, developmental disabilities, and children's services funds. A budgetary comparison statement has been provided for each to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 40-46 of this report.

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical, self-insured dental, self-insured vision benefits, workers' compensation, and risk management services. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for water and wastewater operations, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 47-49 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 statement because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on pages 50-51 of this report.

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

The notes to the financial statements begin on page 53 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found on pages 108-123 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2020 and December 31, 2019:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
<u>Assets</u>				
Current and Other Assets	\$ 174,295,388	\$ 151,128,724	\$ 7,121,515	\$ 7,354,940
Capital Assets, Net	112,121,516	110,283,836	19,479,170	19,485,071
Net Pension Asset	-	244,914	-	-
Net OPEB Asset	13,578	17,791	-	-
Total Assets	<u>286,430,482</u>	<u>261,675,265</u>	<u>26,600,685</u>	<u>26,840,011</u>
<u>Deferred Outflows of Resources</u>				
Pension	12,954,830	29,238,821	109,687	323,582
OPEB	8,613,258	4,011,560	76,191	44,810
Total Deferred Inflows of Resources	<u>21,568,088</u>	<u>33,250,381</u>	<u>185,878</u>	<u>368,392</u>
<u>Liabilities</u>				
Current and Other Liabilities	9,847,567	10,373,196	163,412	546,980
Long-Term Liabilities:				
Due Within One Year	4,077,544	8,208,113	757,861	711,043
Due in More than One Year:				
Other Amounts	31,880,003	30,657,543	6,960,073	7,682,634
Net Pension Liability	69,837,946	93,453,065	703,545	1,068,679
Net OPEB Liability	47,358,935	43,322,903	478,373	501,819
Total Liabilities	<u>163,001,995</u>	<u>186,014,820</u>	<u>9,063,264</u>	<u>10,511,155</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	39,424,337	36,505,642	-	-
Pension	14,854,994	1,561,402	209,019	45,024
OPEB	6,774,249	279,197	107,582	21,608
Total Deferred Inflows of Resources	<u>61,053,580</u>	<u>38,346,241</u>	<u>316,601</u>	<u>66,632</u>
<u>Net Position</u>				
Net Investment in Capital Assets	82,727,180	76,909,842	11,816,451	11,136,303
Restricted	50,533,065	44,772,776	-	-
Unrestricted	(49,317,250)	(51,118,033)	5,590,247	5,494,313
Total Net Position	<u>\$ 83,942,995</u>	<u>\$ 70,564,585</u>	<u>\$ 17,406,698</u>	<u>\$ 16,630,616</u>

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Governmental Activities

Current and Other Assets increased significantly in comparison with the prior year. This increase is primarily the result of an increase in cash and investments from operations as well as a decrease in spending due to the COVID-19 pandemic.

Capital Assets, Net and Net Investment in Capital Assets both increased significantly in comparison with the prior year. For the most part, these increases represent building renovations to the justice center and developmental disabilities building offset by current year depreciation.

The decrease in Other Long-Term Liabilities, both due within one year and other, is primarily the result of the County refunding bonds issued during the fiscal year as well as regular debt payments.

The net pension and net OPEB liabilities and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior fiscal year. These fluctuations are due to changes in the actuarial liabilities and related accruals that are passed through to the County's financial statements. All components of pension and OPEB accruals contribute to the fluctuations in deferred outflows and net pension/net OPEB liability are described in more detail in their respective notes.

By far the largest portion of the County's Governmental Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in 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 the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's Governmental Activities Net Position (restricted net position) represents resources that are subject to external restrictions on how they may be used.

Business-Type Activities

Capital Assets, Net decreased slightly in comparison with the prior year. This decrease is primarily the result of the current year depreciation.

The decrease in Long-Term Liabilities primarily represents current year principal payments.

The increase in Net Investment in Capital Assets primarily represents the amount in which current year capital asset depreciation was less than current year principal payments.

The net pension and net OPEB liabilities and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior fiscal year. These fluctuations are due to changes in the actuarial liabilities and related accruals that are passed through to the County's financial statements. All components of pension and OPEB accruals contribute to the fluctuations in deferred outflows and net pension/net OPEB liability are described in more detail in their respective notes.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)**

Similar to Governmental Activities, the largest portion of the County's Business-Type Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in 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 the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of Unrestricted Net Position may be used to meet the County's ongoing obligations to citizens and creditors.

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LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)**

The table below provides a comparative analysis of changes in net position for 2020 and 2019:

	Change in Net Position			
	Governmental Activities		Business-Type Activities	
	2020	2019	2020	2019
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 21,771,457	\$ 22,177,310	\$ 3,486,920	\$ 3,101,900
Operating Grants and Contributions	51,221,297	45,562,575	-	-
Capital Grants and Contributions	674,018	3,598,896	365,864	292,662
Total program revenues	<u>73,666,772</u>	<u>71,338,781</u>	<u>3,852,784</u>	<u>3,394,562</u>
General revenues:				
Property Taxes	37,362,736	36,603,645	-	-
Sales Taxes	42,337,370	40,622,698	-	-
Intergovernmental, Unrestricted	6,565,313	6,587,796	-	-
Investment Earnings	3,395,206	4,087,523	29,044	31,935
Sale of Capital Assets	-	661,101	-	-
Miscellaneous	2,951,545	1,493,235	64,952	65,379
Total general revenues	<u>92,612,170</u>	<u>90,055,998</u>	<u>93,996</u>	<u>97,314</u>
Total revenues	<u>166,278,942</u>	<u>161,394,779</u>	<u>3,946,780</u>	<u>3,491,876</u>
<u>Expenses</u>				
Public Safety	35,476,020	37,632,545	-	-
Health	6,059,498	5,201,826	-	-
Human Services	51,840,546	59,667,474	-	-
Conservation and Recreation	564,444	477,070	-	-
Community and Economic Development	6,514,979	1,578,235	-	-
Public Works	13,695,873	13,523,790	-	-
General Government	37,260,034	38,457,775	-	-
Interest and Fiscal Charges	1,489,138	1,073,710	-	-
Water	-	-	457,347	256,100
Wastewater	-	-	2,713,351	2,496,709
Total expenses	<u>152,900,532</u>	<u>157,612,425</u>	<u>3,170,698</u>	<u>2,752,809</u>
Change in Net Position	13,378,410	3,782,354	776,082	739,067
Net Position, Beginning of Year	<u>70,564,585</u>	<u>66,782,231</u>	<u>16,630,616</u>	<u>15,891,549</u>
Net Position, End of Year	<u><u>\$ 83,942,995</u></u>	<u><u>\$ 70,564,585</u></u>	<u><u>\$ 17,406,698</u></u>	<u><u>\$ 16,630,616</u></u>

LICKING COUNTY, OHIO
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Governmental Activities

Operating grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of the County receiving CARES Act funding during the pandemic.

Capital grants and contributions decreased significantly in comparison with the prior year. This decrease is primarily the result of the County receiving grants in 2019 for the purchase of voting machines to be used in 2020.

Community and economic development expenses increased significantly during the year. The increase is primarily represented by the County providing support to the community during the COVID-19 pandemic with the aid of CARES Act grant funding.

Human services expenses decreased significantly during the year. This decrease is primarily represented by the decrease in pension/OPEB expense due to changes in the actuarial liabilities and related accruals that are passed through to the County’s financial statements.

Investment earnings decreased significantly in comparison with the prior fiscal year. This decrease is primarily the result of interest rate decreases during 2020.

Sale of capital assets decreased in comparison with the prior year as a result of the County selling the 600 Industrial Parkway building during 2019.

Business-Type Activities

Revenues and expenses in Business-Type Activities remained consistent with the prior year.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of approximately \$103.0 million, an increase of approximately \$18.2 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2020 and 2019.

	Fund Balance December 31, 2020	Fund Balance December 31, 2019	Increase
General	\$ 53,196,940	\$ 41,438,558	\$ 11,758,382
Developmental Disabilities	22,066,541	19,502,204	2,564,337
Children's Services	1,247,221	(202,585)	1,449,806
Other Governmental Funds	26,453,030	24,073,889	2,379,141
Total	<u>\$ 102,963,732</u>	<u>\$ 84,812,066</u>	<u>\$ 18,151,666</u>

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$41.9 million, while total fund balance reached approximately \$53.2 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 66 percent of total General Fund expenditures, while total fund balance represents 83 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$11.8 million during the current fiscal year. This increase is primarily the result of an increase in sales tax revenue and property tax revenue.

The fund balance of the County's Developmental Disabilities Fund increased by approximately \$2.6 million during the current fiscal year. This increase represents the amount in which property taxes and intergovernmental revenues exceeded program expenditures and debt service.

The fund balance of the County's Children's Services Fund increased by approximately \$1.4 million during the current fiscal year. This increase is primarily the result of an increase in grant revenue.

Financial Analysis of the Proprietary Funds

The net position of the County's Water and Wastewater Funds increased \$236,475 and \$539,607, respectively during the current fiscal year. These increases are the result of customer charges and revenues from ODOT for the waterline project exceeding operating expenses.

Financial Analysis of the Internal Service Funds

The net position of the County's Internal Service Fund increased by approximately \$2.2 million during the year. This increase represents the amount in which program charges (\$21.4 million) and interest income (\$103,562) exceeded program expenses (\$19.3 million).

General Fund Budgeting Highlights

During the year, actual revenues and other financing sources exceeded the final budget by approximately \$2.2 million. A significant portion of this variance is the result of charges for services, which were \$1.8 million more than anticipated. The final revenue estimates were approximately \$5.1 million more than the original revenue estimates. This variance is the result of higher revenue expected from the County for sales taxes.

The County's final appropriation measure exceeded the original by \$985,578 and actual budgetary expenditures were approximately \$11.5 million less than the final appropriations measure. This variance is mainly the result of a reduction in expenditures due to the COVID-19 pandemic.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)**

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2020, including land, buildings and improvements, equipment and machinery, and infrastructure, totaled \$112.1 million (net of accumulated depreciation), an increase of \$1.8 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$7.6 million exceeded current year depreciation (approximately \$5.1 million), net current year net disposals (\$696,657).

The County's investment in capital assets for business-type activities as of December 31, 2020, including land, buildings and improvements, equipment and machinery, and infrastructure totaled \$19.5 million (net of accumulated depreciation), a decrease of \$5,901 in comparison with the prior year. This decrease consists of current year depreciation of \$737,627 offset by current year acquisitions of \$731,726.

Detailed information regarding capital asset activity is included in the Note 6 to the basic financial statements.

Debt Administration

The County's governmental activities debt as of December 31, 2020, including bonds and loans, was approximately \$30.1 million, a decrease of approximately \$4.1 million in comparison with the prior year. This decrease represents principal payments made during the year of approximately \$3.2 million and refunded debt of approximately \$13.6 million offset by new debt of approximately \$12.7 million.

The County's business-type activities debt as of December 31, 2020, was approximately \$7.7 million, a decrease of \$686,049 in comparison with the prior year. This decrease represents principal payments made during the year.

Detailed information regarding debt activity is included in Note 7 to the basic financial statements.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055. Or e-mail at msmith@lcounty.com or telephone at (740) 670-5040.

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 105,203,242	\$ 6,260,199	\$ 111,463,441
Cash and Cash Equivalents in Segregated Accounts	1,440,290	-	1,440,290
Cash and Cash Equivalents with Fiscal Agents	1,853,182	-	1,853,182
Property Taxes Receivable	40,730,528	-	40,730,528
Sales Taxes Receivable	11,645,590	-	11,645,590
Accounts Receivable	887,089	631,113	1,518,202
Intergovernmental Receivable	8,435,056	-	8,435,056
Accrued Interest Receivable	263,756	-	263,756
Special Assessments Receivable	283,625	157,263	440,888
Loans Receivable	2,267,845	-	2,267,845
Prepaid Items	611,068	-	611,068
Materials and Supplies Inventory	674,117	72,940	747,057
Properties Held for Resale	-	-	-
Tax Lien Purchases	-	-	-
Net OPEB Asset	13,578	-	13,578
Non-Depreciable Capital Assets	10,369,650	144,478	10,514,128
Depreciable Capital Assets, Net	101,751,866	19,334,692	121,086,558
<i>Total Assets</i>	<u>286,430,482</u>	<u>26,600,685</u>	<u>313,031,167</u>
Deferred Outflows of Resources			
Pension	12,954,830	109,687	13,064,517
OPEB	8,613,258	76,191	8,689,449
<i>Total Deferred Outflows of Resources</i>	<u>21,568,088</u>	<u>185,878</u>	<u>21,753,966</u>
Liabilities			
Accounts Payable	2,907,261	45,899	2,953,160
Accrued Wages and Benefits	3,398,936	36,301	3,435,237
Intergovernmental Payable	1,137,491	12,760	1,150,251
Claims Payable	1,463,711	-	1,463,711
Retainage Payable	380,004	-	380,004
Unearned Revenue	486,333	42,363	528,696
Accrued Interest Payable	73,831	26,089	99,920
Long-Term Liabilities:			
Due Within One Year	4,077,544	757,861	4,835,405
Due In More Than One Year:			
Net Pension Liability	69,837,946	703,545	70,541,491
Net OPEB Liability	47,358,935	478,373	47,837,308
Other Amounts Due in More Than One Year	31,880,003	6,960,073	38,840,076
<i>Total Liabilities</i>	<u>163,001,995</u>	<u>9,063,264</u>	<u>172,065,259</u>
Deferred Inflows of Resources			
Property and Other Local Taxes	39,424,337	-	39,424,337
Pension	14,854,994	209,019	15,064,013
OPEB	6,774,249	107,582	6,881,831
<i>Total Deferred Inflows of Resources</i>	<u>61,053,580</u>	<u>316,601</u>	<u>61,370,181</u>
Net Position			
Net Investment in Capital Assets	82,727,180	11,816,451	94,543,631
Restricted for:			
Capital Projects	828,671	-	828,671
Debt Service	584,444	-	584,444
Public Safety	3,373,278	-	3,373,278
Health	618,854	-	618,854
Human Services	26,344,085	-	26,344,085
Conservation and Recreation	37,657	-	37,657
Community and Economic Development	4,101,894	-	4,101,894
Public Works	10,092,676	-	10,092,676
General Government	4,551,506	-	4,551,506
Transportation Projects	-	-	-
Unrestricted (Deficit)	(49,317,250)	5,590,247	(43,727,003)
<i>Total Net Position</i>	<u>\$ 83,942,995</u>	<u>\$ 17,406,698</u>	<u>\$ 101,349,693</u>

See accompanying notes to the basic financial statements.

Component Units			
	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$	241,507	\$ 611,686	\$ 1,672,108
	-	-	-
	-	-	-
	-	-	-
	41,181	-	62,376
	-	-	-
	-	-	-
	-	722	-
	-	-	-
	-	123,475	-
	-	39,199	-
	-	-	-
	5,838,010	-	-
	3,939,997	-	18,410
	10,060,695	775,082	1,752,894
	-	-	-
	-	-	-
	-	-	-
	67,219	-	14,283
	-	-	-
	-	316	152
	-	-	-
	-	-	-
	1,500	-	-
	-	-	26,136
	-	-	-
	-	-	140,000
	-	-	-
	-	-	-
	-	-	3,191,269
	68,719	316	3,371,840
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	9,778,007	-	-
	95,000	-	-
	-	-	40,267
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	907,575
	118,969	774,766	(2,566,788)
\$	9,991,976	\$ 774,766	\$ (1,618,946)

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

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government	\$ 37,260,034	\$ 17,244,773	\$ 2,788,121	\$ -
Public Safety	35,476,020	888,210	5,183,806	-
Public Works	13,695,873	835,791	10,077,262	674,018
Health	6,059,498	750,779	1,210,234	-
Human Services	51,840,546	1,448,294	26,538,642	-
Conservation and Recreation	564,444	-	14,483	-
Community and Economic Development	6,514,979	603,610	5,408,749	-
Debt Service:				
Interest and Fiscal Charges	1,489,138	-	-	-
<i>Total Governmental Activities</i>	<u>152,900,532</u>	<u>21,771,457</u>	<u>51,221,297</u>	<u>674,018</u>
Business-Type Activities				
Water	457,347	315,510	-	365,864
Wastewater	2,713,351	3,171,410	-	-
<i>Total Business-Type Activities</i>	<u>3,170,698</u>	<u>3,486,920</u>	<u>-</u>	<u>365,864</u>
Component Unit				
Airport Authority	336,717	92,321	-	666,176
Land Reutilization Corporation	260,489	-	-	-
Transportation Improvement District	344,303	-	-	434,442
<i>Total Component Units</i>	<u>941,509</u>	<u>92,321</u>	<u>-</u>	<u>1,100,618</u>
<i>Total</i>	<u>\$ 157,012,739</u>	<u>\$ 25,350,698</u>	<u>\$ 51,221,297</u>	<u>\$ 2,140,500</u>

General Revenues:
Property Taxes Levied for:
 General Purposes
 Special Purposes:
 Developmental Disabilities
 Children's Services
 Mental Health
 Senior Citizens
Sales Taxes
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ (17,227,140)	\$ -	\$ (17,227,140)	\$ -	\$ -	\$ -
(29,404,004)	-	(29,404,004)	-	-	-
(2,108,802)	-	(2,108,802)	-	-	-
(4,098,485)	-	(4,098,485)	-	-	-
(23,853,610)	-	(23,853,610)	-	-	-
(549,961)	-	(549,961)	-	-	-
(502,620)	-	(502,620)	-	-	-
(1,489,138)	-	(1,489,138)	-	-	-
(79,233,760)	-	(79,233,760)	-	-	-
-	224,027	224,027	-	-	-
-	458,059	458,059	-	-	-
-	682,086	682,086	-	-	-
-	-	-	421,780	-	-
-	-	-	-	(260,489)	-
-	-	-	-	-	90,139
-	-	-	421,780	(260,489)	90,139
(79,233,760)	682,086	(78,551,674)	421,780	(260,489)	90,139
8,995,549	-	8,995,549	-	-	-
12,133,576	-	12,133,576	-	-	-
8,254,968	-	8,254,968	-	-	-
3,626,745	-	3,626,745	-	-	-
4,351,898	-	4,351,898	-	-	-
42,337,370	-	42,337,370	-	-	-
6,565,313	-	6,565,313	-	179,323	6,780
3,395,206	29,044	3,424,250	50	-	19,022
2,951,545	64,952	3,016,497	-	112,796	-
92,612,170	93,996	92,706,166	50	292,119	25,802
13,378,410	776,082	14,154,492	421,830	31,630	115,941
70,564,585	16,630,616	87,195,201	9,570,146	743,136	(1,734,887)
\$ 83,942,995	\$ 17,406,698	\$ 101,349,693	\$ 9,991,976	\$ 774,766	\$ (1,618,946)

Licking County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Developmental Disabilities	Children's Services	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Investments	\$ 46,822,556	\$ 21,306,912	\$ 2,734,438	\$ 23,626,906	\$ 94,490,812
Cash and Cash Equivalents in Segregated Accounts	-	782,280	-	658,010	1,440,290
Taxes Receivable	22,251,824	12,641,206	8,592,461	8,890,627	52,376,118
Accounts Receivable	463,104	15,206	428	254,717	733,455
Intergovernmental Receivable	3,230,670	591,871	80,772	4,531,743	8,435,056
Accrued Interest Receivable	257,589	-	-	6,167	263,756
Special Assessments Receivable	-	-	-	283,625	283,625
Loans Receivable	-	-	-	2,267,845	2,267,845
Inventory of Supplies, at Cost	232,248	-	-	441,869	674,117
Prepaid Items	456,963	-	-	-	456,963
Due from Other Funds	-	-	-	670,446	670,446
<i>Total Assets</i>	<u>\$ 73,714,954</u>	<u>\$ 35,337,475</u>	<u>\$ 11,408,099</u>	<u>\$ 41,631,955</u>	<u>\$ 162,092,483</u>
Liabilities					
Accounts Payable	\$ 866,385	\$ 230,362	\$ 1,018,250	\$ 766,158	\$ 2,881,155
Accrued Wages and Benefits Payable	1,964,280	233,973	-	1,193,342	3,391,595
Intergovernmental Payable	675,691	80,438	-	375,378	1,131,507
Retainage Payable	109,944	-	-	270,060	380,004
Unearned Revenue	-	-	-	486,333	486,333
Compensated Absences Payable	-	-	-	263	263
Due to Other Funds	-	-	670,446	-	670,446
<i>Total Liabilities</i>	<u>3,616,300</u>	<u>544,773</u>	<u>1,688,696</u>	<u>3,091,534</u>	<u>8,941,303</u>
Deferred Inflows of Resources					
Property and Other Local Taxes	10,261,595	12,241,317	8,329,659	8,591,766	39,424,337
Unavailable Revenue	6,640,119	484,844	142,523	3,495,625	10,763,111
<i>Total Deferred Inflows of Resources</i>	<u>16,901,714</u>	<u>12,726,161</u>	<u>8,472,182</u>	<u>12,087,391</u>	<u>50,187,448</u>
Fund Balances					
Nonspendable	1,076,280	-	-	441,869	1,518,149
Restricted	-	22,066,541	1,247,221	25,772,157	49,085,919
Committed	1,000,000	-	-	96,533	1,096,533
Assigned	9,240,551	-	-	142,471	9,383,022
Unassigned	41,880,109	-	-	-	41,880,109
<i>Total Fund Balance</i>	<u>53,196,940</u>	<u>22,066,541</u>	<u>1,247,221</u>	<u>26,453,030</u>	<u>102,963,732</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 73,714,954</u>	<u>\$ 35,337,475</u>	<u>\$ 11,408,099</u>	<u>\$ 41,631,955</u>	<u>\$ 162,092,483</u>

See accompanying notes to the basic financial statements.

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

Total Governmental Fund Balances		\$ 102,963,732
<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.		112,121,516
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Sales Taxes	\$ 4,367,290	
Property Taxes	344,999	
Special Assessments	283,625	
Intergovernmental	5,596,155	
Accounts Receivable	47,146	
Interest Receivable	<u>123,896</u>	10,763,111
An internal service fund is used by management to charge the costs of self-insurance and risk management to individual funds. The assets, liabilities, and deferred outflows/inflows of resources of the internal service fund are included in governmental activities in the statement of net position.		11,005,291
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(73,831)
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	13,578	
Deferred Outflows - Pension	12,910,188	
Deferred Outflows - OPEB	8,584,419	
Net Pension Liability	(69,626,882)	
Net OPEB Liability	(47,215,423)	
Deferred Inflows - Pension	(14,805,675)	
Deferred Inflows - OPEB	<u>(6,750,552)</u>	(116,890,347)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(28,558,925)	
Unamortized Bond Premium	(733,144)	
Capital Leases	(689,376)	
Loans Payable	(872,935)	
Compensated Absences	<u>(5,092,097)</u>	<u>(35,946,477)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$ 83,942,995</u></u>

See accompanying notes to the basic financial statements.

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

	General	Developmental Disabilities	Children's Services	Other Governmental Funds	Total Governmental Funds
Revenues					
Sales Taxes	\$ 42,172,867	\$ -	\$ -	\$ -	\$ 42,172,867
Property Taxes	8,903,121	12,116,642	8,186,020	7,961,983	37,167,766
Intergovernmental	6,229,937	3,876,608	8,595,793	39,832,394	58,534,732
Investment Earnings	3,210,672	37,430	-	100,495	3,348,597
Licenses and Permits	9,981	-	-	715,494	725,475
Fines and Forfeitures	115,237	-	-	450,088	565,325
Special Assessments	-	-	-	226,853	226,853
Charges for Services	11,859,167	-	-	6,806,426	18,665,593
Miscellaneous	2,972,298	359,485	293,908	812,933	4,438,624
<i>Total Revenues</i>	<u>75,473,280</u>	<u>16,390,165</u>	<u>17,075,721</u>	<u>56,906,666</u>	<u>165,845,832</u>
Expenditures					
Current:					
General Government	23,307,611	-	-	7,888,625	31,196,236
Public Safety	25,580,350	-	-	3,999,275	29,579,625
Public Works	207,022	-	-	8,250,964	8,457,986
Health	422,109	-	-	5,541,046	5,963,155
Human Services	3,160,591	11,359,897	17,016,491	20,139,761	51,676,740
Conservation and Recreation	531,350	-	-	12,896	544,246
Community and Economic Development	35,000	-	-	5,733,625	5,768,625
Capital Outlay	4,781,785	86,021	-	4,412,070	9,279,876
Debt Service:					
Principal Retirement	667,269	-	-	6,837,147	7,504,416
Interest and Fiscal Charges	12,874	-	-	1,126,767	1,139,641
Bond Issuance Costs	-	-	-	257,698	257,698
Payment to Refunding Bond Escrow Agent	-	2,850,732	-	-	2,850,732
<i>Total Expenditures</i>	<u>58,705,961</u>	<u>14,296,650</u>	<u>17,016,491</u>	<u>64,199,874</u>	<u>154,218,976</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,767,319</u>	<u>2,093,515</u>	<u>59,230</u>	<u>(7,293,208)</u>	<u>11,626,856</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	511,785	-	-	511,785
Proceeds of Bonds	-	-	-	4,500,000	4,500,000
Refunding Bonds Issued	-	-	-	7,245,000	7,245,000
Inception of Capital Lease	-	-	-	924,272	924,272
Premium on Debt Issued	-	-	-	402,923	402,923
Payment to Refunded Bond Escrow Agent	-	-	-	(7,069,831)	(7,069,831)
Transfers In	-	-	1,390,576	3,684,299	5,074,875
Transfers Out	(5,014,834)	(40,963)	-	(19,078)	(5,074,875)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,014,834)</u>	<u>470,822</u>	<u>1,390,576</u>	<u>9,667,585</u>	<u>6,514,149</u>
<i>Net Change in Fund Balances</i>	11,752,485	2,564,337	1,449,806	2,374,377	18,141,005
<i>Fund Balances Beginning of Year</i>	41,438,558	19,502,204	(202,585)	24,073,889	84,812,066
<i>Increase (Decrease) in Consumable Inventory</i>	5,897	-	-	4,764	10,661
<i>Fund Balances End of Year</i>	<u>\$ 53,196,940</u>	<u>\$ 22,066,541</u>	<u>\$ 1,247,221</u>	<u>\$ 26,453,030</u>	<u>\$ 102,963,732</u>

See accompanying notes to the basic financial statements.

Licking 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	\$	18,141,005
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 7,643,152	
Current Year Depreciation	<u>(5,108,815)</u>	2,534,337
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.		
		(696,657)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales Taxes	164,503	
Property Taxes	67,585	
Special Assessments	(51,007)	
Intergovernmental	175,954	
Miscellaneous	29,466	
Investment Earnings	<u>(56,953)</u>	329,548
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		10,661
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bonds Payable	2,023,740	
Special Assessment Bonds	20,000	
Loans Payable	1,160,676	
Bond Anticipation Notes	<u>4,300,000</u>	7,504,416
Issuance of refunding bonds results in expenditures and other financing sources and uses in the governmental funds, but these transactions are reflected in the statement of net position as long-term deferred outflows and liabilities.		
Payment to Refunded Bond Escrow Agent	9,920,563	
Premium on Refunding Bonds	(402,923)	
Proceeds of Refunding Bonds	<u>(7,245,000)</u>	2,272,640
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Bonds Payable		(4,500,000)
Inception of capital lease in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
		(924,272)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	80,792	
Amortization of Premium on Bonds	33,224	
Amortization of Refunding Loss	<u>(205,815)</u>	(91,799)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		7,124,293
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(13,318,359)	
OPEB	<u>(5,918,536)</u>	(19,236,895)
The internal service fund used by management to charge the cost of self-insurance and risk management to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		2,213,215
Some expenses 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.		
Compensated Absences		<u>(1,302,082)</u>
<i>Change in Net Position of Governmental Activities</i>	\$	<u>13,378,410</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Sales Taxes	\$ 36,000,000	\$ 41,125,000	\$ 41,494,696	\$ 369,696
Property Taxes	8,744,568	8,744,568	8,986,142	241,574
Intergovernmental	6,387,271	6,387,271	6,442,576	55,305
Investment Income	2,735,500	2,735,500	1,759,804	(975,696)
Licenses and Permits	11,400	11,400	10,431	(969)
Fines and Forfeitures	141,200	141,200	115,901	(25,299)
Charges for Services	8,161,803	8,161,803	9,991,500	1,829,697
Miscellaneous	2,596,758	2,596,758	2,932,775	336,017
<i>Total Revenues</i>	<u>64,778,500</u>	<u>69,903,500</u>	<u>71,733,825</u>	<u>1,830,325</u>
Expenditures				
Current:				
General Government	25,432,147	25,647,190	22,654,186	2,993,004
Public Safety	29,090,777	29,187,327	25,968,427	3,218,900
Public Works	241,026	241,026	218,444	22,582
Health	525,809	525,809	410,008	115,801
Human Services	4,764,125	4,777,125	3,797,103	980,022
Conservation and Recreation	547,530	547,530	535,550	11,980
Community and Economic Development	35,000	35,000	35,000	-
Capital Outlay	7,686,176	8,360,161	5,449,307	2,910,854
Debt Service:				
Principal Retirement	667,269	667,269	667,269	-
Interest and Fiscal Charges	12,874	12,874	12,874	-
<i>Total Expenditures</i>	<u>69,002,733</u>	<u>70,001,311</u>	<u>59,748,168</u>	<u>10,253,143</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(4,224,233)</u>	<u>(97,811)</u>	<u>11,985,657</u>	<u>12,083,468</u>
Other Financing Sources (Uses)				
Advances In	3,500	3,500	3,500	-
Transfers In	768,000	768,000	1,178,737	410,737
Transfers Out	(6,225,800)	(6,212,800)	(5,014,834)	1,197,966
<i>Total Other Financing Sources (Uses)</i>	<u>(5,454,300)</u>	<u>(5,441,300)</u>	<u>(3,832,597)</u>	<u>1,608,703</u>
<i>Net Change in Fund Balance</i>	<u>(9,678,533)</u>	<u>(5,539,111)</u>	<u>8,153,060</u>	<u>13,692,171</u>
<i>Fund Balance Beginning of Year</i>	29,219,122	29,219,122	29,219,122	-
Prior Year Encumbrances Appropriated	2,572,997	2,572,997	2,572,997	-
<i>Fund Balance End of Year</i>	<u>\$ 22,113,586</u>	<u>\$ 26,253,008</u>	<u>\$ 39,945,179</u>	<u>\$ 13,692,171</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Developmental Disabilities Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 11,732,277	\$ 11,732,277	\$ 12,249,486	\$ 517,209
Intergovernmental	3,098,121	3,891,906	4,176,393	284,487
Investment Income	-	-	37,430	37,430
Miscellaneous	2,745,739	1,911,739	1,781	(1,909,958)
<i>Total Revenues</i>	<u>17,576,137</u>	<u>17,535,922</u>	<u>16,465,090</u>	<u>(1,070,832)</u>
Expenditures				
Current:				
Human Services	17,638,548	16,907,185	12,724,786	4,182,399
Capital Outlay	1,279,023	953,552	98,613	854,939
Debt Service:				
Payment to Refunded Bond Escrow Agent	300,963	2,903,326	2,850,732	52,594
<i>Total Expenditures</i>	<u>19,218,534</u>	<u>20,764,063</u>	<u>15,674,131</u>	<u>5,089,932</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,642,397)</u>	<u>(3,228,141)</u>	<u>790,959</u>	<u>4,019,100</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	511,785	511,785	511,785	-
Transfers Out	(303,208)	(303,209)	(40,963)	262,246
<i>Total Other Financing Sources (Uses)</i>	<u>208,577</u>	<u>208,576</u>	<u>470,822</u>	<u>262,246</u>
<i>Net Change in Fund Balance</i>	(1,433,820)	(3,019,565)	1,261,781	4,281,346
<i>Fund Balance Beginning of Year</i>	18,667,113	18,667,113	18,667,113	-
Prior Year Encumbrances Appropriated	380,930	380,930	380,930	-
<i>Fund Balance End of Year</i>	<u>\$ 17,614,223</u>	<u>\$ 16,028,478</u>	<u>\$ 20,309,824</u>	<u>\$ 4,281,346</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)*
Children's Services Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 8,056,184	\$ 8,056,184	\$ 8,273,380	\$ 217,196
Intergovernmental	8,199,630	8,199,630	8,588,596	388,966
Miscellaneous	115,750	115,750	304,541	188,791
<i>Total Revenues</i>	<u>16,371,564</u>	<u>16,371,564</u>	<u>17,166,517</u>	<u>794,953</u>
Expenditures				
Current:				
Human Services	18,866,433	18,337,593	17,389,209	948,384
<i>Total Expenditures</i>	<u>18,866,433</u>	<u>18,337,593</u>	<u>17,389,209</u>	<u>948,384</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,494,869)</u>	<u>(1,966,029)</u>	<u>(222,692)</u>	<u>1,743,337</u>
Other Financing Sources (Uses)				
Transfers In	2,561,514	2,561,514	1,390,576	(1,170,938)
Transfers Out	(177,941)	(682,941)	-	682,941
<i>Total Other Financing Sources (Uses)</i>	<u>2,383,573</u>	<u>1,878,573</u>	<u>1,390,576</u>	<u>(487,997)</u>
<i>Net Change in Fund Balance</i>	(111,296)	(87,456)	1,167,884	1,255,340
<i>Fund Balance Beginning of Year</i>	1,126,902	1,126,902	1,126,902	-
Prior Year Encumbrances Appropriated	85,783	85,783	85,783	-
<i>Fund Balance End of Year</i>	<u>\$ 1,101,389</u>	<u>\$ 1,125,229</u>	<u>\$ 2,380,569</u>	<u>\$ 1,255,340</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds			Governmental
	Water	Wastewater	Total	Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 515,178	\$ 5,745,021	\$ 6,260,199	\$ 10,712,430
Cash and Cash Equivalents with Fiscal Agent	-	-	-	1,853,182
Accounts Receivable	18,574	612,539	631,113	153,634
Special Assessments Receivable	-	157,263	157,263	-
Materials and Supplies Inventory	36,470	36,470	72,940	-
Prepaid Items	-	-	-	154,105
<i>Total Current Assets</i>	<u>570,222</u>	<u>6,551,293</u>	<u>7,121,515</u>	<u>12,873,351</u>
<i>Non-Current Assets:</i>				
Non-Depreciable Capital Assets	6,328	138,150	144,478	-
Depreciable Capital Assets, Net	1,699,479	17,635,213	19,334,692	-
<i>Total Non-Current Assets</i>	<u>1,705,807</u>	<u>17,773,363</u>	<u>19,479,170</u>	<u>-</u>
<i>Total Assets</i>	<u>2,276,029</u>	<u>24,324,656</u>	<u>26,600,685</u>	<u>12,873,351</u>
Deferred Outflows of Resources				
Pension	-	109,687	109,687	44,643
OPEB	-	76,191	76,191	28,837
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>185,878</u>	<u>185,878</u>	<u>73,480</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	14,530	31,369	45,899	26,106
Accrued Wages and Benefits	-	36,301	36,301	7,341
Intergovernmental Payable	-	12,760	12,760	5,984
Claims Payable	-	-	-	1,463,711
Compensated Absences Payable	-	14,179	14,179	2,953
Accrued Interest Payable	-	26,089	26,089	-
OPWC Loans Payable	-	48,679	48,679	-
OWDA Loans Payable	-	695,003	695,003	-
Unearned Revenue	42,363	-	42,363	-
<i>Total Current Liabilities</i>	<u>56,893</u>	<u>864,380</u>	<u>921,273</u>	<u>1,506,095</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable - Net of Current Portion	-	41,036	41,036	7,852
OPWC Loans Payable - Net of Current Portion	-	901,369	901,369	-
OWDA Loans Payable - Net of Current Portion	-	6,017,668	6,017,668	-
Net Pension Liability	-	703,545	703,545	211,064
Net OPEB Liability	-	478,373	478,373	143,512
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>8,141,991</u>	<u>8,141,991</u>	<u>362,428</u>
<i>Total Liabilities</i>	<u>56,893</u>	<u>9,006,371</u>	<u>9,063,264</u>	<u>1,868,523</u>
Deferred Inflows of Resources				
Pension	-	209,019	209,019	49,319
OPEB	-	107,582	107,582	23,698
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>316,601</u>	<u>316,601</u>	<u>73,017</u>
Net Position				
Net Investment in Capital Assets	1,705,807	10,110,644	11,816,451	-
Unrestricted	513,329	5,076,918	5,590,247	11,005,291
<i>Total Net Position</i>	<u>\$ 2,219,136</u>	<u>\$ 15,187,562</u>	<u>\$ 17,406,698</u>	<u>\$ 11,005,291</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
Operating Revenues				
Charges for Services	\$ 315,510	\$ 3,171,410	\$ 3,486,920	\$ 20,431,778
Other	12,448	52,504	64,952	1,003,368
<i>Total Operating Revenues</i>	<u>327,958</u>	<u>3,223,914</u>	<u>3,551,872</u>	<u>21,435,146</u>
Operating Expenses				
Personal Services	2,400	991,710	994,110	667,900
Contractual Services	370,489	835,932	1,206,421	2,308,667
Materials and Supplies	27,952	83,542	111,494	357
Claims	-	-	-	16,128,386
Depreciation	55,006	682,621	737,627	-
Other	1,500	88,145	89,645	220,183
<i>Total Operating Expenses</i>	<u>457,347</u>	<u>2,681,950</u>	<u>3,139,297</u>	<u>19,325,493</u>
<i>Operating Income (Loss)</i>	<u>(129,389)</u>	<u>541,964</u>	<u>412,575</u>	<u>2,109,653</u>
Non-Operating Revenues (Expenses)				
Interest	-	29,044	29,044	103,562
Interest and Fiscal Charges	-	(31,401)	(31,401)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>(2,357)</u>	<u>(2,357)</u>	<u>103,562</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(129,389)</u>	<u>539,607</u>	<u>410,218</u>	<u>2,213,215</u>
Capital Contributions	365,864	-	365,864	-
<i>Change in Net Position</i>	<u>236,475</u>	<u>539,607</u>	<u>776,082</u>	<u>2,213,215</u>
<i>Net Position Beginning of Year</i>	<u>1,982,661</u>	<u>14,647,955</u>	<u>16,630,616</u>	<u>8,792,076</u>
<i>Net Position End of Year</i>	<u>\$ 2,219,136</u>	<u>\$ 15,187,562</u>	<u>\$ 17,406,698</u>	<u>\$ 11,005,291</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds			Governmental
	Water	Wastewater	Total	Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 321,054	\$ 3,087,224	\$ 3,408,278	\$ 20,494,224
Cash Received from Special Assessments	-	28,135	28,135	-
Cash Received from Other Operating Receipts	12,493	52,355	64,848	1,003,368
Cash Payments to Suppliers for Goods and Services	(462,372)	(974,882)	(1,437,254)	(2,542,588)
Cash Payments to Employees for Services and Benefits	(2,400)	(924,241)	(926,641)	(639,352)
Cash Payments for Claims	-	-	-	(16,968,228)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(131,225)</u>	<u>1,268,591</u>	<u>1,137,366</u>	<u>1,347,424</u>
Cash Flows from Capital and Related Financing Activities				
Capital Outlay / Acquisitions	(731,726)	-	(731,726)	-
Principal Payments on Debt	-	(686,049)	(686,049)	-
Interest Payments on Debt	-	(5,312)	(5,312)	-
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(731,726)</u>	<u>(691,361)</u>	<u>(1,423,087)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest	-	45	45	114,667
<i>Net Cash Provided by Investing Activities</i>	<u>-</u>	<u>45</u>	<u>45</u>	<u>114,667</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(862,951)	577,275	(285,676)	1,462,091
<i>Cash and Cash Equivalents Beginning of Year</i>	1,378,129	5,167,746	6,545,875	11,103,521
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 515,178</u>	<u>\$ 5,745,021</u>	<u>\$ 6,260,199</u>	<u>\$ 12,565,612</u>

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities

Operating Income (Loss)	\$ (129,389)	\$ 541,964	\$ 412,575	\$ 2,109,653
Adjustments:				
Depreciation	55,006	682,621	737,627	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	5,589	(84,321)	(78,732)	62,446
Due from Other Funds	-	61,200	61,200	-
Prepaid Items	-	-	-	(2,097)
Materials and Supplies Inventory	(870)	(784)	(1,654)	-
Special Assessments Receivable	-	28,135	28,135	-
Deferred Outflows - Pension/OPEB	-	182,514	182,514	28,470
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(361)	(27,693)	(28,054)	26,106
Accrued Wages	-	10,255	10,255	(344)
Intergovernmental Payable	-	3,005	3,005	(37,628)
Due to Other Funds	(61,200)	-	(61,200)	-
Claims Payable	-	-	-	(839,842)
Compensated Absences Payable	-	10,306	10,306	754
Deferred Inflows - Pension/OPEB	-	249,969	249,969	59,889
Net Pension Liability	-	(365,134)	(365,134)	(71,032)
Net OPEB Liability	-	(23,446)	(23,446)	11,049
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ (131,225)</u>	<u>\$ 1,268,591</u>	<u>\$ 1,137,366</u>	<u>\$ 1,347,424</u>

See accompanying notes to the basic financial statements.

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

	Custodial
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 39,426,544
Cash and Cash Equivalents in Segregated Accounts	3,558,252
Accrued Interest Receivable	190
Accounts Receivable	8,869
Intergovernmental Receivable	5,920,833
Taxes Receivable	273,466,051
Special Assessments Receivable	6,198,201
<i>Total Assets</i>	328,578,940
Liabilities	
Accounts Payable	1,611,824
Accrued Wages	228,330
Intergovernmental Payable	10,331,913
Matured Compensated Absences	652
<i>Total Liabilities</i>	12,172,719
Deferred Inflows of Resources	
Property Taxes Levied for the Next Year	263,998,334
<i>Total Deferred Inflows of Resources</i>	263,998,334
Net Position	
Restricted for Individuals, Organizations & Other Govts	52,407,887
<i>Total Net Position</i>	\$ 52,407,887

See accompanying notes to the basic financial statements.

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

	Custodial
Additions	
Intergovernmental	\$ 19,081,000
Amounts Received as Fiscal Agent	24,782,861
Licenses, Permits & Fees for Other Governments	53,459,100
Fines & Forfeitures for Other Governments	3,417,521
Property Tax and Special Assessment Collections for Other Governments	218,725,042
Sheriff Sale Collections for Other Governments	3,490,620
Other	1,049,695
	324,005,839
<i>Total Additions</i>	<i>324,005,839</i>
 Deductions	
Distributions as Fiscal Agent	24,632,443
Distributions of State Funds to Other Governments	8,559,107
Distributions to the State of Ohio	53,831,973
Fines & Forfeitures Distributions to Other Governments	2,753,150
Property Tax and Special Assessment Distributions to Other Governments	219,993,781
Sheriff Sale Distributions to Other Governments	3,460,623
Distributions of Federal Funds to Other Governments	9,809,456
Distributions to Individuals	670,227
	323,710,760
<i>Total Deductions</i>	<i>323,710,760</i>
 <i>Change in Net Position</i>	 <i>295,079</i>
 <i>Net Position Beginning of Year</i>	 <i>52,112,808</i>
 <i>Net Position End of Year</i>	 <i>\$ 52,407,887</i>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

Licking County, Ohio (the County), was created in 1808. 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 who manage various segments of the County's operations include the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge. Although these other elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. The County (the primary government) has three component units, the Licking County Regional Airport Authority, the Licking County Land Reutilization Corporation and the Licking County Transportation Improvement District due to the potential that they will provide a financial benefit to or impose a financial burden on the County.

DISCRETELY PRESENTED COMPONENT UNITS – The County's component units are discretely presented in the government-wide financial statements.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority (the Airport) operates under a separate board that consists of nine members. The nine board members are appointed by the Licking County Commissioners. The County issued debt for the construction of hangers, which is retired from County general fund revenues and the Airport's revenues. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Licking County Land Reutilization Corporation – The Licking Land Reutilization Corporation (the Corporation) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on July 10, 2015. The purpose of the Corporation is to facilitate the effective reutilization of nonproductive land situated within Licking County’s (County) boundaries. The Corporation has been designated as the County’s agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Corporation operates under a five-member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Newark), and one representative from a Licking County township (Licking Township). Separately issued financial statements can be obtained from the Licking County Land Reutilization Corporation, 20 South 2nd Street, Newark, Ohio 43055.

Licking County Transportation Improvement District – The Licking County Transportation Improvement District (the District) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The District was created by action of the Board of Trustees on May 13, 2015. The District is governed by a Board of Trustees that acts as the authoritative and legislative body. The Board is comprised of five voting members with each Board member serving a term of two years and there are no term limits for reappointment. The Board members are appointed by the Licking County Commissioners. None of the Board members receive compensation for serving on the Board. Separately issued financial statements can be obtained from the Licking County Transportation Improvement District, 20 South 2nd Street, Newark, Ohio 43055.

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 15 and 16 to the basic financial statements.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the County has three discretely presented component units. While not considered to be major component units, they are nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the County’s water and wastewater functions to other departments of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each category governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund – The general fund is the County’s primary operating account. This fund is used to account for all financial resources of the County, except those accounted for in another fund.

Developmental Disabilities Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, providing supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Children’s Services Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants restricted for children’s services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

The County reports the following major enterprise funds:

Water Fund – To account for the operation of the County’s water system.

Wastewater Fund – To account for the operation of the County’s sanitary sewer system.

Additionally, the County reports the following fund types:

Internal Service Fund – is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The County’s internal service fund accounts for self-insured employee medical, self-insured dental benefits, self-insured vision benefits, workers compensation, and risk management services.

Fiduciary Funds – focus on net position and changes in net position. The fiduciary funds are 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 arrangements that have certain characteristics. 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 custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for other districts and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivable/payable, due to/from other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the presentation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e. governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and similar revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current period are all considered to susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period. All other revenue items are considered to be measurable and available only when cash is received by the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

The proprietary and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds other than fiduciary funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Mental Health Levy Fund (special revenue fund) was not budgeted because this fund only exist on a GAAP basis. The primary level of budget control within a fund is at the object level by department by function (i.e., public safety, public works, general government, debt service). Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2020.

3. Appropriations A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

During the current fiscal year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual" for the General Fund and major special revenue funds are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

G. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements.

The County invests funds in STAR Ohio. STAR 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 a NAV per share that approximates fair value.

For the fiscal year 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 \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

I. Inventories and Prepaid Items

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold in excess of three years. Donated capital assets are recorded at acquisition value at the date received.

General capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Machinery and Equipment	3 - 15
Buildings and Improvements	30 - 50
Infrastructure	7 - 100

K. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statement.

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

L. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide Statement of Net Position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

Compensated absences are expensed in the proprietary and fiduciary funds when earned. The related liability is reported within the fund.

M. 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 represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 11 and 12.

In addition to liabilities, the statements of financial position will sometimes 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 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 year 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and 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, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 11 and 12).

N. Net Position and Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. For the County, these constraints consist of resolutions passed by the Board of County Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board of County Commissioners through resolution, authorizes the County Auditor to assign fund balance. The Board of County Commissioners may also assign fund balance to cover a gap between estimated revenue and appropriations in the subsequent years' appropriated budget.

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

P. Revenues and Expenditures/Expenses

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and self-insurance funds are charges to customers and funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2020.

R. 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.

S. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

A reconciliation of the results of operations for 2020 from the GAAP basis to the budgetary basis for the General Fund and major special revenue funds is shown below:

	Net Change in Fund Balances		
	General Fund	Developmental Disabilities	Children's Services
Budget Basis	\$ 8,153,060	\$ 1,261,782	\$ 1,167,884
Revenue Accruals	1,959,312	(74,926)	(90,796)
Expenditure Accruals	(38,266)	(472,448)	18,849
Encumbrances	2,534,274	1,849,929	353,869
Other Financing Sources/(Uses)	(3,500)	-	-
Certificate of Title	(853,775)	-	-
Recorder's Equipment	28,134	-	-
Tax Certificate Administration	(26,754)		
GAAP Basis	\$ 11,752,485	\$ 2,564,337	\$ 1,449,806

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 3 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned 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 constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

	General Fund	Developmental Disabilities	Children's Services	Other Governmental Funds	Total
Nonspendable for:					
Prepays	\$ 456,963	\$ -	\$ -	\$ -	\$ 456,963
Supplies Inventory	232,248	-	-	441,869	674,117
Unclaimed Monies	387,069	-	-	-	387,069
Total Nonspendable	1,076,280	-	-	441,869	1,518,149
Restricted for:					
Public Safety	-	-	-	3,481,842	3,481,842
Health	-	-	-	282,327	282,327
Human Services	-	22,066,541	1,247,221	3,783,466	27,097,228
Community and Economic Development	-	-	-	4,147,125	4,147,125
Public Works	-	-	-	7,454,521	7,454,521
General Government	-	-	-	4,732,622	4,732,622
Debt Retirement	-	-	-	1,325,546	1,325,546
Capital Acquisition and Improvement	-	-	-	564,708	564,708
Total Restricted	-	22,066,541	1,247,221	25,772,157	49,085,919
Committed for:					
Payroll	1,000,000	-	-	-	1,000,000
Parks and Recreation	-	-	-	37,657	37,657
Capital Projects	-	-	-	58,876	58,876
Total Committed	1,000,000	-	-	96,533	1,096,533
Assigned:					
Encumbrances					
Public Safety	343,017	-	-	-	343,017
General Government	630,977	-	-	-	630,977
Conservation and Recreation	4,200	-	-	-	4,200
Capital Projects	737,146	-	-	142,471	879,617
Future Appropriations	7,525,211	-	-	-	7,525,211
Total Assigned	9,240,551	-	-	142,471	9,383,022
Unassigned	41,880,109	-	-	-	41,880,109
Total Fund Balance	\$ 53,196,940	\$ 22,066,541	\$ 1,247,221	\$ 26,453,030	\$ 102,963,732

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 4 – DEPOSITS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed in the financial statements as "Pooled Cash and Investments." Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or securities issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States (excluding investment in stripped principal or interest obligations of such eligible obligations);
2. Bonds, notes, debentures, or any other obligations or securities 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, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Interim deposits in authorized depositories, provided those deposits are properly insured or collateralized and in accordance with Section 135.32 of the Ohio Revised Code;
4. Bonds and other obligations of the State of Ohio or the political subdivisions, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible financial institutions;
6. The Ohio subdivision's fund as provided in Section 135.32 of the Ohio Revised Code, State Treasury Asset Reserve of Ohio (STAR Ohio);
7. Written repurchase agreements with any eligible institutions mentioned in Section 135.32 of the Ohio Revised Code. All securities purchased pursuant to this section shall be delivered into the custody of the Treasurer or an agent designated by the investing authority;

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

8. Up to forty percent of the County's total average portfolio in either of the following investments:
 - (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, 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.
9. 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. or any state 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 not later than three years after purchase.

A. Deposits

At year end the carrying amount of the County's deposits was \$18,244,915 and the bank balance was \$18,944,147. Of the County's bank balance, \$13,124,703 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was uninsured and collateralized. The County's financial institution was approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System.

The County also had \$7,468 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute. Ohio law requires that deposits either be insured or be protected by:

1. Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
2. 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Interest revenue credited to the general fund during 2020 amounted to \$3,210,672, which includes \$2,383,748 assigned from other County funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

B. Investments

The County's investments at December 31, 2020 are summarized below:

	Measurement Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1 - 3	greater than 3
Star Ohio	\$ 23,356,519	AAAm	\$23,356,519	\$ -	\$ -
FFCB Bonds	32,113,782	AA+	-	19,453,141	12,660,641
FHLB Bonds	4,659,199	AA+	-	-	4,659,199
FHLMC Bonds	14,167,494	AA+	-	11,173,254	2,994,240
FNMA Bonds	9,461,173	AA+	-	3,001,500	6,459,673
Negotiable Certificates of Deposit	14,895,112	NR	1,003,204	12,850,086	1,041,822
Commercial Paper	20,180,968	A-1	20,180,968	-	-
Money Market Fund	3,217,082	AAAm	3,217,082	-	-
US Treasury Bonds and Notes	4,408,716	NR	-	4,408,716	-
Corporate Bonds	1,616,461	NR	127,316	1,489,145	-
Foreign Bonds	2,200,000	NR	-	2,200,000	-
Municipal Bonds	8,810,182	NR	4,722,256	2,991,887	1,096,039
Equities	402,638	NR	402,638	-	-
Total Investments	<u>\$ 139,489,326</u>		<u>\$ 53,009,983</u>	<u>\$ 57,567,729</u>	<u>\$ 28,911,614</u>

The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2020, is 56 days. STAR Ohio and money market accounts are reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. All other investments are reported at fair value. 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. All of the County's investments, with the exception of STAR Ohio and money market funds, are reported at fair value and are valued using significant other observable inputs (Level 2 inputs). Institutional bond quotes and evaluations based on various market and industry inputs are used in the valuation of the County's level 2 investments.

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

Investment Credit Risk – The County has no investment policy that limits its investment choices other than the limitation of State statute for “interim” funds described previously.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer.

Custodial Credit Risk – The County's balance of investments are held by the trust department of its banking institution in the County's name. The County has no policy on custodial credit risk and is governed by Ohio Revised Code as described under Deposits.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2020 were levied after October 1, 2019 on assessed values as of January 1, 2019, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2018. 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.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes taxes collected to the taxing districts for taxes payable in the first and second halves of the year. The full tax rate to the County for the year ended December 31, 2020, was \$9.50 per \$1,000 of assessed value. The 2020 assessed value is \$5,358,153,841. This amount constitutes \$4,989,963,581 in real property assessed value and \$368,190,260 in public utility assessed value. Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's unvoted share is .22% (2.20 mills) of assessed value. The County's total share including voted millage is .95% (9.50 mills) of assessed value.

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. An additional one-half of one percent was adopted in both 1978 and 2006. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The Ohio Department of Taxation (ODT) certifies the amount of the tax to be returned to the County. The ODT's certification must be made within forty-five days after the end of each month. The Ohio Department of Budget and Management (OBM) then has five days in which to draw the warrant payable to the County.

C. Taxes Receivable

A breakout of the County's taxes receivables is presented below.

Property Tax Receivable - Current	\$ 40,385,529
Property Tax Receivable - Delinquent	344,999
Sales Tax Receivable	11,645,590
Total Receivable	<u>\$ 52,376,118</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2020:

Class	December 31, 2019	Additions	Deductions	Transfers	December 31, 2020
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Construction in Progress	8,909,973	2,592,419	-	(7,991,126)	3,511,266
Total Nondepreciable Assets	15,768,357	2,592,419	-	(7,991,126)	10,369,650
Depreciable Capital Assets					
Building and Improvements	42,574,895	-	(964,469)	7,991,126	49,601,552
Machinery and Equipment	23,992,930	2,573,663	(532,355)	-	26,034,238
Infrastructure - Roads and Bridges	69,524,686	2,477,070	(835,947)	-	71,165,809
Total Depreciable Assets	136,092,511	5,050,733	(2,332,771)	7,991,126	146,801,599
Less accumulated depreciation					
Building and Improvements	(12,900,660)	(992,130)	418,868	-	(13,473,922)
Machinery and Equipment	(16,809,941)	(2,748,472)	437,029	-	(19,121,384)
Infrastructure - Roads and Bridges	(11,866,431)	(1,368,213)	780,217	-	(12,454,427)
Total accumulated depreciation	(41,577,032)	(5,108,815)	1,636,114	-	(45,049,733)
Depreciable Capital Assets, Net of accumulated depreciation	94,515,479	(58,082)	(696,657)	7,991,126	101,751,866
Total Capital Assets, Net	\$ 110,283,836	\$ 2,534,337	\$ (696,657)	\$ -	\$ 112,121,516

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 993,023
Health	23,219
Human Services	317,677
Public Works	2,024,781
General Government	1,750,115
Total depreciation expense	\$ 5,108,815

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2020:

Class	December 31, 2019	Additions	Deductions	Transfers	December 31, 2020
Nondepreciable Capital Assets					
Land	\$ 144,478	\$ -	\$ -	\$ -	\$ 144,478
Construction in Progress	585,325	731,726	-	(1,317,051)	-
Total Nondepreciable Assets	<u>729,803</u>	<u>731,726</u>	<u>-</u>	<u>(1,317,051)</u>	<u>144,478</u>
Depreciable Capital Assets					
Building and Improvements	25,622,131	-	-	-	25,622,131
Machinery and Equipment	3,555,422	-	-	-	3,555,422
Infrastructure	4,774,655	-	-	1,317,051	6,091,706
Total Depreciable Assets	<u>33,952,208</u>	<u>-</u>	<u>-</u>	<u>1,317,051</u>	<u>35,269,259</u>
Less accumulated depreciation					
Building and Improvements	(9,166,951)	(503,668)	-	-	(9,670,619)
Machinery and Equipment	(2,349,515)	(134,418)	-	-	(2,483,933)
Infrastructure	(3,680,474)	(99,541)	-	-	(3,780,015)
Total accumulated depreciation	<u>(15,196,940)</u>	<u>(737,627)</u>	<u>-</u>	<u>-</u>	<u>(15,934,567)</u>
Depreciable Capital Assets, Net of accumulated depreciation	<u>18,755,268</u>	<u>(737,627)</u>	<u>-</u>	<u>1,317,051</u>	<u>19,334,692</u>
Total Capital Assets, Net	<u>\$ 19,485,071</u>	<u>\$ (5,901)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,479,170</u>

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2020 are indicated below:

	Maturity Date	Interest Rate	December 31, 2019	Additions	Reductions	December 31, 2020	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
2011 Air Quality - Series A	2021	1.600%	\$ 442,124	\$ -	\$ (300,574)	\$ 141,550	\$ 141,550
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	168,703
2012 Air Quality - Series A	2022	1.000%	407,501	-	(133,166)	274,335	135,816
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2015 Various Purpose Refunding Bonds	2025	1.00% - 3.00%	600,000	-	(95,000)	505,000	100,000
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,430,000	-	(150,000)	2,280,000	150,000
2016 Various Purpose Bonds	2036	2.00% - 4.00%	4,730,000	-	(4,525,000)	205,000	205,000
2017 Various Purpose Bonds	2035	2.00% - 4.00%	2,730,000	-	(2,450,000)	280,000	140,000
2018 Various Purpose Refunding Bonds	2023-2024	2.00% - 3.00%	2,120,000	-	(450,000)	1,670,000	470,000
2018 Various Purpose Bonds	2028-2038	2.00% - 4.00%	6,440,000	-	(2,765,000)	3,675,000	155,000
2019 Various Purpose Bonds	2032-2048	2.25% - 4.00%	4,900,000	-	(200,000)	4,700,000	200,000
2020 County Bridge Improvement Bonds	2039	3.00% - 4.00%	-	4,500,000	(90,000)	4,410,000	160,000
2020 Various Purpose Refunding Bonds	2035	0.52% - 2.60%	-	7,245,000	(110,000)	7,135,000	85,000
Total General Obligation Bonds			<u>27,716,877</u>	<u>11,745,000</u>	<u>(11,268,740)</u>	<u>28,193,137</u>	<u>2,111,069</u>
Special Assessment Bonds:							
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	150,000	-	(20,000)	130,000	25,000
Total Special Assessment Bonds (with governmental commitment)			<u>150,000</u>	<u>-</u>	<u>(20,000)</u>	<u>130,000</u>	<u>25,000</u>
Bond Anticipation Notes:							
County Bridge Improvement Refunding Bond Anticipation Notes		3.000%	4,300,000	-	(4,300,000)	-	-
Total Bond Anticipation Notes			<u>4,300,000</u>	<u>-</u>	<u>(4,300,000)</u>	<u>-</u>	<u>-</u>
Loans/Bonds from Direct Borrowings and Placements							
18 Ford Police Interceptors Loan	2020	4.600%	279,869	-	(279,869)	-	-
2013 Emergency Communication Center Loan	2023	0.000%	287,500	-	(50,000)	237,500	50,000
Kobelco Excavator Loan	2020	2.720%	30,868	-	(30,868)	-	-
2015 Equipment Acquisition Bonds	2021	3.700%	36,108	-	(17,720)	18,388	18,388
Mack Trucks Loan	2022	3.332%	937,745	-	(302,310)	635,435	312,468
3 Ford Police Inceptors Loan	2020	6.500%	27,613	-	(27,613)	-	-
2019 County Sheriff Vehicle Acquisition Bonds	2048	4.000%	434,800	-	(217,400)	217,400	217,400
CAD Lease	2026	0.000%	-	924,272	(234,896)	689,376	114,896
Total Loans/Bonds from Direct Borrowings and Placements			<u>2,034,503</u>	<u>924,272</u>	<u>(1,160,676)</u>	<u>1,798,099</u>	<u>713,152</u>
Unamortized Premiums			833,194	402,923	(502,972)	733,145	-
Net Pension Liability:							
OPERS			93,215,512	-	(23,564,508)	69,651,004	-
STRS			237,553	-	(50,611)	186,942	-
Net OPEB Liability:							
OPERS			43,322,903	4,036,032	-	47,358,935	-
Compensated Absences			3,831,082	5,103,165	(3,831,082)	5,103,166	1,228,323
Total Governmental Activities			<u>\$ 175,641,624</u>	<u>\$ 22,211,392</u>	<u>\$ (44,698,589)</u>	<u>\$ 153,154,428</u>	<u>\$ 4,077,544</u>

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Maturity Date	Interest Rate	December 31, 2019	Additions	Reductions	December 31, 2020	Amount Due Within One Year
Business-Type Activities:							
Loans from Direct Borrowing and Placements							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	\$ 5,284,526	\$ -	\$ (564,015)	\$ 4,720,511	\$ 569,670
2012 Treatment Plant Upgrade	2042	2.000%	257,562	-	(8,919)	248,643	9,098
2014 Jacksontown Sewers	2035	0.000%	1,832,292	-	(88,775)	1,743,517	116,235
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	162,302	-	(9,017)	153,285	18,034
2015 Jacksontown Sewers	2046	0.000%	812,086	-	(15,323)	796,763	30,645
Total Loans from Direct Borrowings and Placements			<u>8,348,768</u>	<u>-</u>	<u>(686,049)</u>	<u>7,662,719</u>	<u>743,682</u>
Net Pension Liability:							
OPERS			1,068,679	-	(365,134)	703,545	-
Net OPEB Liability:							
OPERS			501,819	-	(23,446)	478,373	-
Compensated Absences			44,909	55,215	(44,909)	55,215	14,179
Total Business-Type Activities			<u>\$ 9,964,175</u>	<u>\$ 55,215</u>	<u>\$ (1,119,538)</u>	<u>\$ 8,899,852</u>	<u>\$ 757,861</u>

A. General Obligation Bonds/Loans

The County has issued numerous general obligation bonds for various purposes such as bridge renovations, road improvements, courthouse renovations, and building renovations. The bonds are payable from the County’s General Obligation Debt Fund.

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County’s energy conservation project. The loan is payable from the County’s General Obligation Debt Fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County’s energy conservation project. The loan is payable from the County’s General Obligation Debt Fund.

2020 Various Purpose Refunding Bonds – On November 3, 2020, the County issued \$7,245,000 in General Obligation Refunding Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2016, 2017, and 2018 various purpose bonds. The total debt service payments were reduced by \$3,518,557 and the present value of this reduction resulted in an economic gain of \$369,507.

B. Special Obligation Bonds

The principal amount of the County's special assessment debt outstanding at December 31, 2020 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$2,995 in the Special Assessment Debt Service Fund at December 31, 2020 is restricted for the retirement of outstanding special assessment bonds. The bonds are payable from the County’s Special Assessment Debt Service Fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

C. Bond Anticipation Notes

The County had entered into various tax anticipation notes for the purpose of refunding County issued tax anticipation notes and the anticipation of County bridge improvements in 2019. The bond anticipation notes were paid from the County's General Fund and Permanent Improvement Fund.

D. Loans/Bonds from Direct Borrowings and Placements

18 Police Inceptors Loan – On September 17, 2012, the County entered into a loan with Ford Motor Credit Company, LLC for the purchase of 18 police inceptors. The loan had an interest rate of 4.6 percent and was repaid in full in 2020. The loan was paid from the County's General Fund.

Per the agreement with Ford Motor Credit Company, LLC, the County did not pledge the inceptors purchased as collateral for the debt. In the event of default, Ford Motor Credit Company, LLC could have received the funds held in escrow for the purchase and the escrow agreement would have been terminated.

2013 Emergency Communication Center Loan – In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for the emergency communication center project. The 0.0 percent loan will be repaid in full in 2024. The loan is being paid from the County's General Fund.

The County did not pledge collateral for the debt. In the event of default, the Director of Development of the State of Ohio may exercise the following rights and remedies:

1. If loan proceeds have not been fully disbursed, the Director may terminate his or her obligations to provide further proceeds.
2. The Director may declare all unpaid principal of and accrued and unpaid interest immediately due and payable.
3. The Director can terminate the agreement with the County early.
4. The County will have to reimburse the Director for any expenses that occur due to the default, such as attorney fees.

Kobelco Excavator Loan – On December 15, 2014, the County entered into a loan with Kansas State Bank for the purchase of an excavator. The loan had an interest rate of 2.72 percent and was repaid in full in 2020. The loan was paid from the County's Motor Vehicle & Gasoline Tax Fund.

Per the agreement with Kansas State Bank, the County pledged the excavator purchased as collateral for the debt. In the event of default, Kansas State Bank shall have the rights of the excavator. In the event of default, Kansas State Bank may exercise the following rights and remedies:

1. With or without terminating the loan, the County may be required to pay the remainder of the loan.
2. The County may be required to redeliver the excavator within 15 days after the event of default.
3. If the County does not return the excavator within 15 days of default, Kansas State Bank may enter the County's premises to take possession of the excavator and charge the County for the cost involved with taking possession.
4. The County may be liable for any damage to the excavator.
5. The County may be responsible for the costs incurred by Kansas State Bank in its enforcement of its rights, including, but not limited to, reasonable attorney fees, not to exceed \$7,500.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

2015 Equipment Acquisition Bonds – On May 5, 2015, the County issued bonds through Park National Bank for the purchase of a tractor. The bonds have an interest rate of 3.7 percent and will be repaid in full in 2021. The loan is being paid from the County's General Obligation Retirement Fund.

Per the agreement, the County did not pledge the tractor purchased as collateral for the debt. Also, there are no rights or remedies in the event of default.

Mack Trucks Loan – On April 1, 2018, the County entered into a loan with Kansas State Bank for the purchase of 10 Mack Trucks. The loan had an interest rate of 3.332 percent and will be repaid in full in 2022. The loan is being paid from the County's Motor Vehicle & Gasoline Tax Fund.

Per the agreement with Kansas State Bank, the County pledged the excavator purchased as collateral for the debt. In the event of default, Kansas State Bank shall have the rights of the excavator. In the event of default, Kansas State Bank may exercise the following rights and remedies:

1. With or without terminating the loan, the County may be required to pay the remainder of the loan.
2. The County may be required to redeliver the excavator within 15 days after the event of default.
3. If the County does not return the excavator within 15 days of default, Kansas State Bank may enter the County's premises to take possession of the excavator and charge the County for the cost involved with taking possession.
4. The County may be liable for any damage to the excavator.

Three Police Inceptors Loan – On July 3, 2018, the County entered into a loan with Ford Motor Credit Company, LLC for the purchase of three police inceptors. The loan had an interest rate of 6.5 percent and was repaid in full in 2020. The loan was paid from the County's Sheriff Grant Fund.

Per the agreement with Ford Motor Credit Company, LLC, the County did not pledge the inceptors purchased as collateral for the debt. In the event of default, Ford Motor Credit Company, LLC may receive the funds held in escrow for the purchase and the escrow agreement will be terminated.

2019 County Sheriff Vehicle Acquisition Bonds – On October 29, 2019, the County issued bonds through Park National Bank for the purchase of vehicles. The bonds have an interest rate of 4.0 percent and will be repaid in full in 2021. The loan is being paid from the County's General Fund.

Per the agreement, the County did not pledge the vehicles purchased as collateral for the debt. Also, there are no rights or remedies in the event of default.

CAD Lease – On March 3, 2020, the County entered into a loan with Tyler Technologies, Inc. for the purchase of Computer-Aided Dispatch software and support. The loan will be repaid in full in 2026. The loan is being paid from the County's 911 Wireless Fund.

Per the agreement, the County did not pledge the Computer-Aided Dispatch software and support purchased as collateral for the debt. Also, there are no rights or remedies in the event of default.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

E. OWDA Loans

2008 Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the Ohio Water Development Authority (OWDA), as administrator for the U.S. Environmental Protection Agency (EPA), for the County to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 1%, per annum and is payable from wastewater collection and treatment charges. The loan is payable from the Wastewater Fund.

2012 Wastewater Treatment Plant Upgrade - In 2012, the County entered into a loan arrangement with the OWDA to fund the wastewater treatment plant upgrade. The interest rate on the loan is 0.7% and the loan matures July 1, 2042. The loan is payable from the Wastewater Fund.

2014 Jacksontown Sewers – In 2014, the County entered into a loan arrangement with the OWDA to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures on July 1, 2035. The loan is payable from the Wastewater Fund.

F. OWDA Loans

2008 Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the Ohio Public Works Commission (OPWC), to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 0% and the loan matures on July 1, 2028. The loan is payable from the Wastewater Fund.

2015 Jacksontown Sewers - In 2015, the County entered into a loan arrangement with the OPWC to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures January 1, 2046. The loan is payable from the Wastewater Fund.

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

G. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2020 follows:

Years	Governmental Activities					
	General Obligation Bonds		Special Assessment Bonds		Loans/Bonds from Direct Borrowings and Placements	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 2,111,069	\$ 869,141	\$ 25,000	\$ 3,400	\$ 713,152	\$ 48,176
2022	2,155,165	805,244	25,000	2,775	487,863	10,851
2023	2,060,090	747,172	25,000	2,275	164,896	-
2024	1,818,572	692,310	30,000	1,650	202,396	-
2025	1,657,092	642,830	25,000	750	114,896	-
2026-2030	8,101,149	2,431,965	-	-	114,896	-
2031-2035	6,730,000	1,263,396	-	-	-	-
2036-2040	3,050,000	329,333	-	-	-	-
2041-2045	345,000	59,476	-	-	-	-
2046-2048	165,000	10,726	-	-	-	-
Totals	<u>\$ 28,193,137</u>	<u>\$ 7,851,593</u>	<u>\$ 130,000</u>	<u>\$ 10,850</u>	<u>\$ 1,798,099</u>	<u>\$ 59,027</u>

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2021	\$ 695,003	\$ 50,713	\$ 48,679	\$ -
2022	700,896	44,819	48,679	-
2023	706,851	38,862	48,679	-
2024	712,867	32,848	48,679	-
2025	718,944	26,768	48,679	-
2026-2030	2,447,958	49,703	216,340	-
2031-2035	638,960	12,344	153,225	-
2036-2040	63,829	6,299	153,225	-
2041-2045	27,363	688	153,225	-
2046-2048	-	-	30,638	-
Totals	<u>\$ 6,712,671</u>	<u>\$ 263,044</u>	<u>\$ 950,048</u>	<u>\$ -</u>

There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions and obligations related to employee compensation are paid from the funds benefitting from their service.

Compensated absences are paid from the funds benefitting from the employees' services.

H. Conduit Debt

From time to time, the County has issued 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 bonds. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$40,000,000.

NOTE 8 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2020 are indicated below:

Balance	Additions	Reductions	Balance
\$ 2,299,568	\$ 102,330	\$ (134,053)	\$ 2,267,845

NOTE 9 – RECEIVABLES

Receivables at December 31, 2020 consisted primarily of sales taxes, property and other taxes, intergovernmental receivables arising from entitlements, shared revenues, special assessments, accrued interest on investments, and accounts receivable. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

A detailed breakdown of intergovernmental receivables is as follows:

	Amounts
Governmental Activities:	
Local Government and Revenue Assistance	\$ 966,187
Grants and Subsidies	1,003,841
Motor Vehicle License and Gasoline Tax	3,897,683
Homestead and Rollback	1,512,349
Casino Revenue Tax	1,054,996
Total Governmental Activities	\$ 8,435,056

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2020 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 5,014,834
Developmental Disabilities Fund	-	40,963
Children's Services Fund	1,390,576	-
Other Governmental Funds	3,684,299	19,078
Total Governmental Funds	\$ 5,074,875	\$ 5,074,875

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the funds that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; to return money to the fund from which it was originally provided once a project is completed; and to transfer capital assets.

The composition of interfund balances as of December 31, 2020, is as follows:

<u>Interfund Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
Children's Services Fund	\$ -	\$ 670,446
Other Governmental Funds	670,446	-
Totals	<u>\$ 670,446</u>	<u>\$ 670,446</u>

The interfund balances in the governmental activities funds at year end represent expenditure reimbursements due from the Children’s Services Fund and other governmental funds to the other governmental funds. All balances will be paid back or forgiven in 2021.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

The net pension liability and the net OPEB liability 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 plan’s fiduciary net position. The net pension/OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

The remainder of this note includes the pension disclosures. See Note 12 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. 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 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. For those who retired prior to January 7, 2013, the cost of living adjustment 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.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

	State and Local	Law Enforcement
2020 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %
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 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$7,210,871 for 2020. Of this amount, \$1,096,556 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit plan unfunded liability. A member is eligible to receive a monthly retirement benefit at age 50 and termination of employment. The member may elect to receive 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 50 and after termination of employment.

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

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 to 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 statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2020 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$13,231 for 2020. Of this amount, \$498 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2020, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability 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:

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.355943%	0.00077260%	
Prior Measurement Period	0.344254%	0.00107420%	
Change in Proportion	<u>0.011689%</u>	<u>-0.00030160%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 70,354,549	\$ 186,942	\$ 70,541,491
Pension Expense	\$ 13,444,802	\$ (6,635)	\$ 13,438,167

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 9,090	\$ 9,090
Differences between Expected and			
Actual Experience	-	420	420
Changes of Assumptions	3,757,757	10,036	3,767,793
Changes in Proportionate Share	2,069,181	-	2,069,181
County Contributions Subsequent			
to the Measurement Date	7,210,871	7,162	7,218,033
Total Deferred Outflows of Resources	<u>\$ 13,037,809</u>	<u>\$ 26,708</u>	<u>\$ 13,064,517</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 889,532	\$ 1,195	\$ 890,727
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	14,034,150	-	14,034,150
Changes in Proportionate Share	64,328	74,808	139,136
Total Deferred Inflows of Resources	<u>\$ 14,988,010</u>	<u>\$ 76,003</u>	<u>\$ 15,064,013</u>

\$7,218,033 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 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:

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2021	\$ (187,231)	\$ (19,800)	\$ (207,031)
2022	(3,982,511)	(15,460)	(3,997,971)
2023	581,151	(12,951)	568,200
2024	(5,572,481)	(8,246)	(5,580,727)
	<u>\$ (9,161,072)</u>	<u>\$ (56,457)</u>	<u>\$ (9,217,529)</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following key actuarial assumptions and methods applied to all prior 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 below.

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2020, then 2.15 percent Simple

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from three 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 above described tables.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
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	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 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 7.20 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 (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 116,037,418	\$ 70,354,549	\$ 29,286,990

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 below:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
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	3.00 percent
Cost-of-Living Adjustments	0.00 percent

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 Tables, 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.

The actuarial assumptions used in the June 30, 2020 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
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	100.00 %	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and 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.

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 employer and member contributions will be made at statutory contribution rates of 14 percent each. 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 investments of 7.45 percent was applied to all periods of projected benefit payments 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 represents the County's proportionate share of the net pension liability as of June 30, 2020, 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 assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 266,171	\$ 186,942	\$ 119,800

Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate System. As of December 31, 2020, none have elected Social Security.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - DEFINED BENEFIT OPEB PLANS

See Note 11 for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, 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 below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority 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.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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 \$0 for 2020.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. 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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2020, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows/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. 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 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.346331%	0.00077260%	
Prior Measurement Period	0.336140%	0.00107420%	
Change in Proportion	0.010191%	-0.00030160%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 47,837,308	\$ (13,578)	\$ 47,823,730
OPEB Expense	\$ 5,965,812	\$ (1,066)	\$ 5,964,746

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 475	\$ 475
Differences between Expected and Actual Experience	1,283	870	2,153
Changes of Assumptions	7,572,137	224	7,572,361
Changes in Proportionate Share	1,114,460	-	1,114,460
Total Deferred Outflows of Resources	<u>\$ 8,687,880</u>	<u>\$ 1,569</u>	<u>\$ 8,689,449</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 4,374,943	\$ 2,703	\$ 4,377,646
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	2,435,863	-	2,435,863
Changes of Assumptions	-	12,897	12,897
Changes in Proportionate Share	54,092	1,333	55,425
Total Deferred Inflows of Resources	<u>\$ 6,864,898</u>	<u>\$ 16,933</u>	<u>\$ 6,881,831</u>

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

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2021	\$ 1,963,956	\$ (3,768)	\$ 1,960,188
2022	897,958	(3,445)	894,513
2023	1,937	(3,331)	(1,394)
2024	(1,040,869)	(3,259)	(1,044,128)
2025	-	(833)	(833)
Thereafter	-	(728)	(728)
	<u>\$ 1,822,982</u>	<u>\$ (15,364)</u>	<u>\$ 1,807,618</u>

Actuarial Assumptions - OPERS

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Projections of benefits for financial reporting purposes are based on the substantive plan 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 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	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	10.50 percent, initial, 3.50 percent ultimate in 2030
Prior Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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 above 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 Trusts	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	100.00 %	4.55 %

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	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 62,602,792	\$ 47,837,308	\$ 36,014,961

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 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 Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 46,425,671	\$ 47,837,308	\$ 49,230,952

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 below:

Inflation	2.50 percent	
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.45 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-6.69 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	11.87 percent	4.00 percent

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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.

The actuarial assumptions used in the June 30, 2020 valuation were adopted by the board from the results of an actuarial experience study for 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:

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
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	100.00 %	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and 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.

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 assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine 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 Rate 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 of June 30, 2020, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (11,814)	\$ (13,578)	\$ (15,075)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (14,982)	\$ (13,578)	\$ (11,868)

NOTE 13 - RISK MANAGEMENT

A. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries and natural disasters.

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty-one counties in Ohio. CORSA was formed in and 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 contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	183,657,825
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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 one 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.

The continued existence of CORSA is dependent upon the County's continued participation; however, the County does not have an equity interest in CORSA. In 2020, the County contributed \$462,316. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

B. Shared Risk Pool

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan - The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool and operates the worker's compensation group plan for counties.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Worker's Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$1,463,711 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Changes in the fund’s claims liability for the past three years were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2018	\$ 1,602,256	\$ 15,286,684	\$ (14,862,609)	\$ 2,026,331
2019	2,026,331	17,253,894	(16,976,672)	2,303,553
2020	2,303,553	16,128,386	(16,968,228)	1,463,711

NOTE 14 – JOINT VENTURES

Mental Health & Recovery for Licking and Knox Counties Board (MHRLK) - The function of the MHRLK Board is to assess needs, plan, monitor, fund and evaluate the services of the community based mental health and substance abuse program. Participants are residents of Licking and Knox counties. The Board provides no direct services, but contracts for their delivery. The Board is managed by eighteen members: seven appointed by the Commissioners of Licking County, three appointed by the Commissioners of Knox County (proportionate to population), and eight appointed by the director of the Ohio Department of Mental Health and Addiction Services. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting and management.

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as a custodial fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the multi-County Board’s organization is dependent on both Counties continued participation. State of Ohio law defines how Joint County Boards may exist, function, and operate. In 2020, the County contributed \$4,112,128 which represents proceeds from the Licking County tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

A. Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to reduce reliance on landfills through recycling and waste reduction. The District was created in 1989, as required by the Ohio Revised Code. The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through two groups. A twelve-member board of directors, comprised of three Commissioners from each county, is responsible for the implementation of the solid waste management plan. Financial records are maintained by the Licking County Auditor and Treasurer. The District's revenue sources are a waste disposal fee for in-district, out-of-district and out-of-state waste disposed within the District, and a generation fee on in-district waste that is paid by destination landfills. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2020 and no future contributions by the County are anticipated. A twenty-nine member policy committee, comprised of seven members from each county and one at-large member appointed by the rest of the Policy Committee, is responsible for periodically updating the solid waste management plan of the District. Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 675 Price Road, Newark, Ohio 43055.

B. Licking County Children and Families First Council's Clinical Committee

The Licking County Children and Families First Council's Clinical Committee is a group of agency representatives providing oversight and funding approval for service provisions to multi-need youth involved with the LCCFFC. Members of the Clinical Committee include representatives of the Licking County Juvenile Court, Licking County Board of Developmental Disabilities, Mental Health & Recovery for Licking and Knox Counties Board, Licking County Job & Family Services/Children Services Division, and other local and private organizations/schools. A fiscal role of Clinical Committee is to serve as an access point for LCCFFC funds for services to manage risk and keep children safely in their homes when issues have expanded beyond the resources of a single agency. No debt is currently outstanding. The Licking County Children and Families First Council's Clinical Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest. The Licking County Children and Families First Council's Clinical Committee was established, and follows the guidelines per ORC 121.37.

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists. Complete financial information can be obtained from the Perry County Auditor's office.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

D. Licking County Area Transportation Study (LCATS) Metropolitan Planning Organization (MPO)

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt. Complete financial statements can be obtained from the LCATS, 20 South Second Street, Newark, Ohio 43055.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine-member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County contributed \$0 to the Port Authority in 2020. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Health Commissioner of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 1 non-profit representative (the Director of Mental Health America), the County Head Start Coordinator, a representative from the City of Newark, a representative from the regional office of the Ohio Department of Youth Services and at least three individuals representing the interests of families of the County. The Council also invites non-profit agencies to participate as non-mandated members. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2020, the County contributed \$0 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 16 - RELATED ORGANIZATION

Licking County Park District - The County Probate Judge is responsible for appointing the three-member board of the Licking County Park District. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County fiduciary fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for capital acquisitions. In 2020, these contributions totaled \$100,000.

NOTE 18 - CONTINGENT LIABILITIES

Grants – 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.

Litigation – The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations. The County’s management and legal counsel is of the opinion that ultimate disposition of various claims and legal proceedings will not have a material adverse effect on the financial condition of the County.

NOTE 19 – CONTRACTUAL COMMITMENTS

At year-end, the County had significant contractual commitments as follows:

Company	Contract Amount	Amount Remaining on Contract
Energy Systems Group Inc	\$ 20,000	\$ 20,000
Robertson Construction	2,756,045	286,684

NOTE 20 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2020 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 109,948
City of Reynoldsburg	50,086
City of Pataskala	26,546
City of New Albany	1,552,987
Total	\$ 1,739,567

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 21 – LICKING COUNTY REGIONAL AIRPORT AUTHORITY

Key disclosures for the regional airport authority (the Authority) are as follows:

Deposits

At year end, the carrying amount of the Authority’s deposits was \$241,507 and the bank balance was \$241,555. The entire bank balance was covered by federal depository insurance.

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Transfers	Ending Balance
Nondepreciable Capital Assets:				
Land	\$ 5,790,300	\$ -	\$ -	5,790,300
Construction in Progress	2,544,244	213,854	(2,710,388)	47,710
Total Nondepreciable Capital Assets	<u>8,334,544</u>	<u>213,854</u>	<u>(2,710,388)</u>	<u>5,838,010</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	3,071,743	329,000	-	3,400,743
Land Improvements	986,076	-	2,710,388	3,696,464
Furniture, Fixtures and Equipment	123,845	-	-	123,845
Total Depreciable Capital Assets	<u>4,181,664</u>	<u>329,000</u>	<u>2,710,388</u>	<u>7,221,052</u>
Accumulated Depreciation:				
Buildings and Building Improvements	(2,460,445)	(53,152)	-	(2,513,597)
Land Improvements	(493,038)	(156,085)	-	(649,123)
Furniture, Fixtures and Equipment	(107,315)	(11,020)	-	(118,335)
Total Accumulated Depreciation	<u>(3,060,798)</u>	<u>(220,257)</u>	<u>-</u>	<u>(3,281,055)</u>
Depreciable Capital Assets, Net	<u>1,120,866</u>	<u>108,743</u>	<u>2,710,388</u>	<u>3,939,997</u>
Total Capital Assets, Net	<u>\$ 9,455,410</u>	<u>\$ 322,597</u>	<u>\$ -</u>	<u>\$ 9,778,007</u>

Subsequent Event

On March 21, 2021, the County resolved to issue \$1.6 million in bonds to pay part of the cost of acquiring, constructing, and equipping airport facilities consisting of a thirteen (13) unit T-Hangar with an attached box hangar, and associated pavement. The County anticipates that debt service on such bonds will be paid from revenues to be received from the Authority. The bonds shall bear an interest rate of approximately 6.0 percent per annum and shall mature in subsequently equal annual installments over a period of twenty (20) years. The County has determined that notes will be issued in anticipation of the bonds in the principal amount of \$1.6 million. The notes will bear interest at the rate of 1.5 percent per annum and shall be payable at maturity not more than one year from the date of their issuance.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 – LICKING COUNTY LAND REUTILIZATION CORPORATION

Key disclosures for the Land Reutilization Corporation (the Corporation) are as follows:

Deposits

At December 31, 2020, the carrying amount of the Corporation's deposits was \$611,686. Based on the criteria described in GASB Statement Number 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2020, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was covered by the Ohio Pooled Collateral System (OPSC).

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

Related Party Transactions

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Licking County Board of Commissioners to receive 3% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's DETAC fund and will be available for appropriation by the Corporation to fund operations.

During 2020, the Corporation paid \$22,343 in administrative costs to the Licking County Auditor's office.

COVID-19

The United States of America and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

Key disclosures for the Transportation Improvement District (the District) are as follows:

Deposits

At December 31, 2020, the carrying amount of all District's deposits was \$1,245,522. As of December 31, 2020, \$995,763 of the District's bank balance of \$1,245,522 was exposed to custodial risk as discussed below, while \$250,000 was covered by the FDIC.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Custodial credit risk is the risk that, in the event of bank failure, the District’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 102% of the carrying value of the deposits.

Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the District’s and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) 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.

OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020, the District’s financial institution was approved for a collateral rate of 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the FDIC.

Investments

The District’s investments as of December 31, 2020 were as follows:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Investment Maturities Less than 12 Months</u>	<u>S&P Rating</u>
Net Asset Value Per Share:			
STAR Ohio	\$ 426,586	\$ 426,586	AAAm

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2020, was as follows:

<u>Governmental activities:</u>	<u>Balance 12/31/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/20</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 150,785	\$ -	\$ (150,785)	\$ -
Total capital assets, not being depreciated	<u>150,785</u>	<u>-</u>	<u>(150,785)</u>	<u>-</u>
<i>Capital assets, being depreciated:</i>				
Equipment	26,300	-	-	26,300
<i>Less: accumulated depreciation:</i>				
Equipment	(5,260)	(2,630)	-	(7,890)
Total capital assets, being depreciated, net	<u>21,040</u>	<u>(2,630)</u>	<u>-</u>	<u>18,410</u>
Total capital assets	<u>\$ 171,825</u>	<u>\$ (2,630)</u>	<u>\$ (150,785)</u>	<u>\$ 18,410</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Long-Term Obligations

Changes in the District’s long-term obligations were as follows:

	Balance at 12/31/2019	Issued	Retired	Balance at 12/31/2020	Amounts Due in One Year
Thornwood Drive Bridge Loan	\$ 200,000	\$ -	\$ (200,000)	\$ -	\$ -
State Infrastructure Bank Bonds, Series 2017	4,485,000	-	(1,440,000)	3,045,000	140,000
Etna State Route 310 SIB Bonds - Premium	392,128	-	(105,860)	286,268	-
Total Loans Payable	\$ 5,077,129	\$ -	\$ (1,745,860)	\$ 3,331,268	\$ 140,000

The Thornwood Drive Railroad Crossing loan was secured from the Heath-Newark-Licking County Port Authority and will be repaid in 2020. The Thornwood Drive Railroad Crossing loan was secured with collateral from grants to be received from Ohio Jobs and Commerce and the Ohio Public Works Commission. In the event of default, the District’s General fund would be required to make payment if a material adverse change would occur. This loan has an interest rate of 0% and was repaid during 2020. This issuance was considered a direct borrowing in that the terms were negotiated between the District and the lender and were not offered for public sale.

The Treasurer of State of Ohio, through the State Transportation Infrastructure GRF Bond Fund Program, issued State of Ohio Transportation Project Revenue Bonds, Series 2017-1 in order to provide moneys to be loaned pursuant to Sections 5531.09 and 5531.10 of the Ohio Revised Code to the District for the purpose of financing street improvements, which include the acquisition, construction, equipping, and installation of road improvements, right-of-way purchases and issuance costs associated with the widening of State Route 310 from Interstate 70 to U.S. 40 (the “Project”); to pay capitalized interest during construction of the Project; and to pay the costs of issuance of the bonds.

The State Infrastructure Bank bonds issued totaled \$4,745,000 at an interest rate of 3.5% and are collateralized by income tax collections within the Etna Township Joint Economic Development Zone No. 1 and Joint Economic Development Zone No. 2. These revenues are then distributed to Licking County, Etna Township, the Southwest Licking Local School District and Etna Township Joint Economic Development Zone No. 2 Board which a portion of these revenues must be used to pay principal and interest associated with the State Infrastructure Bank bonds. This issuance was considered a direct borrowing in that the terms were negotiated between the District and the lender and were not offered for public sale.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

During 2020, the District elected to pay down the outstanding State Infrastructure Bonds making an additional \$1,300,000 principal payment changing the final maturity date to November 2036 from November 2041. The new principal and interest requirements to retire the bonds are as follows:

Year Ending December 31,	State Infrastructure Bonds		
	Principal	Interest	Total
2021	\$ 140,000	\$ 139,238	\$ 279,238
2022	145,000	105,038	250,038
2023	150,000	130,238	280,238
2024	160,000	124,138	284,138
2025	165,000	117,338	282,338
2026-2030	950,000	453,565	1,403,565
2031-2035	1,105,000	192,190	1,297,190
2036	230,000	6,253	236,253
Total	\$ 3,045,000	\$ 1,267,998	\$ 4,312,998

Intergovernmental Agreements / Related Party Transactions

The Licking County Commissioners, Licking County Engineers Office, Etna Township and the Heath-Newark Licking County Port Authority have committed to provide funding to the District to facilitate the development and implementation of the District’s projects.

COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. The District’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 District’s future operating costs, revenues, and additional recovery from emergency funding either federal or state, cannot be determined.

Interfund Transfers

Interfund transfers for the year ended December 31, 2020, consisted of the following, as reported in the fund financial statements:

Fund	Transfer To		Total
	Etna Twp Pike Street	Nonmajor Governmental Funds	
Etna State Route 310 LIC-310-1.26	\$ 49,636	\$ -	\$ 49,636
Thornwood Drive	-	28,413	28,413
State Route 310 Corridor	364	-	364
Total Governmental Funds	\$ 50,000	\$ 28,413	\$ 78,413

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

The Etna State Route 310 LIC-310-1.26 fund and the State Route 310 Corridor fund transferred \$49,636 and \$364, respectively, to the Etna Township Pike Street fund to provide resources for street projects in Etna Township. The Thornwood Drive fund transferred \$28,413 to the Thornwood Drive Corridor fund (a nonmajor governmental fund) to close the Thornwood Drive fund. Interfund transfers between governmental funds are eliminated on the government-wide financial statements.

NOTE 24 – 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 may 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.

NOTE 25 – SUBSEQUENT EVENT

On March 21, 2021, the County issued \$1.6 million in bonds to pay part of the cost of acquiring, constructing, and equipping airport facilities consisting of a thirteen (13) unit T-Hangar with an attached box hangar, and associated pavement. The County anticipates that debt service on such bonds will be paid from revenues to be received from the Authority. The bonds shall bear an interest rate of approximately 6.0 percent per annum and shall mature in subsequently equal annual installments over a period of twenty (20) years. The County also determined that notes will be issued in anticipation of the bonds in the principal amount of \$1.6 million. The notes will bear interest at the rate of 1.5 percent per annum and shall be payable at maturity not more than one year from the date of their issuance.

On July 1, 2021, the County issued \$806,115 in bonds to pay part of the cost of acquiring vehicles for the County Sheriff. The bonds shall bear an interest rate of approximately 2.715 percent per annum and shall mature in subsequently equal annual installments over a period of three years.

REQUIRED SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO

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

LAST SEVEN YEARS (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net Pension (Asset)/Liability				
Traditional Plan	0.355943%	0.344254%	0.335644%	0.338847%
Combined Plan	-	0.219020%	0.201873%	0.225543%
County's Proportionate Share of the Net Pension (Asset)/Liability				
Traditional Plan	\$ 70,354,549	\$ 94,284,191	\$ 52,656,037	\$ 76,946,391
Combined Plan	-	(244,914)	(274,814)	(125,530)
County's Covered Payroll				
State and Local	\$ 43,657,594	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906
Law Enforcement	6,778,231	6,281,368	5,901,528	5,725,673
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Payroll				
	139.49%	200.44%	117.75%	174.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability				
Traditional Plan	82.17%	74.70%	84.66%	77.25%
Combined Plan	-	126.64%	137.28%	116.55%

(1) This schedule is intended to show information for ten years. Information prior to 2014 is not available.

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.

2016	2015	2014
0.331928%	0.325712%	0.325712%
0.254048%	0.253942%	0.253942%
\$ 57,494,114 (123,625)	\$ 39,284,507 (97,774)	\$ 38,397,201 (26,646)
\$ 36,132,308 5,944,689	\$ 32,910,108 6,029,627	\$ 33,884,646 6,034,333
136.35%	100.63%	96.12%
81.08%	86.45%	86.36%
116.90%	114.83%	104.56%

LICKING COUNTY, OHIO

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

LAST EIGHT YEARS (1)

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00077300%	0.00107420%	0.00122423%	0.00123238%
County's Proportionate Share of the Net Pension Liability	\$ 186,942	\$ 237,553	\$ 269,181	\$ 292,755
County's Covered Payroll	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	197.81%	237.66%	190.45%	213.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

(1) This schedule is intended to show information for ten years. Information prior to 2013 is not available.

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

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
0.00136114%	0.00134724%	0.00135584%	0.00135584%
\$ 455,568	\$ 372,338	\$ 329,787	\$ 392,840
\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
327.04%	261.79%	236.86%	284.33%
66.80%	72.10%	74.70%	69.30%

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

LAST EIGHT YEARS (1)

	2020	2019	2018	2017
Contractually Required Contribution				
State and Local	\$ 5,959,059	\$ 6,112,062	\$ 5,688,780	\$ 5,015,915
Law Enforcement	1,251,812	1,226,860	1,136,928	1,009,161
Contributions in Relation to the Contractually Required Contribution	7,210,871	7,338,922	6,825,708	6,025,076
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered Payroll				
State and Local	\$ 42,564,709	\$ 43,657,594	\$ 40,634,139	\$ 38,583,960
Law Enforcement	6,916,088	6,778,231	6,281,368	5,901,528
Contributions as a Percentage of Covered Payroll				
State and Local	14.00%	14.00%	14.00%	13.00%
Law Enforcement	18.10%	18.10%	18.10%	17.10%

(1) This schedule is intended to show information for ten years. Information prior to 2013 is not available.

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 4,590,349 921,833	\$ 4,335,877 957,095	\$ 3,949,213 970,770	\$ 4,405,004 1,031,871
<u>5,512,182</u>	<u>5,292,972</u>	<u>4,919,983</u>	<u>5,436,875</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 38,252,906 5,725,673	\$ 36,132,308 5,944,689	\$ 32,910,108 6,029,627	\$ 33,884,646 6,034,333
12.00%	12.00%	12.00%	13.00%
16.10%	16.10%	16.10%	17.10%

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 13,231	\$ 13,993	\$ 19,787	\$ 19,210
Contributions in Relation to the Contractually Required Contribution	<u>\$ 13,231</u>	<u>\$ 13,993</u>	<u>\$ 19,787</u>	<u>\$ 19,210</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 19,502	\$ 19,912	\$ 18,100	\$ 17,961	\$ 17,660	\$ 20,025
<u>\$ 19,502</u>	<u>\$ 19,912</u>	<u>\$ 18,100</u>	<u>\$ 17,961</u>	<u>\$ 17,660</u>	<u>\$ 20,025</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038
14.00%	14.00%	13.00%	13.00%	13.00%	13.00%

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST FOUR YEARS (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.346331%	0.336140%	0.328015%	0.331758%
County's Proportionate Share of the Net OPEB Liability	\$ 47,837,308	\$ 43,824,722	\$ 35,620,013	\$ 33,508,684
County's Covered Payroll				
State and Local	\$ 43,657,594	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906
Law Enforcement	6,778,231	6,281,368	5,901,528	5,725,673
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	94.85%	93.41%	80.07%	76.19%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.05%

(1) This schedule is intended to show information for ten years. Information prior to 2017 is not available.

Amounts presented as of the County's measurement date, which is the prior fiscal year-end.

See accompanying notes to the required supplementary information.

LICKING COUNTY, OHIO

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

LAST FIVE YEARS (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net OPEB Liability/(Asset)	0.00077300%	0.00107420%	0.00122423%	0.00123238%	0.00136114%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (13,578)	\$ (17,791)	\$ (19,672)	\$ 48,083	\$ 72,794
County's Covered Payroll	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217	\$ 139,300
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	-14.37%	-17.80%	-13.92%	35.04%	52.26%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	182.10%	174.74%	176.00%	47.10%	37.30%

(1) This schedule is intended to show information for ten years. Information prior to 2016 is not available.

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

See accompanying notes to the required supplementary information.

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST EIGHT YEARS (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution				
State and Local	\$ -	\$ -	\$ -	\$ 385,840
Law Enforcement	-	-	-	59,015
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,855</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll				
State and Local	\$ 42,564,709	\$ 43,657,594	\$ 40,634,139	\$ 38,583,960
Law Enforcement	6,916,088	6,778,231	6,281,368	5,901,528
Contributions as a Percentage of Covered Payroll				
State and Local	0.00%	0.00%	0.00%	1.00%
Law Enforcement	0.00%	0.00%	0.00%	1.00%

(1) This schedule is intended to show information for ten years. Information prior to 2013 is not available.

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 765,058	\$ 722,646	\$ 658,202	\$ 338,846
114,513	118,894	120,593	60,343
<u>879,571</u>	<u>841,540</u>	<u>778,795</u>	<u>399,190</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 38,252,906	\$ 36,132,308	\$ 32,910,108	\$ 33,884,646
5,725,673	5,944,689	6,029,627	6,034,333
2.00%	2.00%	2.00%	1.00%
2.00%	2.00%	2.00%	1.00%

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contribution Deficiency (Excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered Payroll	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ -	\$ -	\$ 1,392	\$ 1,382	\$ 1,358	\$ 1,540
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,392</u>	<u>\$ 1,382</u>	<u>\$ 1,358</u>	<u>\$ 1,540</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038
0.00%	0.00%	1.00%	1.00%	1.00%	1.00%

LICKING COUNTY, OHIO
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Benefit Terms – OPERS

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

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Changes in Benefit Terms - STRS

Effective July 1, 2017, the cost-of-living adjustment (COLA) was reduced to zero.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent

LICKING COUNTY, OHIO
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

For calendar year 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

Changes in Assumptions – STRS

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 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year 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.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

SUPPLEMENTARY INFORMATION

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all specific financial resources (other than debt services and major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County maintains the following nonmajor special revenue funds:

Dog and Kennel Fund

This fund accounts for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

This fund accounts for state-mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gasoline Tax Fund

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Hotel-Motel Tax

This fund accounts for revenues derived from hotel and motel taxes. Expenditures in this fund are restricted by State law to hotel and motel programs.

Adult Probation Fund

This fund accounts for revenue derived from court fines and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

This fund accounts for revenues derived from grants and County matching funds for the purpose of aiding community development projects.

Litter Control and Recycling Fund

This fund accounts for revenues from grants and the Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

This fund accounts for revenues from grants and service fees restricted for use by the County's Child Support Enforcement Agency.

Indigent Guardianship Fund

This fund accounts for revenues and expenditures associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

This fund accounts for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

This fund accounts for fees collected by the courts to computerize the court system.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Local Coronavirus Relief Fund

This fund accounts for State and Federal emergency relief grants related to the Coronavirus (COVID-19) pandemic.

Certificate of Title Fund

This fund accounts for revenues from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

County Recorder Equipment Fund

This fund accounts for the portion of County recorder fees to be used for the operation of the County Recorder's Office. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

Concealed Handgun Licensing Fund

This fund accounts for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Sheriff Grants Fund

This fund accounts for state and federal grants monies restricted for public safety activities.

Local Delinquency Prevention Fund

This fund accounts for state grant monies restricted to a program designed to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

This fund accounts for revenue from fines to be used for the payment of fees for an alcohol and drug addiction treatment program for juvenile traffic offenders.

Prosecutor Legal Services Fund

This fund accounts for fees received for services provided by the County prosecutor to the West Licking Fire District.

Juvenile Probate Court Special Projects Fund

This fund accounts for revenues from fines and costs pursuant to section 2303.201(E)(1) of the Ohio Revised Code to be used for special projects of the Juvenile Court for more efficient operation.

Supreme Court of Ohio Grant

This fund accounts for grants received for the operation of the Juvenile Courts, Domestic Relations Courts, and Common Pleas Courts.

Emergency Planning Fund

This fund accounts for grants received for the operation of the County's Disaster Services Department.

Granville South Sanitary Sewer Fund

This fund accounts for federal grant money received in the County's name and used for a sewer study.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Johnstown-Monroe Sewer Fund

This fund accounts for revenue received from a special assessment and federal funds for the construction of the Johnstown-Monroe Sewer System access.

Conduct of Business Fund

This fund accounts for an additional dollar fee from marriage licenses to be spent for probate costs.

Buildings and Flood Plain Fund

This fund accounts for federal grant monies to be used to relocate residents out of the flood plain.

Domestic Violence Fund

This fund accounts for a ten-dollar fee collected from each marriage license issued. These funds are to be expended on financial assistance on shelters for victims of domestic violence.

County Court Special Projects Fund

This fund accounts for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court for more efficient operation.

Indigent Counsel Fees Fund

This fund accounts for monies received from various County subdivisions and is used to pay for their indigent counsel fees.

Coroners Laboratory Fund

This fund accounts for charges for services to be used for the operation of the Coroner's Laboratory.

Delinquent Tax Collection Fund

This fund accounts for revenues received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Fund

This fund accounts for grant revenues and monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

Open Space and Recreation Fund

This fund accounts for revenues and expenditures related to dedicating and developing land for open space, park, and recreation purposes.

2020 Election Fund

This fund accounts for grant revenues and expenditures related to the 2020 election.

911 Wireless Funding Fund

This fund accounts for grant funds to be used for the upgrade of County 911 services.

Department of Youth Services Fund

This fund accounts for grant monies received from the State Department of Youth Services and used for youth work programs, juvenile delinquent prevention and other related activities.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Transit Board Fund

This fund accounts for bus fare and grant revenues and related expenditures associated with providing a transportation system for the residents of the County.

Ditch Maintenance Fund

This fund accounts for special assessment revenues used to maintain County ditches.

Homeland Security Grant Fund

This fund accounts for state and federal grant monies to be used for equipment, planning and training for emergency responders.

Cyber Security Grant Fund

This fund accounts for state and federal grant monies to be used for the implementation of high priority items identified in the Election Infrastructure Security Assessment (EISA) to secure and improve the County's election systems.

Law Library Resources Fund

This fund accounts for fines and forfeitures to be used for operation of the Law Library Resources Board.

Domestic Court Special Projects Fund

This fund accounts for a court-ordered fee to be used to offset costs of the domestic court.

Mediation Institutionalization Grant Fund

This fund accounts for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

Public Assistance Fund

This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to eligible recipients and to pay their providers of medical assistance, and for certain public social services.

Mental Health Levy Fund

This fund is used to account for the proceeds of a one mill tax levy restricted for alcohol, drug addiction and mental health services. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary statement is presented.)

Senior Citizen Levy Fund

This fund is used to account for revenue from a levy that is restricted for aging programs and elderly social organizations in the County.

Tax Certificate Administration Fund

This fund accounts for various tax and tax-related revenues. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

NONMAJOR CAPITAL PROJECTS FUND

The Nonmajor Capital Projects Fund is used to account for financial resources for major capital projects that are legally restricted, committed, or assigned to expenditures for specified purposes. The County maintains the following nonmajor capital projects fund:

Permanent Improvement Fund

This fund is used to account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Debt Fund

This fund accounts for resources used for the retirement of principal and interest on the County's general obligation bonded debt.

Special Assessment Debt Fund

This fund accounts for special assessment revenues used for the retirement of principal and interest on the County's special assessment debt.

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COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets:				
Pooled Cash and Investments	\$ 21,563,996	\$ 791,621	\$ 1,271,289	\$ 23,626,906
Cash and Cash Equivalents in Segregated Accounts	658,010	-	-	658,010
Receivables:				
Taxes	8,890,627	-	-	8,890,627
Accounts	254,717	-	-	254,717
Intergovernmental	4,477,486	-	54,257	4,531,743
Interest	6,167	-	-	6,167
Special Assessments	155,135	62,616	65,874	283,625
Loans	2,267,845	-	-	2,267,845
Inventory of Supplies, at Cost	441,869	-	-	441,869
Due From Other Funds	670,446	-	-	670,446
Total Assets	\$ 39,386,298	\$ 854,237	\$ 1,391,420	\$ 41,631,955
Liabilities:				
Accounts Payable	\$ 740,592	\$ 25,566	\$ -	\$ 766,158
Accrued Wages and Benefits Payable	1,193,342	-	-	1,193,342
Intergovernmental Payable	375,378	-	-	375,378
Retainage Payable	270,060	-	-	270,060
Unearned Revenue	486,333	-	-	486,333
Compensated Absences Payable	263	-	-	263
Total Liabilities	3,065,968	25,566	-	3,091,534
Deferred Inflows of Resources:				
Property and Other Local Taxes	8,591,766	-	-	8,591,766
Unavailable Revenue	3,367,135	62,616	65,874	3,495,625
Total Deferred Inflows of Resources	11,958,901	62,616	65,874	12,087,391
Fund Balances:				
Nonspendable	441,869	-	-	441,869
Restricted	23,881,903	564,708	1,325,546	25,772,157
Committed	37,657	58,876	-	96,533
Assigned	-	142,471	-	142,471
Total Fund Balances	24,361,429	766,055	1,325,546	26,453,030
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 39,386,298	\$ 854,237	\$ 1,391,420	\$ 41,631,955

LICKING 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 Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 7,961,983	\$ -	\$ -	\$ 7,961,983
Intergovernmental	39,726,962	19,456	85,976	39,832,394
Investment Earnings	100,495	-	-	100,495
Licenses and Permits	715,494	-	-	715,494
Fines and Forfeitures	450,088	-	-	450,088
Special Assessments	188,516	21,613	16,724	226,853
Charges for Services	6,806,426	-	-	6,806,426
Miscellaneous	804,045	-	8,888	812,933
Total Revenues	56,754,009	41,069	111,588	56,906,666
Expenditures:				
Current:				
Public Safety	3,999,275	-	-	3,999,275
Health	5,541,046	-	-	5,541,046
Human Services	20,139,761	-	-	20,139,761
Conservation and Recreation	12,896	-	-	12,896
Community and Economic Development	5,733,625	-	-	5,733,625
Public Works	8,250,964	-	-	8,250,964
General Government	7,886,125	-	2,500	7,888,625
Capital Outlay	3,309,154	1,102,916	-	4,412,070
Debt service:		-		
Principal Retirement	475,687	4,300,000	2,061,460	6,837,147
Interest and Fiscal Charges	34,143	129,000	963,624	1,126,767
Bond Issuance Costs	-	-	257,698	257,698
Total Expenditures	55,382,676	5,531,916	3,285,282	64,199,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,371,333	(5,490,847)	(3,173,694)	(7,293,208)
Other Financing Sources (Uses):				
Inception of Capital Lease	924,272	-	-	924,272
Issuance of Debt	-	4,500,000	-	4,500,000
Premium on Issued Debt	-	-	402,923	402,923
Refunding Bonds Issued	-	-	7,245,000	7,245,000
Payment to Refunded Bond Escrow Agent	-	-	(7,069,831)	(7,069,831)
Transfers In	1,034,424	-	2,649,875	3,684,299
Transfers Out	(19,078)	-	-	(19,078)
Total Other Financing Sources (Uses)	1,939,618	4,500,000	3,227,967	9,667,585
Net Change in Fund Balances	3,310,951	(990,847)	54,273	2,374,377
Fund Balance at Beginning of Year	21,045,714	1,756,902	1,271,273	24,073,889
Increase in Inventory	4,764	-	-	4,764
Fund Balance at End of Year	\$ 24,361,429	\$ 766,055	\$ 1,325,546	\$ 26,453,030

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2020

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation
Assets:					
Pooled Cash and Investments	\$ 299,429	\$ 1,197,331	\$ 5,314,954	\$ 51,095	\$ 540,530
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	14,621	-	9,770	-	4,931
Intergovernmental	-	400	3,897,683	14,660	1,574
Interest	-	-	-	-	-
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	2,071	-	405,982	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 316,121</u>	<u>\$ 1,197,731</u>	<u>\$ 9,628,389</u>	<u>\$ 65,755</u>	<u>\$ 547,035</u>
Liabilities:					
Accounts Payable	\$ 6,139	\$ 14,152	\$ 139,365	\$ -	\$ 15,817
Accrued Wages and Benefits Payable	18,868	76,411	186,704	-	20,829
Intergovernmental Payable	6,716	26,309	64,151	-	7,436
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	371,946
Compensated Absences Payable	-	-	-	-	-
Total Liabilities	<u>31,723</u>	<u>116,872</u>	<u>390,220</u>	<u>-</u>	<u>416,028</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	-	2,577,811	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,577,811</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable					
Supplies Inventory	2,071	-	405,982	-	-
Restricted					
Public Safety	-	-	-	-	131,007
Health	282,327	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	65,755	-
Public Works	-	-	6,254,376	-	-
General Government	-	1,080,859	-	-	-
Committed					
Parks and Recreation	-	-	-	-	-
Total Fund Balances	<u>284,398</u>	<u>1,080,859</u>	<u>6,660,358</u>	<u>65,755</u>	<u>131,007</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 316,121</u>	<u>\$ 1,197,731</u>	<u>\$ 9,628,389</u>	<u>\$ 65,755</u>	<u>\$ 547,035</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Local Coronavirus Relief
\$ 1,593,625	\$ 138,875	\$ 768,732	\$ 5,410	\$ 688,309	\$ 59,276	\$ 133,197
563,897	-	-	-	-	-	-
-	-	-	-	-	-	-
21,306	-	-	1,100	9,715	1,936	-
-	-	37,266	-	-	-	-
78	-	-	-	-	-	6,089
-	-	-	-	-	-	-
2,267,845	-	-	-	-	-	-
-	15,914	2,985	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,446,751</u>	<u>\$ 154,789</u>	<u>\$ 808,983</u>	<u>\$ 6,510</u>	<u>\$ 698,024</u>	<u>\$ 61,212</u>	<u>\$ 139,286</u>
\$ 69,782	\$ 40,759	\$ 131,393	\$ 694	\$ 167	\$ -	\$ 24,899
3,137	6,732	90,577	-	-	-	-
1,096	2,432	31,237	-	-	-	-
270,060	-	-	-	-	-	-
-	-	-	-	-	-	114,387
-	-	-	-	-	-	-
<u>344,075</u>	<u>49,923</u>	<u>253,207</u>	<u>694</u>	<u>167</u>	<u>-</u>	<u>139,286</u>
-	-	-	-	-	-	-
21,306	-	-	-	-	-	-
<u>21,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	15,914	2,985	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	552,791	-	-	-	-
4,081,370	-	-	-	-	-	-
-	88,952	-	-	-	-	-
-	-	-	5,816	697,857	61,212	-
-	-	-	-	-	-	-
<u>4,081,370</u>	<u>104,866</u>	<u>555,776</u>	<u>5,816</u>	<u>697,857</u>	<u>61,212</u>	<u>-</u>
\$ 4,446,751	\$ 154,789	\$ 808,983	\$ 6,510	\$ 698,024	\$ 61,212	\$ 139,286

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2020

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 94,628	\$ 1,521,225	\$ 646	\$ 15,485
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	2,351	34,236	-	48
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 96,979</u>	<u>\$ 1,555,461</u>	<u>\$ 646</u>	<u>\$ 15,533</u>
Liabilities:				
Accounts Payable	\$ 8,840	\$ 3,169	\$ -	\$ -
Accrued Wages and Benefits Payable	3,680	36,884	-	-
Intergovernmental Payable	1,103	12,190	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Total Liabilities	<u>13,623</u>	<u>52,243</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable				
Supplies Inventory	-	-	-	-
Restricted				
Public Safety	83,356	1,503,218	646	15,533
Health	-	-	-	-
Human Service	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Committed				
Parks and Recreation	-	-	-	-
Total Fund Balances	<u>83,356</u>	<u>1,503,218</u>	<u>646</u>	<u>15,533</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 96,979</u>	<u>\$ 1,555,461</u>	<u>\$ 646</u>	<u>\$ 15,533</u>

Prosecutor Legal Services	Juvenile Probate Court Special Projects	Supreme Court of Ohio Grant	Emergency Planning	Granville South Sanitary Sewer	Johnstown- Monroe Sewer	Conduct of Business
\$ 5,561	\$ 41,560	\$ -	\$ 77,399	\$ 42,155	\$ 60,329	\$ 9,557
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,570	-	-	-	-	59
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 5,561	\$ 45,130	\$ -	\$ 77,399	\$ 42,155	\$ 60,329	\$ 9,616
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,561	-	-	77,399	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	42,155	60,329	-
-	45,130	-	-	-	-	9,616
-	-	-	-	-	-	-
5,561	45,130	-	77,399	42,155	60,329	9,616
\$ 5,561	\$ 45,130	\$ -	\$ 77,399	\$ 42,155	\$ 60,329	\$ 9,616

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2020

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Assets:				
Pooled Cash and Investments	\$ 16,805	\$ 19,788	\$ 516,268	\$ 18,487
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	2,285	4,950	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 16,805</u>	<u>\$ 22,073</u>	<u>\$ 521,218</u>	<u>\$ 18,487</u>
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 553	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>553</u>	<u>-</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable				
Supplies Inventory	-	-	-	-
Restricted				
Public Safety	16,805	-	-	-
Health	-	-	-	-
Human Service	-	22,073	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	520,665	18,487
Committed				
Parks and Recreation	-	-	-	-
Total Fund Balances	<u>16,805</u>	<u>22,073</u>	<u>520,665</u>	<u>18,487</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,805</u>	<u>\$ 22,073</u>	<u>\$ 521,218</u>	<u>\$ 18,487</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	2020 Election Grant	911 Wireless Funding	Department of Youth Services
\$ 343,056	\$ 563,028	\$ 248,820	\$ 37,657	\$ -	\$ 520,008	\$ 614,577
-	-	94,113	-	-	-	-
-	-	-	-	-	-	-
-	-	2,415	-	-	-	-
-	-	11	-	-	16,853	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 343,056</u>	<u>\$ 563,028</u>	<u>\$ 345,359</u>	<u>\$ 37,657</u>	<u>\$ -</u>	<u>\$ 536,861</u>	<u>\$ 614,577</u>
\$ 15,463	\$ 4,058	\$ -	\$ -	\$ -	\$ 2,015	\$ 4,180
-	18,102	-	-	-	-	14,249
-	6,318	-	-	-	-	5,043
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>15,463</u>	<u>28,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,015</u>	<u>23,472</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	345,359	-	-	534,846	591,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
327,593	534,550	-	-	-	-	-
-	-	-	37,657	-	-	-
<u>327,593</u>	<u>534,550</u>	<u>345,359</u>	<u>37,657</u>	<u>-</u>	<u>534,846</u>	<u>591,105</u>
<u>\$ 343,056</u>	<u>\$ 563,028</u>	<u>\$ 345,359</u>	<u>\$ 37,657</u>	<u>\$ -</u>	<u>\$ 536,861</u>	<u>\$ 614,577</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2020

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
Assets:					
Pooled Cash and Investments	\$ 1,224,690	\$ 1,010,709	\$ 178,162	\$ -	\$ 126,045
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	26,050	-	-	-	25,193
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Special Assessments	-	155,135	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	10,394	-	-	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 1,261,134</u>	<u>\$ 1,165,844</u>	<u>\$ 178,162</u>	<u>\$ -</u>	<u>\$ 151,238</u>
Liabilities:					
Accounts Payable	\$ 22,589	\$ 2,000	\$ 1,155	\$ -	\$ 9,041
Accrued Wages and Benefits Payable	76,888	-	-	-	286
Intergovernmental Payable	26,965	-	-	-	100
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-
Total Liabilities	<u>126,442</u>	<u>2,000</u>	<u>1,155</u>	<u>-</u>	<u>9,427</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	155,135	-	-	25,193
Total Deferred Inflows of Resources	<u>-</u>	<u>155,135</u>	<u>-</u>	<u>-</u>	<u>25,193</u>
Fund Balances:					
Nonspendable					
Supplies Inventory	10,394	-	-	-	-
Restricted					
Public Safety	-	-	177,007	-	-
Health	-	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	1,008,709	-	-	-
General Government	1,124,298	-	-	-	116,618
Committed					
Parks and Recreation	-	-	-	-	-
Total Fund Balances	<u>1,134,692</u>	<u>1,008,709</u>	<u>177,007</u>	<u>-</u>	<u>116,618</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,261,134</u>	<u>\$ 1,165,844</u>	<u>\$ 178,162</u>	<u>\$ -</u>	<u>\$ 151,238</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ 188,856	\$ 35	\$ 2,764,649	\$ -	\$ 513,048	\$ 21,563,996
-	-	-	-	-	658,010
-	-	-	3,808,930	5,081,697	8,890,627
1,030	-	1,826	-	87,325	254,717
-	-	-	216,526	292,513	4,477,486
-	-	-	-	-	6,167
-	-	-	-	-	155,135
-	-	-	-	-	2,267,845
-	-	4,523	-	-	441,869
-	-	670,446	-	-	670,446
<u>\$ 189,886</u>	<u>\$ 35</u>	<u>\$ 3,441,444</u>	<u>\$ 4,025,456</u>	<u>\$ 5,974,583</u>	<u>\$ 39,386,298</u>
\$ -	\$ -	\$ 223,092	\$ -	\$ 1,270	\$ 740,592
-	-	639,995	-	-	1,193,342
-	-	184,282	-	-	375,378
-	-	-	-	-	270,060
-	-	-	-	-	486,333
-	-	263	-	-	263
<u>-</u>	<u>-</u>	<u>1,047,632</u>	<u>-</u>	<u>1,270</u>	<u>3,065,968</u>
-	-	-	3,681,476	4,910,290	8,591,766
-	-	-	250,049	337,641	3,367,135
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,931,525</u>	<u>5,247,931</u>	<u>11,958,901</u>
-	-	4,523	-	-	441,869
-	-	-	-	-	3,481,842
-	-	-	-	-	282,327
-	-	2,389,289	93,931	725,382	3,783,466
-	-	-	-	-	4,147,125
-	-	-	-	-	7,454,521
189,886	35	-	-	-	4,732,622
-	-	-	-	-	37,657
<u>189,886</u>	<u>35</u>	<u>2,393,812</u>	<u>93,931</u>	<u>725,382</u>	<u>24,361,429</u>
<u>\$ 189,886</u>	<u>\$ 35</u>	<u>\$ 3,441,444</u>	<u>\$ 4,025,456</u>	<u>\$ 5,974,583</u>	<u>\$ 39,386,298</u>

LICKING 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 and Gasoline Tax	Hotel-Motel Tax	Adult Probation
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	400	9,658,405	292,971	867,791
Investment Earnings	-	-	-	-	-
Licenses and Permits	613,775	-	-	-	-
Fines and Forfeitures	46,776	-	155,034	-	-
Special Assessments	-	-	-	-	-
Charges for Services	38,968	2,264,607	99,652	-	74,323
Miscellaneous	51,260	425	296,556	-	2,732
Total Revenues	750,779	2,265,432	10,209,647	292,971	944,846
Expenditures:					
Current:					
Public Safety	-	-	-	-	791,730
Health	635,079	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	302,520	-
Public Works	-	-	7,255,311	-	-
General Government	-	2,313,143	-	-	-
Capital Outlay	18,522	51,279	1,226,700	-	109,169
Debt service:					
Principal Retirement	-	-	333,178	-	-
Interest and Fiscal Charges	-	-	32,348	-	-
Total Expenditures	653,601	2,364,422	8,847,537	302,520	900,899
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,178	(98,990)	1,362,110	(9,549)	43,947
Other Financing Sources (Uses):					
Inception of Capital Lease	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(19,078)	-	-
Total Other Financing Sources (Uses)	-	-	(19,078)	-	-
Net Change in Fund Balances	97,178	(98,990)	1,343,032	(9,549)	43,947
Fund Balance at Beginning of Year	186,843	1,179,849	5,312,971	75,304	87,060
Increase (Decrease) in Inventory	377	-	4,355	-	-
Fund Balance at End of Year	\$ 284,398	\$ 1,080,859	\$ 6,660,358	\$ 65,755	\$ 131,007

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Local Coronavirus Relief
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251,414	859,890	1,996,240	-	-	-	10,128,561
9,719	-	-	-	-	-	90,776
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
444,816	-	523,029	20,535	154,470	29,056	-
137,488	3,710	50,186	-	-	-	-
<u>843,437</u>	<u>863,600</u>	<u>2,569,455</u>	<u>20,535</u>	<u>154,470</u>	<u>29,056</u>	<u>10,219,337</u>
-	-	-	-	-	-	1,739,226
-	-	-	-	-	-	793,839
-	-	2,842,158	-	-	-	798,864
-	-	-	-	-	-	12,896
423,398	-	-	-	-	-	5,007,707
-	907,135	-	-	-	-	29,863
-	-	-	26,300	76,296	31,341	1,733,378
4,388	-	7,513	-	-	-	103,564
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>427,786</u>	<u>907,135</u>	<u>2,849,671</u>	<u>26,300</u>	<u>76,296</u>	<u>31,341</u>	<u>10,219,337</u>
415,651	(43,535)	(280,216)	(5,765)	78,174	(2,285)	-
-	-	-	-	-	-	-
75,000	-	350,000	-	-	-	-
-	-	-	-	-	-	-
<u>75,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
490,651	(43,535)	69,784	(5,765)	78,174	(2,285)	-
3,590,719	145,934	486,371	11,581	619,683	63,497	-
-	2,467	(379)	-	-	-	-
<u>\$ 4,081,370</u>	<u>\$ 104,866</u>	<u>\$ 555,776</u>	<u>\$ 5,816</u>	<u>\$ 697,857</u>	<u>\$ 61,212</u>	<u>\$ -</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,206,786	-	-
Investment Earnings	-	-	-	-
Licenses and Permits	79,971	-	-	-
Fines and Forfeitures	-	-	-	345
Special Assessments	-	-	-	-
Charges for Services	34,591	376,976	-	-
Miscellaneous	1,338	20,225	-	-
Total Revenues	<u>115,900</u>	<u>1,603,987</u>	<u>-</u>	<u>345</u>
Expenditures:				
Current:				
Public Safety	125,702	604,225	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	155,654	-	-
Debt service:				
Principal Retirement	-	27,613	-	-
Interest and Fiscal Charges	-	1,795	-	-
Total Expenditures	<u>125,702</u>	<u>789,287</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,802)	814,700	-	345
Other Financing Sources (Uses):				
Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,802)	814,700	-	345
Fund Balance at Beginning of Year	93,158	688,518	646	15,188
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 83,356</u>	<u>\$ 1,503,218</u>	<u>\$ 646</u>	<u>\$ 15,533</u>

Prosecutor Legal Services	Juvenile Probate Court Special Projects	Supreme Court of Ohio Grant	Emergency Planning	Granville South Sanitary Sewer	Johnstown- Monroe Sewer	Conduct of Business
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	69,444	31,725	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	880
-	-	-	-	-	-	-
640	45,130	-	-	-	-	-
-	-	-	-	-	-	-
<u>640</u>	<u>45,130</u>	<u>69,444</u>	<u>31,725</u>	<u>-</u>	<u>-</u>	<u>880</u>
-	-	-	3,590	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	36,644	-	-	-	-
-	-	32,800	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>69,444</u>	<u>3,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
640	45,130	-	28,135	-	-	880
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>640</u>	<u>45,130</u>	<u>-</u>	<u>28,135</u>	<u>-</u>	<u>-</u>	<u>880</u>
4,921	-	-	49,264	42,155	60,329	8,736
-	-	-	-	-	-	-
<u>\$ 5,561</u>	<u>\$ 45,130</u>	<u>\$ -</u>	<u>\$ 77,399</u>	<u>\$ 42,155</u>	<u>\$ 60,329</u>	<u>\$ 9,616</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	905
Investment Earnings	-	-	-	-
Licenses and Permits	-	20,868	-	-
Fines and Forfeitures	-	-	73,088	-
Special Assessments	-	-	-	-
Charges for Services	-	11,654	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>32,522</u>	<u>73,088</u>	<u>905</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	32,179	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	24,402	2,154
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>32,179</u>	<u>24,402</u>	<u>2,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	343	48,686	(1,249)
Other Financing Sources (Uses):				
Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	343	48,686	(1,249)
Fund Balance at Beginning of Year	16,805	21,730	471,979	19,736
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 22,073</u>	<u>\$ 520,665</u>	<u>\$ 18,487</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	2020 Election Grant	911 Wireless Funding	Department of Youth Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	72,156	-	76,890	333,249	276,325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	131,166	-	-	-	-
-	-	-	-	-	-	-
194,338	347,572	162,918	-	-	-	-
-	14,646	886	-	-	-	2,099
<u>194,338</u>	<u>362,218</u>	<u>367,126</u>	<u>-</u>	<u>76,890</u>	<u>333,249</u>	<u>278,424</u>
-	-	405,048	-	-	-	329,754
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,475	431,761	-	-	-	-	-
-	8,399	-	-	76,890	1,119,306	-
-	-	-	-	-	114,896	-
-	-	-	-	-	-	-
<u>110,475</u>	<u>440,160</u>	<u>405,048</u>	<u>-</u>	<u>76,890</u>	<u>1,234,202</u>	<u>329,754</u>
83,863	(77,942)	(37,922)	-	-	(900,953)	(51,330)
-	-	-	-	-	924,272	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	<u>924,272</u>	<u>-</u>
83,863	(77,942)	(37,922)	-	-	23,319	(51,330)
243,730	612,492	383,281	37,657	-	511,527	642,435
-	-	-	-	-	-	-
<u>\$ 327,593</u>	<u>\$ 534,550</u>	<u>\$ 345,359</u>	<u>\$ 37,657</u>	<u>\$ -</u>	<u>\$ 534,846</u>	<u>\$ 591,105</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,192,974	-	90,834	192,353	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	43,679
Special Assessments	-	188,516	-	-	-
Charges for Services	1,964,139	-	-	-	-
Miscellaneous	33,174	-	-	-	156
Total Revenues	<u>3,190,287</u>	<u>188,516</u>	<u>90,834</u>	<u>192,353</u>	<u>43,835</u>
Expenditures:					
Current:					
Public Safety	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	58,655	-	-	-
General Government	2,860,868	-	-	175,681	51,899
Capital Outlay	63,000	-	82,254	38,369	-
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>2,923,868</u>	<u>58,655</u>	<u>82,254</u>	<u>214,050</u>	<u>51,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	266,419	129,861	8,580	(21,697)	(8,064)
Other Financing Sources (Uses):					
Inception of Capital Lease	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	266,419	129,861	8,580	(21,697)	(8,064)
Fund Balance at Beginning of Year	873,563	878,848	168,427	21,697	124,682
Increase (Decrease) in Inventory	(5,290)	-	-	-	-
Fund Balance at End of Year	<u>\$ 1,134,692</u>	<u>\$ 1,008,709</u>	<u>\$ 177,007</u>	<u>\$ -</u>	<u>\$ 116,618</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,621,400	\$ 4,340,583	\$ 7,961,983
-	-	11,139,301	448,487	539,861	39,726,962
-	-	-	-	-	100,495
-	-	-	-	-	715,494
-	-	-	-	-	450,088
-	-	-	-	-	188,516
19,012	-	-	-	-	6,806,426
-	-	101,839	-	87,325	804,045
<u>19,012</u>	<u>-</u>	<u>11,241,140</u>	<u>4,069,887</u>	<u>4,967,769</u>	<u>56,754,009</u>
-	-	-	-	-	3,999,275
-	-	-	4,112,128	-	5,541,046
-	-	11,442,508	-	5,024,052	20,139,761
-	-	-	-	-	12,896
-	-	-	-	-	5,733,625
-	-	-	-	-	8,250,964
11,783	-	-	-	-	7,886,125
-	-	211,347	-	-	3,309,154
-	-	-	-	-	475,687
-	-	-	-	-	34,143
<u>11,783</u>	<u>-</u>	<u>11,653,855</u>	<u>4,112,128</u>	<u>5,024,052</u>	<u>55,382,676</u>
7,229	-	(412,715)	(42,241)	(56,283)	1,371,333
-	-	-	-	-	924,272
-	-	609,424	-	-	1,034,424
-	-	-	-	-	(19,078)
<u>-</u>	<u>-</u>	<u>609,424</u>	<u>-</u>	<u>-</u>	<u>1,939,618</u>
7,229	-	196,709	(42,241)	(56,283)	3,310,951
182,657	35	2,193,869	136,172	781,665	21,045,714
-	-	3,234	-	-	4,764
<u>\$ 189,886</u>	<u>\$ 35</u>	<u>\$ 2,393,812</u>	<u>\$ 93,931</u>	<u>\$ 725,382</u>	<u>\$ 24,361,429</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUND AS OF DECEMBER 31, 2020

	<u>Permanent Improvement</u>
Assets:	
Pooled Cash and Investments	\$ 791,621
Receivables:	
Special Assessments	62,616
Total Assets	<u>\$ 854,237</u>
Liabilities:	
Accounts Payable	\$ 25,566
Total Liabilities	<u>25,566</u>
Deferred Inflows of Resources:	
Unavailable Revenue	62,616
Total Deferred Inflows of Resources	<u>62,616</u>
Fund Balances:	
Restricted	564,708
Committed	58,876
Assigned	142,471
Total Fund Balances	<u>766,055</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 854,237</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Permanent Improvement</u>
Revenues:	
Intergovernmental	\$ 19,456
Special Assessments	21,613
Total Revenues	<u>41,069</u>
Expenditures:	
Capital Outlay	1,102,916
Debt service:	
Principal Retirement	4,300,000
Interest and Fiscal Charges	129,000
Total Expenditures	<u>5,531,916</u>
Deficiency of Revenues	
Under Expenditures	(5,490,847)
Other Financing Sources:	
Issuance of Debt	4,500,000
Total Other Financing Sources	<u>4,500,000</u>
Net Change in Fund Balances	(990,847)
Fund Balance at Beginning of Year	1,756,902
Fund Balance at End of Year	<u>\$ 766,055</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2020

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 1,268,294	\$ 2,995	\$ 1,271,289
Receivables:			
Intergovernmental	54,257	-	54,257
Special Assessments	-	65,874	65,874
Total Assets	<u>\$ 1,322,551</u>	<u>\$ 68,869</u>	<u>\$ 1,391,420</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	65,874	65,874
Total Deferred Inflows of Resources	<u>-</u>	<u>65,874</u>	<u>65,874</u>
Fund Balances:			
Restricted	1,322,551	2,995	1,325,546
Total Fund Balances	<u>1,322,551</u>	<u>2,995</u>	<u>1,325,546</u>
Total Liabilities and Fund Balances	<u>\$ 1,322,551</u>	<u>\$ 68,869</u>	<u>\$ 1,391,420</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 85,976	\$ -	\$ 85,976
Special Assessments	-	16,724	16,724
Miscellaneous	8,888	-	8,888
Total Revenues	<u>94,864</u>	<u>16,724</u>	<u>111,588</u>
Expenditures:			
Current:			
General Government	2,500	-	2,500
Debt service:			
Principal Retirement	2,044,752	16,708	2,061,460
Interest and Fiscal Charges	963,624	-	963,624
Bond Issuance Costs	257,698	-	257,698
Total Expenditures	<u>3,268,574</u>	<u>16,708</u>	<u>3,285,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,173,710)	16	(3,173,694)
Other Financing Sources (Uses):			
Premium on Issued Debt	402,923	-	402,923
Refunding Bonds Issued	7,245,000	-	7,245,000
Payment to Refunded Bond Escrow Agent	(7,069,831)	-	(7,069,831)
Transfers In	2,649,875	-	2,649,875
Total Other Financing Sources (Uses)	<u>3,227,967</u>	<u>-</u>	<u>3,227,967</u>
Net Change in Fund Balances	54,257	16	54,273
Fund Balance at Beginning of Year	1,268,294	2,979	1,271,273
Fund Balance at End of Year	<u>\$ 1,322,551</u>	<u>\$ 2,995</u>	<u>\$ 1,325,546</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 36,000,000	\$ 41,125,000	\$ 41,494,696	\$ 369,696
Property Taxes	8,744,568	8,744,568	8,986,142	241,574
Intergovernmental	6,387,271	6,387,271	6,442,576	55,305
Investment Earnings	2,735,500	2,735,500	1,759,804	(975,696)
Licenses and Permits	11,400	11,400	10,431	(969)
Fines and Forfeitures	141,200	141,200	115,901	(25,299)
Charges for Services	8,161,803	8,161,803	9,991,500	1,829,697
Miscellaneous	2,596,758	2,596,758	2,932,775	336,017
Total Revenues	64,778,500	69,903,500	71,733,825	1,830,325
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,839,713	1,781,933	894,857	887,076
Materials and Supplies	8,204	8,204	5,967	2,237
Contractual Services	823,498	880,998	773,163	107,835
Other Expenditures	1,500	1,500	1,500	-
Capital Outlay	242,222	185,072	179,550	5,522
Total 911 Emergency Dispatchers	2,915,137	2,857,707	1,855,037	1,002,670
Adult Probation:				
Personal Services	895,184	898,173	894,470	3,703
Materials and Supplies	21,364	22,364	17,833	4,531
Contractual Services	3,712	9,112	8,188	924
Other Expenditures	500	500	500	-
Total Adult Probation	920,760	930,149	920,991	9,158
Coroner:				
Personal Services	523,919	531,162	519,549	11,613
Contractual Services	211,100	203,857	202,915	942
Total Coroner:	735,019	735,019	722,464	12,555
Emergency Management:				
Personal Services	270,025	327,805	324,038	3,767
Materials and Supplies	4,440	4,440	2,803	1,637
Contractual Services	63,079	67,279	65,056	2,223
Other Expenditures	1,888	3,388	3,388	-
Capital Outlay	33,107	28,557	27,213	1,344
Total Emergency Management	372,539	431,469	422,498	8,971
Miscellaneous Transfer:				
Personal Services	224,420	234,420	234,420	-
Total Miscellaneous Transfer	224,420	234,420	234,420	-
Safety Officer:				
Personal Services	161,650	161,650	116,745	44,905
Materials and Supplies	3,620	3,620	1,092	2,528
Contractual Services	149,995	156,572	130,068	26,504
Other Expenditures	500	500	500	-
Capital Outlay	104,773	104,173	48,627	55,546
Total Safety Officer	420,538	426,515	297,032	129,483
Sheriff:				
Personal Services	21,146,965	21,093,485	19,384,644	1,708,841
Materials and Supplies	1,010,872	1,036,736	849,152	187,584
Contractual Services	1,678,029	1,713,029	1,493,113	219,916
Other Expenditures	46,600	46,600	44,466	2,134
Capital Outlay	863,082	1,407,303	1,205,427	201,876
Total Sheriff	24,745,548	25,297,153	22,976,802	2,320,351
Total Public Safety	30,333,961	30,912,432	27,429,244	3,483,188

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	448,059	448,059	332,568	115,491
Total Health and Welfare	448,059	448,059	332,568	115,491
Miscellaneous Transfer:				
Other Expenditures	73,350	73,350	73,350	-
Total Miscellaneous Transfer	73,350	73,350	73,350	-
Registration of Vital Statistics:				
Other Expenditures	4,400	4,400	4,090	310
Total Registration of Vital Statistics	4,400	4,400	4,090	310
Total Health	525,809	525,809	410,008	115,801
<u>Human Services:</u>				
Indigent Fees:				
Contractual Services	2,231,500	2,246,500	1,972,670	273,830
Other Expenditures	1,000	1,000	-	1,000
Total Indigent Fees	2,232,500	2,247,500	1,972,670	274,830
Miscellaneous Transfer:				
Other Expenditures	133,949	131,949	129,948	2,001
Total Miscellaneous Transfer	133,949	131,949	129,948	2,001
Veterans Service Commission:				
Personal Services	675,260	675,260	549,570	125,690
Materials and Supplies	35,792	35,792	20,103	15,689
Contractual Services	1,506,381	1,521,381	1,031,248	490,133
Other Expenditures	180,243	165,243	93,564	71,679
Capital Outlay	20,000	20,000	2,295	17,705
Total Veterans Service Commission	2,417,676	2,417,676	1,696,780	720,896
Total Human Services	4,784,125	4,797,125	3,799,398	997,727
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	547,530	547,530	535,550	11,980
Total Agriculture Transfer	547,530	547,530	535,550	11,980
Total Conservation and Recreation	547,530	547,530	535,550	11,980
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Contractual Services	10,000	10,000	10,000	-
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	185,000	185,000	185,000	-
Total Community and Economic Development	185,000	185,000	185,000	-
<u>Public Works:</u>				
Engineer Draftsmen:				
Personal Services	241,026	241,026	218,444	22,582
Total Engineer Draftsman	241,026	241,026	218,444	22,582
Total Public Works	241,026	241,026	218,444	22,582
<u>General Government:</u>				
Annexations:				
Other Expenditures	1,525	2,525	-	2,525
Total Annexations	1,525	2,525	-	2,525
Building Code:				
Personal Services	840,767	810,262	733,460	76,802
Materials and Supplies	44,498	42,017	38,030	3,987
Contractual Services	74,689	130,168	111,975	18,193
Other Expenditures	105,685	93,185	83,908	9,277
Capital Outlay	27,685	17,685	12,131	5,554
Total Building Code	1,093,324	1,093,317	979,504	113,813

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	750,990	762,369	540,797	221,572
Materials and Supplies	64,670	82,670	42,165	40,505
Contractual Services	14,101	14,101	9,032	5,069
Other Expenditures	5,928	7,928	7,273	655
Capital Outlay	10,000	10,000	10,000	-
Total Building Services	845,689	877,068	609,267	267,801
Bureau of Inspection:				
Contractual Services	139,524	139,524	138,114	1,410
Total Bureau of Inspection	139,524	139,524	138,114	1,410
Capital Improvements:				
Capital Outlay	5,469,295	5,469,295	2,999,218	2,470,077
Total Capital Improvements	5,469,295	5,469,295	2,999,218	2,470,077
Clerk of Courts:				
Personal Services	1,451,097	1,451,097	1,305,893	145,204
Materials and Supplies	95,000	95,000	87,399	7,601
Contractual Services	33,132	33,132	21,437	11,695
Other Expenditures	4,754	4,754	1,631	3,123
Capital Outlay	4,000	4,000	1,403	2,597
Total Clerk of Courts	1,587,983	1,587,983	1,417,763	170,220
Common Pleas Court:				
Personal Services	947,011	958,515	909,739	48,776
Materials and Supplies	9,692	9,692	5,252	4,440
Contractual Services	115,600	115,600	47,249	68,351
Other Expenditures	22,952	22,952	15,125	7,827
Capital Outlay	1,000	1,000	30	970
Total Common Pleas Court	1,096,255	1,107,759	977,395	130,364
County Treasurer:				
Personal Services	435,109	435,109	412,739	22,370
Materials and Supplies	10,000	10,000	8,025	1,975
Contractual Services	79,880	76,880	71,115	5,765
Other Expenditures	38,945	38,945	34,142	4,803
Capital Outlay	12,252	15,252	14,322	930
Total County Treasurer	576,186	576,186	540,343	35,843
County Auditor:				
Personal Services	966,826	961,820	869,344	92,476
Materials and Supplies	9,144	14,344	10,083	4,261
Contractual Services	64,609	61,609	53,874	7,735
Other Expenditures	4,307	9,613	7,228	2,385
Capital Outlay	16,732	14,232	14,214	18
Total County Auditor	1,061,618	1,061,618	954,743	106,875
County Board of Elections:				
Personal Services	711,003	716,300	690,723	25,577
Materials and Supplies	65,756	45,756	44,288	1,468
Contractual Services	346,778	372,778	348,270	24,508
Other Expenditures	2,600	2,600	2,090	510
Capital Outlay	27,820	27,820	25,494	2,326
Total County Board of Elections	1,153,957	1,165,254	1,110,865	54,389
County Commissioners:				
Personal Services	582,200	656,520	574,987	81,533
Contractual Services	3,776	3,766	566	3,200
Other Expenditures	200,263	200,263	64,113	136,150
Total County Commissioners	786,239	860,549	639,666	220,883

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	449,648	435,056	383,203	51,853
Materials and Supplies	3,000	3,000	489	2,511
Contractual Services	106,375	120,967	112,977	7,990
Other Expenditures	14,118	14,118	11,333	2,785
Capital Outlay	8,000	8,000	7,196	804
Total County Planning	581,141	581,141	515,198	65,943
County Prosecutor:				
Personal Services	2,771,332	2,771,333	2,493,255	278,078
Materials and Supplies	12,158	12,158	645	11,513
Contractual Services	95,660	95,660	23,321	72,339
Other Expenditures	79,672	79,672	11,804	67,868
Capital Outlay	-	117,000	116,812	188
Total County Prosecutor	2,958,822	3,075,823	2,645,837	429,986
County Recorder:				
Personal Services	417,459	417,459	370,411	47,048
Materials and Supplies	500	500	133	367
Contractual Services	1,050	1,050	-	1,050
Other Expenditures	2,800	2,800	2,754	46
Capital Outlay	-	-	22,008	(22,008)
Total County Recorder	421,809	421,809	395,306	26,503
Court of Appeals:				
Other Expenditures	35,000	35,000	25,936	9,064
Total Court of Appeals	35,000	35,000	25,936	9,064
Domestic Court:				
Personal Services	1,708,932	1,714,932	1,469,733	245,199
Materials and Supplies	7,216	8,366	7,380	986
Contractual Services	24,587	17,437	8,053	9,384
Other Expenditures	25,725	25,725	8,667	17,058
Total Domestic Court	1,766,460	1,766,460	1,493,833	272,627
Employee Recreation:				
Other Expenditures	1,967	1,967	-	1,967
Total Employee Recreation	1,967	1,967	-	1,967
Human Resources:				
Personal Services	342,104	342,485	300,617	41,868
Materials and Supplies	1,831	1,831	1,454	377
Contractual Services	43,067	40,567	19,907	20,660
Other Expenditures	4,596	7,096	5,889	1,207
Total Human Resources	391,598	391,979	327,867	64,112
Humane Officer:				
Other Expenditures	45,667	45,667	43,663	2,004
Total Humane Officer	45,667	45,667	43,663	2,004
Information Systems:				
Personal Services	951,461	951,461	800,117	151,344
Materials and Supplies	6,000	6,000	1,210	4,790
Contractual Services	658,405	658,405	623,451	34,954
Other Expenditures	200	200	200	-
Capital Outlay	539,986	643,550	533,164	110,386
Total Information Systems	2,156,052	2,259,616	1,958,142	301,474

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	540,000	555,000	531,368	23,632
Contractual Services	766,000	766,000	751,532	14,468
Total Insurance/Pension/Taxes	1,306,000	1,321,000	1,282,900	38,100
Juvenile Court:				
Personal Services	2,953,381	2,972,404	2,860,315	112,089
Materials and Supplies	26,424	26,424	17,701	8,723
Contractual Services	1,665,118	1,665,118	1,431,278	233,840
Other Expenditures	26,432	26,432	20,460	5,972
Capital Outlay	71,222	71,222	64,442	6,780
Total Juvenile Court	4,742,577	4,761,600	4,394,196	367,404
Maintenance & Operations:				
Personal Services	357,126	358,239	356,191	2,048
Materials and Supplies	351,493	378,493	358,753	19,740
Contractual Services	1,301,311	1,320,311	1,255,509	64,802
Other Expenditures	13,000	13,000	1,956	11,044
Capital Outlay	60,000	41,000	15,761	25,239
Total Maintenance & Operations	2,082,930	2,111,043	1,988,170	122,873
Miscellaneous Transfer:				
Personal Services	45,080	45,080	37,342	7,738
Contractual Services	100,000	100,000	100,000	-
Total Miscellaneous Transfer	145,080	145,080	137,342	7,738
Municipal Court:				
Personal Services	233,299	234,125	230,941	3,184
Contractual Services	70,000	69,174	51,434	17,740
Total Municipal Court	303,299	303,299	282,375	20,924
Probate Court:				
Personal Services	399,712	403,252	168,818	234,434
Materials and Supplies	4,000	4,000	3,397	603
Contractual Services	14,396	14,396	8,646	5,750
Other Expenditures	39,513	39,513	30,317	9,196
Total Probate Court	457,621	461,161	211,178	249,983
Records Center:				
Personal Services	367,667	367,669	305,928	61,741
Materials and Supplies	14,402	14,402	7,405	6,997
Contractual Services	49,602	49,102	28,492	20,610
Other Expenditures	350	850	268	582
Capital Outlay	25,000	25,000	-	25,000
Total Records Center	457,021	457,023	342,093	114,930
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	500	1,500	1,000	500
Total Road Vacation	500	1,500	1,000	500
Unanticipated Emergency:				
Other Expenditures	20,000	10,000	7,881	2,119
Total Unanticipated Emergency	20,000	10,000	7,881	2,119

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	50,586	(50,586)
Total Unclaimed Money	-	-	50,586	(50,586)
Total General Government	31,705,139	32,112,246	26,490,381	5,621,865
Principal Retirement:				
Principal Retirement	667,269	667,269	667,269	-
Interest and Fiscal Charges	12,874	12,874	12,874	-
Total Principal Retirement	680,143	680,143	680,143	-
Total Expenditures	69,002,733	70,001,311	59,748,168	10,253,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,224,233)	(97,811)	11,985,657	12,083,468
Other Financing Sources (Uses):				
Advances In	3,500	3,500	3,500	-
Transfers In	768,000	768,000	1,178,737	410,737
Transfers Out	(6,225,800)	(6,212,800)	(5,014,834)	1,197,966
Total Other Financing Sources (Uses)	(5,454,300)	(5,441,300)	(3,832,597)	1,608,703
Net Change in Fund Balances	(9,678,533)	(5,539,111)	8,153,060	13,692,171
Fund Balance, Beginning of Year	29,219,122	29,219,122	29,219,122	-
Prior Year Encumbrances Appropriated	2,572,997	2,572,997	2,572,997	-
Fund Balance, End of Year	<u>\$ 22,113,586</u>	<u>\$ 26,253,008</u>	<u>\$ 39,945,179</u>	<u>\$ 13,692,171</u>

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LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 11,732,277	\$ 11,732,277	\$ 12,249,486	\$ 517,209
Intergovernmental	3,098,121	3,891,906	4,176,393	284,487
Investment Earnings	-	-	37,430	37,430
Miscellaneous	2,745,739	1,911,739	1,781	(1,909,958)
Total Revenues	<u>17,576,137</u>	<u>17,535,922</u>	<u>16,465,090</u>	<u>(1,070,832)</u>
Expenditures:				
Human Services:				
Personal Services	6,450,088	6,441,373	5,685,122	756,251
Materials and Supplies	92,158	150,873	99,486	51,387
Contractual Services	10,076,852	9,779,489	6,542,657	3,236,832
Other Expenditures	1,019,450	535,450	397,521	137,929
Capital Outlay	1,279,023	953,552	98,613	854,939
Total Human Services	<u>18,917,571</u>	<u>17,860,737</u>	<u>12,823,399</u>	<u>5,037,338</u>
Debt Service:				
Payment to Refunding Bond Escrow Agent	300,963	2,903,326	2,850,732	52,594
Total Debt Service	<u>300,963</u>	<u>2,903,326</u>	<u>2,850,732</u>	<u>52,594</u>
Total Expenditures	<u>19,218,534</u>	<u>20,764,063</u>	<u>15,674,131</u>	<u>5,089,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,642,397)	(3,228,141)	790,959	4,019,100
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	511,785	511,785	511,785	-
Transfers Out	(303,208)	(303,209)	(40,963)	262,246
Total Other Financing Sources (Uses)	<u>208,577</u>	<u>208,576</u>	<u>470,822</u>	<u>262,246</u>
Net Change in Fund Balances	(1,433,820)	(3,019,565)	1,261,781	4,281,346
Fund Balance, Beginning of Year	18,667,113	18,667,113	18,667,113	-
Prior Year Encumbrances Appropriated	380,930	380,930	380,930	-
Fund Balance, End of Year	<u>\$ 17,614,223</u>	<u>\$ 16,028,478</u>	<u>\$ 20,309,824</u>	<u>\$ 4,281,346</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 8,056,184	\$ 8,056,184	\$ 8,273,380	\$ 217,196
Intergovernmental	8,199,630	8,199,630	8,588,596	388,966
Miscellaneous	115,750	115,750	304,541	188,791
Total Revenues	<u>16,371,564</u>	<u>16,371,564</u>	<u>17,166,517</u>	<u>794,953</u>
Expenditures:				
Human Services:				
Materials and Supplies	50	50	-	50
Contractual Services	18,190,676	17,661,836	16,840,135	821,701
Other Expenditures	675,707	675,707	549,074	126,633
Total Expenditures	<u>18,866,433</u>	<u>18,337,593</u>	<u>17,389,209</u>	<u>948,384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,494,869)	(1,966,029)	(222,692)	1,743,337
Other Financing Sources (Uses):				
Transfers In	2,561,514	2,561,514	1,390,576	(1,170,938)
Transfers Out	(177,941)	(682,941)	-	682,941
Total Other Financing Sources (Uses)	<u>2,383,573</u>	<u>1,878,573</u>	<u>1,390,576</u>	<u>(487,997)</u>
Net Change in Fund Balances	(111,296)	(87,456)	1,167,884	1,255,340
Fund Balance, Beginning of Year	1,126,902	1,126,902	1,126,902	-
Prior Year Encumbrances Appropriated	85,783	85,783	85,783	-
Fund Balance, End of Year	<u>\$ 1,101,389</u>	<u>\$ 1,125,229</u>	<u>\$ 2,380,569</u>	<u>\$ 1,255,340</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 620,000	\$ 616,550	\$ (3,450)
Fines and Forfeitures	74,500	46,740	(27,760)
Charges for Services	53,100	39,852	(13,248)
Miscellaneous	13,500	51,264	37,764
Total Revenues	<u>761,100</u>	<u>754,406</u>	<u>(6,694)</u>
Expenditures:			
Health:			
Personal Services	561,326	483,687	77,639
Materials and Supplies	48,340	28,309	20,031
Contractual Services	214,037	143,398	70,639
Other Expenditures	8,146	7,725	421
Capital Outlay	26,134	18,522	7,612
Total Expenditures	<u>857,983</u>	<u>681,641</u>	<u>176,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,883)	72,765	169,648
Other Financing Uses:			
Transfers Out	(10,000)	-	10,000
Total Other Financing Uses	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(106,883)	72,765	179,648
Fund Balance, Beginning of Year	155,922	155,922	-
Prior Year Encumbrances Appropriated	39,457	39,457	-
Fund Balance, End of Year	<u>\$ 88,496</u>	<u>\$ 268,144</u>	<u>\$ 179,648</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 2,238,000	\$ 2,264,632	\$ 26,632
Miscellaneous	-	425	425
Total Revenues	<u>2,238,000</u>	<u>2,265,057</u>	<u>27,057</u>
Expenditures:			
General Government:			
Personal Services	1,887,737	1,749,522	138,215
Materials and Supplies	5,304	3,280	2,024
Contractual Services	618,730	549,438	69,292
Other Expenditures	17,271	5,067	12,204
Capital Outlay	66,241	51,279	14,962
Total Expenditures	<u>2,595,283</u>	<u>2,358,586</u>	<u>236,697</u>
Net Change in Fund Balances	(357,283)	(93,529)	263,754
Fund Balance, Beginning of Year	1,238,736	1,238,736	-
Prior Year Encumbrances Appropriated	27,115	27,115	-
Fund Balance, End of Year	<u>\$ 908,568</u>	<u>\$ 1,172,322</u>	<u>\$ 263,754</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

MOTOR VEHICLE AND GASOLINE TAX FUND (1)

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 9,324,018	\$ 9,810,260	\$ 486,242
Fines and Forfeitures	150,000	155,789	5,789
Charges for Services	-	99,652	99,652
Miscellaneous	140,000	327,215	187,215
Total Revenues	<u>9,614,018</u>	<u>10,392,916</u>	<u>778,898</u>
Expenditures:			
Public Works:			
Personal Services	4,332,738	4,195,566	137,172
Materials and Supplies	1,467,500	1,372,602	94,898
Contractual Services	1,027,643	1,006,355	21,288
Other Expenditures	6,644	695,845	(689,201)
Capital Outlay	3,012,252	1,678,386	1,333,866
Debt service:			
Principal Retirement	333,178	333,178	-
Interest and Fiscal Charges	59,944	32,348	27,596
Total Expenditures	<u>10,239,899</u>	<u>9,314,280</u>	<u>925,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(625,881)	1,078,636	1,704,517
Other Financing Uses			
Transfers Out	(19,078)	(19,078)	-
Total Other Financing Uses	<u>(19,078)</u>	<u>(19,078)</u>	<u>-</u>
Net Change in Fund Balances	(644,959)	1,059,558	1,704,517
Fund Balance, Beginning of Year	3,494,061	3,494,061	-
Prior Year Encumbrances Appropriated	146,087	146,087	-
Fund Balance, End of Year	<u>\$ 2,995,189</u>	<u>\$ 4,699,706</u>	<u>\$ 1,704,517</u>

(1) GASB 84 was implemented in 2019. As a result, former Custodial Funds were not required to be budgeted in 2020.

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

HOTEL-MOTEL TAX FUND (1)

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 306,905	\$ 306,905
Total Revenues	<u>-</u>	<u>306,905</u>	<u>306,905</u>
Expenditures:			
Community and Economic Development:			
Other Expenditures	-	302,520	(302,520)
Total Expenditures	<u>-</u>	<u>302,520</u>	<u>(302,520)</u>
Net Change in Fund Balances	-	4,385	4,385
Fund Balance, Beginning of Year	46,710	46,710	-
Fund Balance, End of Year	<u>\$ 46,710</u>	<u>\$ 51,095</u>	<u>\$ 4,385</u>

(1) GASB 84 was implemented in 2019. As a result, former Custodial Funds were not required to be budgeted in 2020.

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 759,972	\$ 868,948	\$ 108,976
Charges for Services	65,000	74,810	9,810
Miscellaneous	100,592	1,346	(99,246)
Total Revenues	<u>925,564</u>	<u>945,104</u>	<u>19,540</u>
Expenditures:			
Public Safety:			
Personal Services	506,113	501,654	4,459
Materials and Supplies	78,233	51,057	27,176
Contractual Services	467,768	313,341	154,427
Other Expenditures	39,965	30,548	9,417
Capital Outlay	137,085	110,007	27,078
Total Expenditures	<u>1,229,164</u>	<u>1,006,607</u>	<u>222,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(303,600)	(61,503)	242,097
Other Financing Uses:			
Transfers Out	(4,130)	-	4,130
Total Other Financing Uses	<u>(4,130)</u>	<u>-</u>	<u>4,130</u>
Net Change in Fund Balances	(307,730)	(61,503)	246,227
Fund Balance, Beginning of Year	432,148	432,148	-
Prior Year Encumbrances Appropriated	88,822	88,822	-
Fund Balance, End of Year	<u>\$ 213,240</u>	<u>\$ 459,467</u>	<u>\$ 246,227</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 720,000	\$ 281,390	\$ (438,610)
Investment Earnings	6,000	10,221	4,221
Charges for Services	700,000	444,816	(255,184)
Miscellaneous	185,000	137,488	(47,512)
Total Revenues	<u>1,611,000</u>	<u>873,915</u>	<u>(737,085)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	172,157	133,823	38,334
Materials and Supplies	2,000	347	1,653
Contractual Services	1,795,070	954,457	840,613
Other Expenditures	11,860	6,638	5,222
Capital Outlay	8,275	4,388	3,887
Total Expenditures	<u>1,989,362</u>	<u>1,099,653</u>	<u>889,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(378,362)	(225,738)	152,624
Other Financing Sources:			
Transfers In	75,000	75,000	-
Total Other Financing Sources	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net Change in Fund Balances	(303,362)	(150,738)	152,624
Fund Balance, Beginning of Year	1,068,173	1,068,173	-
Prior Year Encumbrances Appropriated	310,160	310,160	-
Fund Balance, End of Year	<u>\$ 1,074,971</u>	<u>\$ 1,227,595</u>	<u>\$ 152,624</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 860,826	\$ 859,890	\$ (936)
Miscellaneous	490	3,710	3,220
Total Revenues	<u>861,316</u>	<u>863,600</u>	<u>2,284</u>
Expenditures:			
Public Works:			
Personal Services	210,727	200,865	9,862
Materials and Supplies	12,052	5,608	6,444
Contractual Services	635,993	619,571	16,422
Other Expenditures	51,132	48,228	2,904
Total Expenditures	<u>909,904</u>	<u>874,272</u>	<u>35,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,588)	(10,672)	37,916
Other Financing Uses:			
Transfers Out	(70,710)	-	70,710
Total Other Financing Uses	<u>(70,710)</u>	<u>-</u>	<u>70,710</u>
Net Change in Fund Balances	(119,298)	(10,672)	108,626
Fund Balance, Beginning of Year	137,819	137,819	-
Prior Year Encumbrances Appropriated	6,923	6,923	-
Fund Balance, End of Year	<u>\$ 25,444</u>	<u>\$ 134,070</u>	<u>\$ 108,626</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,479,486	\$ 1,987,390	\$ (492,096)
Charges for Services	546,283	565,649	19,366
Miscellaneous	-	50,186	50,186
Total Revenues	<u>3,025,769</u>	<u>2,603,225</u>	<u>(422,544)</u>
Expenditures:			
Human Services:			
Personal Services	2,747,163	2,476,863	270,300
Materials and Supplies	50,000	35,696	14,304
Contractual Services	618,692	421,141	197,551
Other Expenditures	25,000	8,722	16,278
Capital Outlay	25,000	7,513	17,487
Total Expenditures	<u>3,465,855</u>	<u>2,949,935</u>	<u>515,920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(440,086)	(346,710)	93,376
Other Financing Sources:			
Transfers In	450,000	350,000	(100,000)
Total Other Financing Sources	<u>450,000</u>	<u>350,000</u>	<u>(100,000)</u>
Net Change in Fund Balances	9,914	3,290	(6,624)
Fund Balance, Beginning of Year	531,802	531,802	-
Prior Year Encumbrances Appropriated	4,300	4,300	-
Fund Balance, End of Year	<u>\$ 546,016</u>	<u>\$ 539,392</u>	<u>\$ (6,624)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 21,000	\$ 20,835	\$ (165)
Total Revenues	<u>21,000</u>	<u>20,835</u>	<u>(165)</u>
Expenditures:			
General Government:			
Other Expenditures	29,786	28,786	1,000
Total Expenditures	<u>29,786</u>	<u>28,786</u>	<u>1,000</u>
Net Change in Fund Balances	(8,786)	(7,951)	835
Fund Balance, Beginning of Year	10,181	10,181	-
Prior Year Encumbrances Appropriated	2,486	2,486	-
Fund Balance, End of Year	<u>\$ 3,881</u>	<u>\$ 4,716</u>	<u>\$ 835</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 135,000	\$ 156,466	\$ 21,466
Total Revenues	<u>135,000</u>	<u>156,466</u>	<u>21,466</u>
Expenditures:			
General Government:			
Contractual Services	152,241	80,458	71,783
Total Expenditures	<u>152,241</u>	<u>80,458</u>	<u>71,783</u>
Net Change in Fund Balances	(17,241)	76,008	93,249
Fund Balance, Beginning of Year	606,898	606,898	-
Prior Year Encumbrances Appropriated	1,241	1,241	-
Fund Balance, End of Year	<u>\$ 590,898</u>	<u>\$ 684,147</u>	<u>\$ 93,249</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 27,000	\$ 29,079	\$ 2,079
Total Revenues	<u>27,000</u>	<u>29,079</u>	<u>2,079</u>
Expenditures:			
General Government:			
Contractual Services	47,579	32,421	15,158
Total Expenditures	<u>47,579</u>	<u>32,421</u>	<u>15,158</u>
Net Change in Fund Balances	(20,579)	(3,342)	17,237
Fund Balance, Beginning of Year	61,539	61,539	-
Prior Year Encumbrances Appropriated	1,079	1,079	-
Fund Balance, End of Year	<u>\$ 42,039</u>	<u>\$ 59,276</u>	<u>\$ 17,237</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,801,025	\$ 1,585,600	\$ (215,425)
Miscellaneous	-	19,428	19,428
Total Revenues	<u>1,801,025</u>	<u>1,605,028</u>	<u>(195,997)</u>
Expenditures:			
General Government:			
Personal Services	1,251,912	1,137,847	114,065
Materials and Supplies	27,464	12,819	14,645
Contractual Services	143,636	128,001	15,635
Other Expenditures	105,187	92,457	12,730
Capital Outlay	15,000	1,060	13,940
Total Expenditures	<u>1,543,199</u>	<u>1,372,184</u>	<u>171,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	257,826	232,844	(24,982)
Other Financing Uses:			
Transfers Out	(1,178,737)	(1,178,737)	-
Total Other Financing Uses	<u>(1,178,737)</u>	<u>(1,178,737)</u>	<u>-</u>
Net Change in Fund Balances	(920,911)	(945,893)	(24,982)
Fund Balance, Beginning of Year	2,852,623	2,852,623	-
Prior Year Encumbrances Appropriated	88,287	88,287	-
Fund Balance, End of Year	<u>\$ 2,019,999</u>	<u>\$ 1,995,017</u>	<u>\$ (24,982)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 85,000	\$ 149,740	\$ 64,740
Total Revenues	<u>85,000</u>	<u>149,740</u>	<u>64,740</u>
Expenditures:			
General Government:			
Contractual Services	435,907	126,168	309,739
Total Expenditures	<u>435,907</u>	<u>126,168</u>	<u>309,739</u>
Net Change in Fund Balances	(350,907)	23,572	374,479
Fund Balance, Beginning of Year	469,826	469,826	-
Prior Year Encumbrances Appropriated	85,907	85,907	-
Fund Balance, End of Year	<u>\$ 204,826</u>	<u>\$ 579,305</u>	<u>\$ 374,479</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 85,000	\$ 79,971	\$ (5,029)
Charges for Services	-	32,240	32,240
Miscellaneous	-	1,338	1,338
Total Revenues	<u>85,000</u>	<u>113,549</u>	<u>28,549</u>
Expenditures:			
Public Safety:			
Personal Services	70,965	69,204	1,761
Contractual Services	80,220	73,761	6,459
Total Expenditures	<u>151,185</u>	<u>142,965</u>	<u>8,220</u>
Net Change in Fund Balances	(66,185)	(29,416)	36,769
Fund Balance, Beginning of Year	95,773	95,773	-
Prior Year Encumbrances Appropriated	5,220	5,220	-
Fund Balance, End of Year	<u>\$ 34,808</u>	<u>\$ 71,577</u>	<u>\$ 36,769</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,359,327	\$ 1,207,216	\$ (152,111)
Charges for Services	403,150	342,740	(60,410)
Miscellaneous	42,182	46,448	4,266
Total Revenues	<u>1,804,659</u>	<u>1,596,404</u>	<u>(208,255)</u>
Expenditures:			
Public Safety:			
Personal Services	544,120	466,191	77,929
Materials and Supplies	50,673	31,299	19,374
Contractual Services	141,336	66,167	75,169
Other Expenditures	159,450	37,818	121,632
Capital Outlay	231,519	211,520	19,999
Debt service:			
Principal Retirement	27,613	27,613	-
Interest and Fiscal Charges	1,795	1,795	-
Total Expenditures	<u>1,156,506</u>	<u>842,403</u>	<u>314,103</u>
Net Change in Fund Balances	648,153	754,001	105,848
Fund Balance, Beginning of Year	663,152	663,152	-
Prior Year Encumbrances Appropriated	31,982	31,982	-
Fund Balance, End of Year	<u>\$ 1,343,287</u>	<u>\$ 1,449,135</u>	<u>\$ 105,848</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	<u>\$ 646</u>	<u>\$ 646</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 600	\$ 318	\$ (282)
Total Revenues	<u>600</u>	<u>318</u>	<u>(282)</u>
Expenditures:			
Public Safety:			
Contractual Services	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(9,400)	318	9,718
Fund Balance, Beginning of Year	15,167	15,167	-
Fund Balance, End of Year	<u>\$ 5,767</u>	<u>\$ 15,485</u>	<u>\$ 9,718</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 640	\$ 640
Total Revenues	<u>-</u>	<u>640</u>	<u>640</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	640	640
Fund Balance, Beginning of Year	4,921	4,921	-
Fund Balance, End of Year	<u>\$ 4,921</u>	<u>\$ 5,561</u>	<u>\$ 640</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 30,641	\$ 31,725	\$ 1,084
Total Revenues	<u>30,641</u>	<u>31,725</u>	<u>1,084</u>
Expenditures:			
Public Safety:			
Other Expenditures	32,873	6,909	25,964
Total Expenditures	<u>32,873</u>	<u>6,909</u>	<u>25,964</u>
Net Change in Fund Balances	(2,232)	24,816	27,048
Fund Balance, Beginning of Year	48,916	48,916	-
Prior Year Encumbrances Appropriated	2,812	2,812	-
Fund Balance, End of Year	<u>\$ 49,496</u>	<u>\$ 76,544</u>	<u>\$ 27,048</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	<u>\$ 42,155</u>	<u>\$ 42,155</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ 60,329	\$ 60,329	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 870	\$ (30)
Total Revenues	900	870	(30)
Expenditures:			
General Government:			
Contractual Services	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balances	(4,100)	870	4,970
Fund Balance, Beginning of Year	8,687	8,687	-
Fund Balance, End of Year	\$ 4,587	\$ 9,557	\$ 4,970

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ 16,805	\$ 16,805	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 45,000	\$ 22,914	\$ (22,086)
Charges for Services	-	9,369	9,369
Total Revenues	<u>45,000</u>	<u>32,283</u>	<u>(12,717)</u>
Expenditures:			
Human Services:			
Contractual Services	45,000	32,179	12,821
Total Expenditures	<u>45,000</u>	<u>32,179</u>	<u>12,821</u>
Net Change in Fund Balances	-	104	104
Fund Balance, Beginning of Year	19,684	19,684	-
Fund Balance, End of Year	<u>\$ 19,684</u>	<u>\$ 19,788</u>	<u>\$ 104</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 73,802	\$ (10,198)
Total Revenues	<u>84,000</u>	<u>73,802</u>	<u>(10,198)</u>
Expenditures:			
General Government:			
Other Expenditures	212,511	30,214	182,297
Total Expenditures	<u>212,511</u>	<u>30,214</u>	<u>182,297</u>
Net Change in Fund Balances	(128,511)	43,588	172,099
Fund Balance, Beginning of Year	453,804	453,804	-
Prior Year Encumbrances Appropriated	12,511	12,511	-
Fund Balance, End of Year	<u>\$ 337,804</u>	<u>\$ 509,903</u>	<u>\$ 172,099</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 905	\$ 905
Total Revenues	<u>-</u>	<u>905</u>	<u>905</u>
Expenditures:			
General Government:			
Contractual Services	19,125	2,154	16,971
Total Expenditures	<u>19,125</u>	<u>2,154</u>	<u>16,971</u>
Net Change in Fund Balances	(19,125)	(1,249)	17,876
Fund Balance, Beginning of Year	19,736	19,736	-
Fund Balance, End of Year	<u>\$ 611</u>	<u>\$ 18,487</u>	<u>\$ 17,876</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 150,000	\$ 195,538	\$ 45,538
Total Revenues	<u>150,000</u>	<u>195,538</u>	<u>45,538</u>
Expenditures:			
General Government:			
Materials and Supplies	174,511	142,949	31,562
Total Expenditures	<u>174,511</u>	<u>142,949</u>	<u>31,562</u>
Net Change in Fund Balances	(24,511)	52,589	77,100
Fund Balance, Beginning of Year	228,032	228,032	-
Prior Year Encumbrances Appropriated	24,511	24,511	-
Fund Balance, End of Year	<u>\$ 228,032</u>	<u>\$ 305,132</u>	<u>\$ 77,100</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 425,000	\$ 347,572	\$ (77,428)
Miscellaneous	231	14,646	14,415
Total Revenues	<u>425,231</u>	<u>362,218</u>	<u>(63,013)</u>
Expenditures:			
General Government:			
Personal Services	499,722	412,120	87,602
Materials and Supplies	10,922	692	10,230
Contractual Services	77,602	37,926	39,676
Other Expenditures	3,566	1,333	2,233
Capital Outlay	15,000	8,399	6,601
Total Expenditures	<u>606,812</u>	<u>460,470</u>	<u>146,342</u>
Net Change in Fund Balances	(181,581)	(98,252)	83,329
Fund Balance, Beginning of Year	649,224	649,224	-
Prior Year Encumbrances Appropriated	3,483	3,483	-
Fund Balance, End of Year	<u>\$ 471,126</u>	<u>\$ 554,455</u>	<u>\$ 83,329</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 493	\$ 493
Fines and Forfeitures	97,000	42,462	(54,538)
Miscellaneous	-	886	886
Total Revenues	<u>97,000</u>	<u>43,841</u>	<u>(53,159)</u>
Expenditures:			
Public Safety:			
Contractual Services	72,221	68,037	4,184
Total Expenditures	<u>72,221</u>	<u>68,037</u>	<u>4,184</u>
Net Change in Fund Balances	24,779	(24,196)	(48,975)
Fund Balance, Beginning of Year	273,016	273,016	-
Fund Balance, End of Year	<u>\$ 297,795</u>	<u>\$ 248,820</u>	<u>\$ (48,975)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	37,657	37,657	-
Fund Balance, End of Year	\$ 37,657	\$ 37,657	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 333,248	\$ 334,866	\$ 1,618
Total Revenues	<u>333,248</u>	<u>334,866</u>	<u>1,618</u>
Expenditures:			
Public Safety:			
Capital Outlay	298,111	273,481	24,630
Debt service:			
Principal Retirement	114,896	114,896	-
Total Expenditures	<u>413,007</u>	<u>388,377</u>	<u>24,630</u>
Net Change in Fund Balances	(79,759)	(53,511)	26,248
Fund Balance, Beginning of Year	489,734	489,734	-
Prior Year Encumbrances Appropriated	44,759	44,759	-
Fund Balance, End of Year	<u>\$ 454,734</u>	<u>\$ 480,982</u>	<u>\$ 26,248</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 314,037	\$ 276,325	\$ (37,712)
Miscellaneous	-	2,099	2,099
Total Revenues	<u>314,037</u>	<u>278,424</u>	<u>(35,613)</u>
Expenditures:			
Public Safety:			
Personal Services	317,346	310,590	6,756
Contractual Services	106,335	63,613	42,722
Other Expenditures	30,857	7,272	23,585
Total Expenditures	<u>454,538</u>	<u>381,475</u>	<u>73,063</u>
Net Change in Fund Balances	(140,501)	(103,051)	37,450
Fund Balance, Beginning of Year	622,679	622,679	-
Prior Year Encumbrances Appropriated	47,943	47,943	-
Fund Balance, End of Year	<u>\$ 530,121</u>	<u>\$ 567,571</u>	<u>\$ 37,450</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

JUVENILE PROBATE SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 65,000	\$ 41,560	\$ (23,440)
Total Revenues	<u>65,000</u>	<u>41,560</u>	<u>(23,440)</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	65,000	41,560	(23,440)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ 65,000</u>	<u>\$ 41,560</u>	<u>\$ (23,440)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

SUPREME COURT OF OHIO GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 69,444	\$ 69,444	\$ -
Total Revenues	<u>69,444</u>	<u>69,444</u>	<u>-</u>
Expenditures:			
General Government:			
Contractual Services	36,644	36,644	-
Capital Outlay	32,800	32,800	-
Total Expenditures	<u>69,444</u>	<u>69,444</u>	<u>-</u>
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,289,083	\$ 1,289,083	\$ -
Charges for Services	3,049,290	2,116,841	(932,449)
Miscellaneous	-	33,174	33,174
Total Revenues	4,338,373	3,439,098	(899,275)
Expenditures:			
General Government:			
Personal Services	2,290,038	2,190,134	99,904
Materials and Supplies	6,000	5,220	780
Contractual Services	1,165,568	822,591	342,977
Other Expenditures	3,000	1,064	1,936
Capital Outlay	262,151	63,000	199,151
Total Expenditures	3,726,757	3,082,009	644,748
 Net Change in Fund Balances	 611,616	 357,089	 (254,527)
 Fund Balance, Beginning of Year	 416,725	 416,725	 -
Prior Year Encumbrances Appropriated	402,968	402,968	-
Fund Balance, End of Year	\$ 1,431,309	\$ 1,176,782	\$ (254,527)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 172,137	\$ 188,516	\$ 16,379
Total Revenues	<u>172,137</u>	<u>188,516</u>	<u>16,379</u>
Expenditures:			
Public Works:			
Contractual Services	878,848	64,840	814,008
Total Expenditures	<u>878,848</u>	<u>64,840</u>	<u>814,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(706,711)	123,676	830,387
Other Financing Uses:			
Advances Out	(3,500)	(3,500)	-
Total Other Financing Uses	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
Net Change in Fund Balances	(710,211)	120,176	830,387
Fund Balance, Beginning of Year	881,703	881,703	-
Prior Year Encumbrances Appropriated	645	645	-
Fund Balance, End of Year	<u>\$ 172,137</u>	<u>\$ 1,002,524</u>	<u>\$ 830,387</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 90,834	\$ 90,834	\$ -
Total Revenues	<u>90,834</u>	<u>90,834</u>	<u>-</u>
Expenditures:			
Public Safety:			
Capital Outlay	134,928	125,161	9,767
Total Expenditures	<u>134,928</u>	<u>125,161</u>	<u>9,767</u>
Net Change in Fund Balances	(44,094)	(34,327)	9,767
Fund Balance, Beginning of Year	157,143	157,143	-
Prior Year Encumbrances Appropriated	44,094	44,094	-
Fund Balance, End of Year	<u>\$ 157,143</u>	<u>\$ 166,910</u>	<u>\$ 9,767</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

2020 ELECTION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 76,890	\$ 76,890	\$ -
Total Revenues	<u>76,890</u>	<u>76,890</u>	<u>-</u>
Expenditures:			
General Government:			
Capital Outlay	76,890	76,890	-
Total Expenditures	<u>76,890</u>	<u>76,890</u>	<u>-</u>
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

CYBER SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 200,820	\$ 192,387	\$ (8,433)
Total Revenues	<u>200,820</u>	<u>192,387</u>	<u>(8,433)</u>
Expenditures:			
General Government:			
Materials and Supplies	33,168	33,168	-
Contractual Services	122,077	122,077	-
Other Expenditures	20,436	20,436	-
Capital Outlay	38,369	38,369	-
Total Expenditures	<u>214,050</u>	<u>214,050</u>	<u>-</u>
Net Change in Fund Balances	(13,230)	(21,663)	(8,433)
Fund Balance, Beginning of Year	21,663	21,663	-
Fund Balance, End of Year	<u>\$ 8,433</u>	<u>\$ -</u>	<u>\$ (8,433)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 71,404	\$ 71,404
Miscellaneous	-	156	156
Total Revenues	<u>-</u>	<u>71,560</u>	<u>71,560</u>
Expenditures:			
General Government:			
Personal Services	6,103	6,097	6
Materials and Supplies	250	-	250
Other Expenditures	74,503	72,267	2,236
Capital Outlay	4,000	-	4,000
Total Expenditures	<u>84,856</u>	<u>78,364</u>	<u>6,492</u>
Net Change in Fund Balances	(84,856)	(6,804)	78,052
Fund Balance, Beginning of Year	95,475	95,475	-
Prior Year Encumbrances Appropriated	8,853	8,853	-
Fund Balance, End of Year	<u>\$ 19,472</u>	<u>\$ 97,524</u>	<u>\$ 78,052</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 19,130	\$ 19,130
Total Revenues	<u>-</u>	<u>19,130</u>	<u>19,130</u>
Expenditures:			
General Government:			
Contractual Services	<u>25,000</u>	<u>11,783</u>	<u>13,217</u>
Total Expenditures	<u>25,000</u>	<u>11,783</u>	<u>13,217</u>
Net Change in Fund Balances	(25,000)	7,347	32,347
Fund Balance, Beginning of Year	<u>181,509</u>	<u>181,509</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 156,509</u>	<u>\$ 188,856</u>	<u>\$ 32,347</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

LOCAL CORONAVIRUS RELIEF FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 12,000,000	\$ 10,242,948	\$ (1,757,052)
Investment Earnings	-	84,687	84,687
Total Revenues	<u>12,000,000</u>	<u>10,327,635</u>	<u>(1,672,365)</u>
Expenditures:			
General Government:			
Personal Services	1,198,068	1,198,068	-
Materials and Supplies	140,729	140,729	-
Contractual Services	357,264	357,264	-
Other Expenditures	131,873	131,873	-
Capital Outlay	103,564	103,564	-
Total General Government	<u>1,931,498</u>	<u>1,931,498</u>	<u>-</u>
Public Safety:			
Personal Services	1,619,371	1,619,371	-
Materials and Supplies	93,212	93,212	-
Contractual Services	18,583	18,583	-
Other Expenditures	8,060	8,060	-
Total Public Safety	<u>1,739,226</u>	<u>1,739,226</u>	<u>-</u>
Human Services:			
Personal Services	291,599	291,599	-
Materials and Supplies	18,423	18,423	-
Contractual Services	249,261	249,261	-
Other Expenditures	251,424	251,424	-
Total Human Services	<u>810,707</u>	<u>810,707</u>	<u>-</u>
Community and Economic Development:			
Personal Services	799	799	-
Materials and Supplies	2,164	2,164	-
Contractual Services	5,001,257	5,001,257	-
Other Expenditures	3,487	3,487	-
Total Community and Economic Development	<u>5,007,707</u>	<u>5,007,707</u>	<u>-</u>
Public Works:			
Personal Services	26,010	26,010	-
Materials and Supplies	3,853	3,853	-
Total Public Works	<u>29,863</u>	<u>29,863</u>	<u>-</u>
Health:			
Personal Services	33,714	33,714	-
Materials and Supplies	414	414	-
Contractual Services	759,711	759,711	-
Total Health	<u>793,839</u>	<u>793,839</u>	<u>-</u>
Conservation and Recreation:			
Personal Services	7,041	7,041	-
Materials and Supplies	7,754	7,754	-
Total Conservation and Recreation	<u>14,795</u>	<u>14,795</u>	<u>-</u>
Total Expenditures	<u>10,327,635</u>	<u>10,327,635</u>	<u>-</u>
Net Change in Fund Balances	1,672,365	-	(1,672,365)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ 1,672,365</u>	<u>\$ -</u>	<u>\$ (1,672,365)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	35	35	-
Fund Balance, End of Year	\$ 35	\$ 35	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

PUBLIC ASSISTANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 11,519,631	\$ 11,139,301	\$ (380,330)
Miscellaneous	50,000	100,599	50,599
Total Revenues	<u>11,569,631</u>	<u>11,239,900</u>	<u>(329,731)</u>
Expenditures:			
Human Services:			
Personal Services	9,333,930	8,287,000	1,046,930
Materials and Supplies	119,605	103,954	15,651
Contractual Services	691,147	576,530	114,617
Other Expenditures	3,480,168	2,890,110	590,058
Capital Outlay	229,250	213,711	15,539
Total Expenditures	<u>13,854,100</u>	<u>12,071,305</u>	<u>1,782,795</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,284,469)	(831,405)	1,453,064
Other Financing Sources:			
Transfers In	609,424	609,424	-
Total Other Financing Sources	<u>609,424</u>	<u>609,424</u>	<u>-</u>
Net Change in Fund Balances	(1,675,045)	(221,981)	1,453,064
Fund Balance, Beginning of Year	1,965,145	1,965,145	-
Prior Year Encumbrances Appropriated	488,776	488,776	-
Fund Balance, End of Year	<u>\$ 778,876</u>	<u>\$ 2,231,940</u>	<u>\$ 1,453,064</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

SENIOR CITIZEN LEVY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Property Taxes	\$ 4,294,209	\$ 4,377,710	\$ 83,501
Intergovernmental	539,861	539,861	-
Total Revenues	<u>4,834,070</u>	<u>4,917,571</u>	<u>83,501</u>
Expenditures:			
Human Services:			
Contractual Services	5,056,180	5,022,782	33,398
Total Expenditures	<u>5,056,180</u>	<u>5,022,782</u>	<u>33,398</u>
Net Change in Fund Balances	(222,110)	(105,211)	116,899
Fund Balance, Beginning of Year	618,259	618,259	-
Fund Balance, End of Year	<u>\$ 396,149</u>	<u>\$ 513,048</u>	<u>\$ 116,899</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

TAX CERTIFICATE ADMINISTRATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 60,000	\$ 15,040	\$ (44,960)
Total Revenues	<u>60,000</u>	<u>15,040</u>	<u>(44,960)</u>
Expenditures:			
General Government:			
Other Expenditures	62,773	58,916	3,857
Total Expenditures	<u>62,773</u>	<u>58,916</u>	<u>3,857</u>
Net Change in Fund Balances	(2,773)	(43,876)	(41,103)
Fund Balance, Beginning of Year	67,797	67,797	-
Prior Year Encumbrances Appropriated	2,773	2,773	-
Fund Balance, End of Year	<u>\$ 67,797</u>	<u>\$ 26,694</u>	<u>\$ (41,103)</u>

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LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL NONMAJOR FUNDS - CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2020

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 19,714	\$ 19,714
Special Assessments	30,000	21,613	(8,387)
Total Revenues	30,000	41,327	11,327
Expenditures:			
Public Works:			
Capital Outlay	1,660,138	1,461,098	199,040
Debt service:			
Principal Retirement	4,300,000	4,300,000	-
Interest and Fiscal Charges	129,000	129,000	-
Total Expenditures	6,089,138	5,890,098	199,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,059,138)	(5,848,771)	210,367
Other Financing Sources:			
Issuance of Debt	4,500,000	4,500,000	-
Total Other Financing Sources	4,500,000	4,500,000	-
Net Change in Fund Balances	(1,559,138)	(1,348,771)	210,367
Fund Balance, Beginning of Year	1,321,788	1,321,788	-
Prior Year Encumbrances Appropriated	502,525	502,525	-
Fund Balance, End of Year	\$ 265,175	\$ 475,542	\$ 210,367

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 31,719	\$ 31,719	\$ -
Miscellaneous	-	8,888	8,888
Total Revenues	<u>31,719</u>	<u>40,607</u>	<u>8,888</u>
Expenditures:			
General Government:			
Other Expenditures	2,500	2,500	2,500
Debt service:			
Principal Retirement	2,044,752	2,044,752	-
Interest and Fiscal Charges	2,239,793	963,624	1,276,169
Bond Issuance Costs	257,698	257,698	-
Total Expenditures	<u>4,542,243</u>	<u>3,268,574</u>	<u>1,278,669</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,510,524)	(3,227,967)	1,282,557
Other Financing Sources (Uses):			
Issuance of Debt	7,245,000	7,245,000	-
Premium on Issuance	402,923	402,923	-
Payment to Refunded Bond Escrow Agent	(7,069,831)	(7,069,831)	-
Transfers In	7,539,939	2,649,875	(4,890,064)
Total Other Financing Sources (Uses)	<u>8,118,031</u>	<u>3,227,967</u>	<u>(4,890,064)</u>
Net Change in Fund Balances	3,607,507	-	(3,607,507)
Fund Balance, Beginning of Year	1,268,294	1,268,294	-
Fund Balance, End of Year	<u>\$ 4,875,801</u>	<u>\$ 1,268,294</u>	<u>\$ (3,607,507)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 20,000	\$ 16,724	\$ (3,276)
Total Revenues	<u>20,000</u>	<u>16,724</u>	<u>(3,276)</u>
Expenditures:			
Debt service:			
Principal Retirement	16,708	16,708	-
Total Expenditures	<u>16,708</u>	<u>16,708</u>	<u>-</u>
Net Change in Fund Balances	3,292	16	(3,276)
Fund Balance, Beginning of Year	2,979	2,979	-
Fund Balance, End of Year	<u>\$ 6,271</u>	<u>\$ 2,995</u>	<u>\$ (3,276)</u>

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds:

Undivided Monies Fund

To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

Fiscal Agent Fund

To account for monies received and distributed by the County as fiscal agent for the benefit of legally separate entities including the Soil and Water Conservation Fund, Licking County Park District, Licking County Family and Children First Fund, Licking County Board of Health, Mental Health and Recovery Board, Solid Waste District, and Metropolitan Planning Organization.

Miscellaneous Court/Safety Fund

To account for various fines and fees collected and distributed through the courts for the benefit of others.

Other Custodial Funds

To account for monies held by the County to be distributed for the benefit of others, including inmates.

LICKING COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
AS OF DECEMBER 31, 2020

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Assets					
Pooled Cash and Investments	\$ 9,501,864	\$ 29,577,491	\$ 300	\$ 346,889	\$ 39,426,544
Cash and Cash Equivalents in Segregated Accounts	751,409	-	2,593,874	212,969	3,558,252
Receivables:					
Taxes	273,466,051	-	-	-	273,466,051
Accounts	-	5,724	-	3,145	8,869
Intergovernmental	5,520,914	399,919	-	-	5,920,833
Interest	190	-	-	-	190
Special Assessments	6,198,201	-	-	-	6,198,201
Total Assets	<u>\$ 295,438,629</u>	<u>\$ 29,983,134</u>	<u>\$ 2,594,174</u>	<u>\$ 563,003</u>	<u>\$ 328,578,940</u>
Liabilities					
Accounts Payable	144	1,264,791	-	346,889	1,611,824
Accrued Wages and Benefits Payable	-	228,330	-	-	228,330
Intergovernmental Payable	10,253,308	78,605	-	-	10,331,913
Compensated Absences Payable	-	652	-	-	652
Total Liabilities	<u>10,253,452</u>	<u>1,572,378</u>	<u>-</u>	<u>346,889</u>	<u>12,172,719</u>
Deferred Inflows of Resources					
Property and Other Local Taxes	263,998,334	-	-	-	263,998,334
Total Deferred Inflows of Resources	<u>263,998,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,998,334</u>
Net Position					
Restricted for:					
Individuals, Organizations, and Other Governments	21,186,843	28,410,756	2,594,174	216,114	52,407,887
Total Net Position	<u>\$ 21,186,843</u>	<u>\$ 28,410,756</u>	<u>\$ 2,594,174</u>	<u>\$ 216,114</u>	<u>\$ 52,407,887</u>

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Additions					
Intergovernmental	\$ 18,878,462	\$ -	\$ 202,538	\$ -	\$ 19,081,000
Amounts Received as Fiscal Agent	-	24,782,861	-	-	24,782,861
Licenses, Permits, and Fees for Other Governments	52,257,982	-	220	1,200,898	53,459,100
Fines and Forfeitures for Other Organizations	-	-	3,417,521	-	3,417,521
Property Tax and Special Assessment Collections for Other Governments	218,725,042	-	-	-	218,725,042
Sheriff Sales Collections for Others	-	-	22,809	3,467,811	3,490,620
Miscellaneous	-	-	372,122	677,573	1,049,695
Total Additions	289,861,486	24,782,861	4,015,210	5,346,282	324,005,839
Deletions					
Distributions to the State of Ohio	52,257,980	-	376,240	1,197,753	53,831,973
Distributions of State Funds to Other Governments	8,337,833	-	221,274	-	8,559,107
Fines and Forfeitures Distributions to Other Governments	-	-	2,753,150	-	2,753,150
Property Tax and Special Assessment Distributions to Other Governments	219,993,781	-	-	-	219,993,781
Distributions to Individuals	-	-	-	670,227	670,227
Distributions as Fiscal Agent	-	24,632,443	-	-	24,632,443
Sherif Sales Distributions to Others	-	-	20,908	3,439,715	3,460,623
Distributions of Federal Funds to Other Governments	9,809,456	-	-	-	9,809,456
Total Deletions	290,399,050	24,632,443	3,371,572	5,307,695	323,710,760
Net Increase (Decrease) in Fund Balance	(537,564)	150,418	643,638	38,587	295,079
Fund Balance Beginning of Year	21,724,407	28,260,338	1,950,536	177,527	52,112,808
Fund Balance End of Year	<u>\$ 21,186,843</u>	<u>\$ 28,410,756</u>	<u>\$ 2,594,174</u>	<u>\$ 216,114</u>	<u>\$ 52,407,887</u>

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STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

This part of the County’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.

<u>Contents</u>	<u>Page</u>
Financial Trends	220 – 229
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	230 – 239
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	240 – 249
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.	
Economic and Demographic Information	250 – 253
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	254 – 263
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.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LICKING COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2011	2012	2013	2014
Governmental Activities:				
Net Investment in Capital Assets	\$ 54,751,851	\$ 55,181,878	\$ 54,566,385	\$ 56,967,417
Restricted	28,749,691	30,208,635	27,878,413	28,208,353
Unrestricted (Deficit)	21,932,842	26,100,698	29,320,641	(1,816,370)
<i>Total Governmental Activities Net Position</i>	<u>\$ 105,434,384</u>	<u>\$ 111,491,211</u>	<u>\$ 111,765,439</u>	<u>\$ 83,359,400</u>
Business-type Activities:				
Net Investment in Capital Assets	\$ 8,061,612	\$ 8,210,475	\$ 8,448,915	\$ 9,266,454
Unrestricted	4,256,578	4,970,210	4,868,284	4,025,553
<i>Total Business-type Activities Net Position</i>	<u>\$ 12,318,190</u>	<u>\$ 13,180,685</u>	<u>\$ 13,317,199</u>	<u>\$ 13,292,007</u>
Primary Government:				
Net Investment in Capital Assets	\$ 62,813,463	\$ 63,392,353	\$ 63,015,300	\$ 66,233,871
Restricted	28,749,691	30,208,635	27,878,413	28,208,353
Unrestricted (Deficit)	26,189,420	31,070,908	34,188,925	2,209,183
<i>Total Primary Government Net Position</i>	<u>\$ 117,752,574</u>	<u>\$ 124,671,896</u>	<u>\$ 125,082,638</u>	<u>\$ 96,651,407</u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

Note: GASB 75 was implemented in 2018. Effects of this implementation can not fully be shown for prior years.

Note: GASB 84 was implemented in 2019. 2018 was restated to reflect this implementation.

2015	2016	2017	2018	2019	2020
\$ 59,194,881	\$ 61,324,944	\$ 67,785,727	\$ 70,349,596	\$ 76,909,842	\$ 82,727,180
28,535,892	31,663,025	33,179,431	38,919,505	44,772,776	50,533,065
1,207,467	3,348,005	(42,533,505)	(42,486,870)	(51,118,033)	(49,317,250)
<u>\$ 88,938,240</u>	<u>\$ 96,335,974</u>	<u>\$ 58,431,653</u>	<u>\$ 66,782,231</u>	<u>\$ 70,564,585</u>	<u>\$ 83,942,995</u>
\$ 10,117,722	\$ 10,247,554	\$ 10,380,633	\$ 10,545,006	\$ 11,136,303	\$ 11,816,451
4,280,728	4,874,218	4,975,359	5,346,543	5,494,313	5,590,247
<u>\$ 14,398,450</u>	<u>\$ 15,121,772</u>	<u>\$ 15,355,992</u>	<u>\$ 15,891,549</u>	<u>\$ 16,630,616</u>	<u>\$ 17,406,698</u>
\$ 69,312,603	\$ 71,572,498	\$ 78,166,360	\$ 80,894,602	\$ 88,046,145	\$ 94,543,631
28,535,892	31,663,025	33,179,431	38,919,505	44,772,776	50,533,065
5,488,195	8,222,223	(37,558,146)	(37,140,327)	(45,623,720)	(43,727,003)
<u>\$ 103,336,690</u>	<u>\$ 111,457,746</u>	<u>\$ 73,787,645</u>	<u>\$ 82,673,780</u>	<u>\$ 87,195,201</u>	<u>\$ 101,349,693</u>

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2011	2012	2013	2014
Expenses				
Governmental Activities:				
Public Safety	\$ 22,312,572	\$ 20,798,926	\$ 23,472,844	\$ 24,893,853
Health	4,606,607	4,440,024	4,629,012	4,688,117
Human Services	40,250,490	39,542,915	41,129,119	44,582,192
Conservation and Recreation	552,157	552,514	402,256	352,357
Community and Economic Development	1,283,293	982,289	929,959	978,362
Public Works	8,625,735	10,119,994	8,533,404	8,054,505
General Government	28,517,262	24,548,222	27,309,203	28,987,493
Interest and Fiscal Charges	607,512	600,463	507,739	494,676
<i>Total Governmental Activities Expenses</i>	<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>	<u>113,031,555</u>
Business-type Activities:				
Water	155,553	184,383	234,357	241,314
Wastewater	1,975,581	2,002,900	2,452,202	2,408,409
<i>Total Business-type Activities Expenses</i>	<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>	<u>2,649,723</u>
<i>Total Primary Government Expenses</i>	<u>\$ 108,886,762</u>	<u>\$ 103,772,630</u>	<u>\$ 109,600,095</u>	<u>\$ 115,681,278</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$ 2,412,309	\$ 678,856	\$ 539,144	\$ 1,582,578
Health	545,699	589,037	541,505	592,066
Human Services	1,112,033	1,859,432	1,968,366	1,889,342
Community and Economic Development	185,449	110,372	63,168	120,127
Public Works	433,864	421,133	480,167	465,925
General Government	9,126,081	12,271,616	12,481,482	14,011,749
Interest and Fiscal Charges	-	-	-	10,386
Operating Grants and Contributions	32,994,121	33,085,329	32,087,500	35,078,054
Capital Grants and Contributions	-	1,148,869	711,989	1,678,374
<i>Total Governmental Activities Program Revenues</i>	<u>46,809,556</u>	<u>50,164,644</u>	<u>48,873,321</u>	<u>55,428,601</u>

	2015	2016	2017	2018	2019	2020
\$	24,942,353	\$ 26,738,843	\$ 31,279,479	\$ 31,783,223	\$ 37,632,545	\$ 35,476,020
	5,283,625	4,835,677	4,966,083	5,145,549	5,201,826	6,059,498
	45,130,728	47,102,443	51,713,718	53,789,426	59,667,474	51,840,546
	412,464	402,736	378,920	394,132	477,070	564,444
	838,411	1,110,306	1,233,928	1,071,197	1,578,235	6,514,979
	11,470,019	10,550,658	11,210,051	11,509,835	13,523,790	13,695,873
	29,693,899	29,844,994	31,248,473	33,369,100	38,457,775	37,260,034
	726,777	884,133	849,804	1,101,303	1,073,710	1,489,138
	<u>118,498,276</u>	<u>121,469,790</u>	<u>132,880,456</u>	<u>138,163,765</u>	<u>157,612,425</u>	<u>152,900,532</u>
	185,121	210,788	205,393	218,158	256,100	457,347
	<u>2,352,962</u>	<u>2,495,395</u>	<u>2,305,522</u>	<u>2,385,060</u>	<u>2,496,709</u>	<u>2,713,351</u>
	<u>2,538,083</u>	<u>2,706,183</u>	<u>2,510,915</u>	<u>2,603,218</u>	<u>2,752,809</u>	<u>3,170,698</u>
\$	<u>121,036,359</u>	<u>\$ 124,175,973</u>	<u>\$ 135,391,371</u>	<u>\$ 140,766,983</u>	<u>\$ 160,365,234</u>	<u>\$ 156,071,230</u>
\$	1,517,861	\$ 762,916	\$ 758,627	\$ 1,088,419	\$ 1,085,589	\$ 888,210
	569,936	607,389	621,327	652,109	604,358	750,779
	1,915,341	2,075,140	2,669,129	2,799,004	1,124,030	1,448,294
	192,363	218,998	180,030	193,167	287,375	603,610
	712,612	966,184	646,225	563,877	607,030	835,791
	13,330,929	15,270,836	14,262,731	15,302,024	18,468,928	17,244,773
	10,460	4,160	2,860	1,560	-	-
	33,769,839	35,867,138	34,786,960	36,918,283	45,562,575	51,221,297
	4,766,395	1,145,078	830,262	483,986	3,598,896	674,018
	<u>56,785,736</u>	<u>56,917,839</u>	<u>54,758,151</u>	<u>58,002,429</u>	<u>71,338,781</u>	<u>73,666,772</u>

(continued)

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2011	2012	2013	2014
Business-type Activities:				
Charges for Services				
Water	272,279	263,497	292,720	244,493
Wastewater	2,402,229	2,786,281	2,497,820	2,648,310
Capital Grants and Contributions	-	-	-	188,248
<i>Total Business-type Activities Program Revenues</i>	<u>2,674,508</u>	<u>3,049,778</u>	<u>2,790,540</u>	<u>3,081,051</u>
<i>Total Primary Government Program Revenues</i>	<u>49,484,064</u>	<u>53,214,422</u>	<u>51,663,861</u>	<u>58,509,652</u>
Net (Expense)/Revenue				
Governmental Activities	(59,946,072)	(51,420,703)	(58,040,215)	(57,602,954)
Business-type Activities	543,374	862,495	103,981	431,328
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (59,402,698)</u>	<u>\$ (50,558,208)</u>	<u>\$ (57,936,234)</u>	<u>\$ (57,171,626)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$23,136,440	\$24,022,693	\$23,104,343	\$22,793,774
Sales Taxes	24,804,013	26,568,612	28,188,971	30,096,696
Intergovernmental, Unrestricted	7,648,773	4,724,578	5,326,495	5,281,477
Investment Earnings	424,101	332,472	258,467	204,702
Sale of Capital Assets	-	-	-	-
Miscellaneous	3,257,496	1,356,229	1,436,167	1,378,114
Transfers	-	-	-	-
<i>Total Governmental Activities</i>	<u>59,270,823</u>	<u>57,004,584</u>	<u>58,314,443</u>	<u>59,754,763</u>
Business-type Activities:				
Investment Earnings	1,569	-	-	-
Miscellaneous	-	-	32,533	18,371
Transfers	-	-	-	-
<i>Total Business-type Activities</i>	<u>1,569</u>	<u>-</u>	<u>32,533</u>	<u>18,371</u>
<i>Total Primary Government</i>	<u>\$59,272,392</u>	<u>\$57,004,584</u>	<u>\$58,346,976</u>	<u>\$59,773,134</u>
Change in Net Position				
Governmental Activities	\$ (675,249)	\$ 5,583,881	\$ 274,228	\$ 2,151,809
Business-type Activities	544,943	862,495	136,514	449,699
<i>Total Primary Government Change in Net Position</i>	<u>\$ (130,306)</u>	<u>\$ 6,446,376</u>	<u>\$ 410,742</u>	<u>\$ 2,601,508</u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

Note: GASB 75 was implemented in 2018. Effects of this implementation can not fully be shown for prior years.

2015	2016	2017	2018	2019	2020
286,425	284,479	268,643	281,656	320,783	315,510
2,613,746	3,014,113	2,842,304	2,815,073	2,781,117	3,171,410
731,412	102,170	-	-	292,662	365,864
3,631,583	3,400,762	3,110,947	3,096,729	3,394,562	3,852,784
60,417,319	60,318,601	57,869,098	61,099,158	74,733,343	77,519,556
(61,712,540)	(64,551,951)	(78,122,305)	(80,161,336)	(86,273,644)	(79,233,760)
1,093,500	694,579	600,032	493,511	641,753	682,086
\$ (60,619,040)	\$ (63,857,372)	\$ (77,522,273)	\$ (79,667,825)	\$ (85,631,891)	\$ (78,551,674)
\$26,445,255	\$27,732,480	\$26,877,440	\$35,991,042	\$36,603,645	\$37,362,736
33,056,527	36,243,394	35,962,658	38,270,098	40,622,698	42,337,370
5,653,545	5,668,864	7,817,125	6,306,179	6,587,796	6,565,313
628,792	666,886	867,807	1,894,876	4,087,523	3,395,206
-	-	-	-	661,101	-
1,510,346	1,638,061	1,412,311	1,410,259	1,493,235	2,951,545
(3,085)	-	-	-	-	-
67,291,380	71,949,685	72,937,341	83,872,454	90,055,998	92,612,170
-	-	-	12,378	31,935	29,044
9,858	28,743	29,895	29,668	65,379	64,952
3,085	-	-	-	-	-
12,943	28,743	29,895	42,046	97,314	93,996
\$67,304,323	\$71,978,428	\$72,967,236	\$83,914,500	\$90,153,312	\$92,706,166
\$ 5,578,840	\$ 7,397,734	\$ (5,184,964)	\$ 3,711,118	\$ 3,782,354	\$ 13,378,410
1,106,443	723,322	629,927	535,557	739,067	776,082
\$ 6,685,283	\$ 8,121,056	\$ (4,555,037)	\$ 4,246,675	\$ 4,521,421	\$ 14,154,492

LICKING COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 221,880	\$ 486,538	\$ 63,571	\$ 63,679
Committed	300,000	300,000	300,000	300,000
Assigned	705,744	4,858,587	2,630,530	5,510,028
Unassigned	13,626,616	11,594,673	17,438,928	16,625,431
<i>Total General Fund</i>	<u>14,854,240</u>	<u>17,239,798</u>	<u>20,433,029</u>	<u>22,499,138</u>
All Other Governmental Funds				
Nonspendable	\$ 3,345,481	\$ 140,637	\$ 109,864	\$ 469,466
Restricted	25,221,409	28,138,740	25,965,405	26,115,414
Committed	61,911	61,911	61,911	214,911
Assigned	-	627,565	375,501	387,311
Unassigned	-	-	-	-
<i>Total All Other Governmental Funds</i>	<u>28,628,801</u>	<u>28,968,853</u>	<u>26,512,681</u>	<u>27,187,102</u>
<i>Total Governmental Funds</i>	<u>\$ 43,483,041</u>	<u>\$ 46,208,651</u>	<u>\$ 46,945,710</u>	<u>\$ 49,686,240</u>

Source: County Auditor's Office

2015	2016	2017	2018	2019	2020
\$ 132,609	\$ 412,816	\$ 535,935	\$ 498,166	\$ 1,017,030	\$ 1,076,280
300,000	300,000	400,000	550,000	700,000	1,000,000
2,256,403	9,271,854	8,331,009	2,811,828	9,056,278	9,240,551
23,266,239	23,187,664	19,105,982	28,696,241	30,665,250	41,880,109
25,955,251	33,172,334	28,372,926	32,556,235	41,438,558	53,196,940
\$ 315,899	\$ 359,727	\$ 257,370	\$ 283,153	\$ 437,105	\$ 441,869
26,675,940	29,589,448	31,989,978	35,224,594	42,888,578	49,085,919
192,250	145,653	132,342	141,145	127,395	96,533
285,395	708,609	288,509	213,083	123,015	142,471
-	(602,527)	(1,195,130)	(234,295)	(202,585)	-
27,469,484	30,200,910	31,473,069	35,627,680	43,373,508	49,766,792
\$ 53,424,735	\$ 63,373,244	\$ 59,845,995	\$ 68,183,915	\$ 84,812,066	\$ 102,963,732

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2011	2012	2013	2014
Revenues:				
Taxes	\$ 47,724,359	\$ 50,825,427	\$ 51,509,171	\$ 53,466,819
Intergovernmental Revenues	40,862,143	37,733,277	38,185,258	42,424,152
Charges for Services	11,925,434	12,941,423	13,287,182	15,251,761
Licenses and Permits	562,519	598,384	642,349	638,099
Investment Earnings	411,114	332,472	258,467	204,702
Special Assessments	170,964	178,677	137,807	130,051
Fines and Forfeitures	1,194,650	694,191	626,645	752,218
All Other Revenue	3,257,496	2,669,671	3,017,960	2,829,649
Contributions	-	-	-	-
<i>Total Revenue</i>	<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>	<u>115,697,451</u>
Expenditures:				
Current:				
Public Safety	21,260,002	21,019,756	23,066,662	23,689,474
Health	4,544,893	4,440,203	4,635,195	4,722,023
Human Services	39,145,611	39,767,311	41,221,320	43,881,645
Conservation and Recreation	552,157	552,514	402,256	352,357
Community and Economic Development	1,270,000	927,436	961,929	966,467
Public Works	7,383,209	9,640,316	7,963,304	9,860,452
General Government	25,626,678	24,524,367	27,017,687	28,138,022
Capital Outlay	1,881,442	3,874,446	677,858	1,238,487
Debt Service:				
Principal Retirement	766,019	3,660,969	3,821,884	3,862,810
Interest and Fiscal Charges	352,390	468,578	494,412	457,082
Bond Issuance Costs	-	96,568	19,199	28,069
Payment to Refunding Bond Escrow Agent	-	-	-	-
<i>Total Expenditures</i>	<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>	<u>117,196,888</u>
Excess (Deficiency) of Revenues Over Expenditures	3,326,278	(2,998,942)	(2,616,867)	(1,499,437)
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	-	-
Other Financing Sources - Capital Lease	-	284,057	-	-
General Obligation Bonds Issued	-	4,944,929	3,385,000	4,175,000
Energy Conservation Bonds Issued	6,070,000	-	-	-
Refunding Bonds Issued	2,290,632	-	-	-
Refunded Bonds Redeemed	(5,967,587)	-	-	-
Premium on Issued Debt	-	21,427	17,166	39,412
Discount on Issued Debt	-	-	-	-
Transfers In	4,420,810	3,895,703	4,052,476	4,660,005
Transfers Out	(4,420,810)	(3,895,703)	(4,052,476)	(4,660,005)
<i>Total Other Financing Sources (Uses)</i>	<u>2,393,045</u>	<u>5,250,413</u>	<u>3,402,166</u>	<u>4,214,412</u>
Increase (Decrease) in Inventory	-	1,193	(48,240)	104,710
Net Change in Fund Balance	<u>\$ 5,719,323</u>	<u>\$ 2,252,664</u>	<u>\$ 737,059</u>	<u>\$ 2,819,685</u>
Debt Service as a Percentage of Noncapital Expenditures	1.10%	3.82%	3.99%	3.89%

Source: County Auditor's Office

	2015	2016	2017	2018	2019	2020
\$	59,298,361	\$ 63,299,629	\$ 63,589,408	\$ 73,564,375	\$ 77,089,642	\$ 79,340,633
	40,855,048	41,701,814	44,167,854	43,410,868	53,274,174	58,534,732
	15,264,542	16,338,445	15,172,886	16,231,411	19,716,725	18,665,593
	662,803	686,555	658,280	677,299	635,774	725,475
	608,527	483,484	848,202	1,892,961	4,131,861	3,348,597
	168,798	205,149	173,865	172,824	191,233	226,853
	749,396	582,099	747,037	824,348	659,936	565,325
	3,163,337	3,601,662	3,732,512	4,037,424	2,621,293	4,438,624
	-	-	-	-	2,682,771	-
	<u>120,770,812</u>	<u>126,898,837</u>	<u>129,090,044</u>	<u>140,811,510</u>	<u>161,003,409</u>	<u>165,845,832</u>
	25,020,816	25,376,413	26,631,264	28,843,670	29,365,696	29,579,625
	5,275,049	4,777,498	4,862,374	5,089,228	5,033,748	5,963,155
	44,879,033	45,992,025	48,607,994	52,061,497	54,454,628	51,676,740
	412,464	402,736	378,920	394,132	477,070	544,246
	794,915	1,111,873	1,173,406	1,032,282	1,494,838	5,768,625
	10,135,501	9,490,827	9,472,163	8,852,451	10,467,486	8,457,986
	29,476,970	31,962,893	36,865,207	30,575,840	31,150,568	31,196,236
	3,805,470	4,297,378	4,172,485	11,667,775	14,569,437	9,279,876
	5,523,414	5,800,366	8,992,104	8,992,755	9,430,504	7,504,416
	467,265	674,732	817,262	920,348	1,048,315	1,139,641
	168,553	161,890	107,826	219,139	139,657	257,698
	-	-	-	-	-	2,850,732
	<u>125,959,450</u>	<u>130,048,631</u>	<u>142,081,005</u>	<u>148,649,117</u>	<u>157,631,947</u>	<u>154,218,976</u>
	(5,188,638)	(3,149,794)	(12,990,961)	(7,837,607)	3,371,462	11,626,856
	-	-	-	-	775,000	511,785
	177,260	-	-	2,480,776	-	924,272
	8,585,542	12,610,000	9,300,000	13,345,000	9,965,300	4,500,000
	-	-	-	-	-	-
	1,240,000	-	-	2,135,000	-	7,245,000
	(1,239,945)	-	-	(2,136,265)	-	(7,069,831)
	129,218	463,646	204,041	223,863	280,456	402,923
	(15,305)	-	-	-	-	-
	6,697,832	8,268,256	8,513,378	6,878,631	7,577,343	5,074,875
	(6,697,832)	(8,268,256)	(8,513,378)	(6,878,631)	(7,577,343)	(5,074,875)
	<u>8,876,770</u>	<u>13,073,646</u>	<u>9,504,041</u>	<u>16,048,374</u>	<u>11,020,756</u>	<u>6,514,149</u>
	50,363	24,657	(40,329)	127,153	238,467	10,661
\$	<u>3,738,495</u>	<u>9,948,509</u>	<u>(3,527,249)</u>	<u>8,337,920</u>	<u>14,630,685</u>	<u>18,151,666</u>
	5.14%	5.39%	7.74%	7.28%	7.27%	5.96%

LICKING COUNTY, OHIO

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Tax year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Real Property				
Assessed	\$ 3,598,090,910	\$ 3,620,355,740	\$ 3,643,244,550	\$ 3,737,734,580
Actual	10,280,259,743	10,343,873,543	10,409,270,143	10,679,241,657
Public Utility				
Assessed	139,321,620	143,979,570	159,952,690	165,124,610
Actual	139,321,620	143,979,570	159,952,690	165,124,610
Total				
Assessed	3,737,412,530	3,764,335,310	3,803,197,240	3,902,859,190
Actual	10,419,581,363	10,487,853,113	10,569,222,833	10,844,366,267
Assessed Value as a Percentage of Actual Value	35.87%	35.89%	35.98%	35.99%
Total Direct Tax Rate	7.70	7.70	7.70	8.00

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 6.25% for 2008 and 0% for 2009 and thereafter.

2015	2016	2017	2018	2019	2020
\$ 3,688,529,590	\$ 3,739,723,409	\$ 4,142,772,420	\$ 4,184,390,115	\$ 4,256,279,159	\$ 4,989,963,581
10,538,655,971	10,684,924,026	11,836,492,629	11,955,400,329	12,160,797,597	14,257,038,803
217,031,240	230,549,140	263,182,380	284,605,290	336,522,770	368,190,260
217,031,240	230,549,140	263,182,380	284,605,290	336,522,770	368,190,260
3,905,560,830	3,970,272,549	4,405,954,800	4,468,995,405	4,592,801,929	5,358,153,841
10,755,687,211	10,915,473,166	12,099,675,009	12,240,005,619	12,497,320,367	14,625,229,063
36.31%	36.37%	36.41%	36.51%	36.75%	36.64%
8.00	8.00	9.50	9.50	9.50	9.50

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2011	2012	2013	2014
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Developmental Disabilities	2.30	2.30	2.30	2.60
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	1.20	1.20	1.20	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.70	7.70	7.70	8.00
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.00
New Albany Plain Local Park District	1.79	1.79	1.79	1.59
Granville Recreation District	1.00	1.00	1.00	1.00
Knox County Library District	1.30	1.30	1.30	1.30
Licking County Library	1.00	1.00	1.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.50	0.25	0.25	0.25
Corporations	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40
Villages	1.20 - 13.20	1.20 - 13.20	1.20 - 13.30	1.50 - 13.3
Townships	2.30 - 14.20	2.30 - 13.95	2.30 - 13.95	2.30 - 13.50
School Districts	33.40 - 87.10	31.30 - 87.10	31.30 - 92.60	33.00 - 92.95
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.54 - 6.4

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

2015	2016	2017	2018	2019	2020
2.20	2.20	2.20	2.20	2.20	2.20
2.60	2.60	3.10	3.10	3.10	3.10
1.00	1.00	2.00	2.00	2.00	2.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
8.00	8.00	9.50	9.50	9.50	9.50
11.00	11.00	11.00	11.00	11.00	11.00
1.59	1.59	1.59	1.54	1.54	1.44
1.00	1.00	1.00	1.00	1.00	1.75
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.25	0.25	0.25	0.25	0.25	0.25
0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40
1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50-22.2	1.50 - 22.20
2.50 - 14.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.20	2.50-15.20	2.50 - 17.20
33.10 - 92.95	33.50 - 92.95	33.50 - 92.95	32.80 - 92.20	32.60-89.4	32.00 - 89.10
2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0-6.4	2.00 - 6.40

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LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2020		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$ 158,491,340	1	2.96%
AEP Ohio Transmission	Public Utility	90,785,900	2	1.69%
Licking Rural Electric Inc.	Public Utility	26,657,040	3	0.50%
Columbia Gas Transmission Corp	Public Utility	26,409,290	4	0.49%
Sidecat LLC	Retail	23,682,790	5	0.44%
MBJ Holdings	Development	14,964,330	6	0.28%
Dominion Transmission	Public Utility	12,727,130	7	0.24%
Distribution Land Corp	Development	11,602,590	8	0.22%
National Gas & Oil	Public Utility	11,055,780	9	0.21%
Columbia Gas of Ohio	Public Utility	10,331,120	10	0.19%
	Subtotal	386,707,310		7.22%
	All Others	4,971,446,531		92.78%
	Total	\$ 5,358,153,841		100.00%

Name of Taxpayer	Nature of Business	2011		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$ 56,071,620	1	1.50%
Columbus Southern Power Co	Public Utility	33,333,700	2	0.89%
Licking Rural Electric Inc	Public Utility	21,022,890	3	0.56%
Columbia Gas Transmission Corp	Public Utility	9,955,980	4	0.27%
Glimcher Properties LTD	Development	9,828,600	5	0.26%
Southgate Partners LTD	Development	9,049,460	6	0.24%
Distribution Land Corp	Development	8,789,140	7	0.24%
Kroger Company	Retail	8,327,920	8	0.22%
National Gas & Oil Corp	Gas Lines	6,581,600	9	0.18%
WPH Cherry Valley LLC	Hotel	5,448,700	10	0.15%
	Subtotal	168,409,610		4.51%
	All Others	3,569,002,920		95.49%
	Total	\$ 3,737,412,530		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
(AMOUNTS IN THOUSANDS)
LAST TEN YEARS

Collection Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Total Tax Levy (1)	\$ 26,792,706	\$ 26,797,644	\$ 26,892,214	\$ 27,204,658
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	25,111,320	25,525,977	25,871,415	26,374,992
Percent of Levy Collected	93.72%	95.25%	96.20%	96.95%
Delinquent Tax Collections	<u>899,446</u>	<u>699,792</u>	<u>926,394</u>	<u>944,935</u>
Total Tax Collections	26,010,766	26,225,769	26,797,809	27,319,927
Percent of Total Tax Collections To Tax Levy	97.08%	97.87%	99.65%	100.42%
Accumulated Outstanding Delinquent Taxes (3)	1,712,770	1,478,649	1,262,792	1,187,245
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.39%	5.52%	4.70%	4.36%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

	2015	2016	2017	2018	2019	2020
\$	30,134,265	\$ 31,072,553	\$ 31,447,159	\$ 40,125,505	\$ 41,074,264	\$ 42,040,416
	28,740,850	29,449,029	29,980,654	38,026,119	38,808,329	40,072,665
	95.38%	94.78%	95.34%	94.77%	94.48%	95.32%
	972,187	985,767	697,773	876,148	1,081,039	914,418
	29,713,037	30,434,796	30,678,427	38,902,266	39,889,368	40,987,083
	98.60%	97.95%	97.56%	96.95%	97.12%	97.49%
	999,213	791,944	778,469	1,467,454	888,641	670,177
	3.32%	2.55%	2.48%	3.66%	2.16%	1.59%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2011	2012	2013	2014
Sales Tax Payments	\$ 6,795,129	\$ 6,943,835	\$ 7,381,077	\$ 6,360,055
Direct Pay Tax Return Payments	1,335,691	1,716,602	1,754,714	1,906,690
Seller's Use Tax Return Payments	2,492,861	2,521,727	2,775,956	3,178,099
Consumer's Use Tax Return Payments	781,541	817,325	940,845	960,361
Motor Vehicle Tax Payments	4,046,150	4,500,993	4,774,757	5,137,821
Sales/Use Tax Voluntary Payments	20,204	26,083	44,421	51,160
Watercraft and Outboard Motors	39,323	48,365	57,074	54,418
Department of Liquor Control	94,094	99,216	106,605	113,243
Sales Tax on Motor Vehicle Fuel Refunds	2,430	7,004	4,484	3,930
Use Tax Amnesty Payments	28,249	34,869	21,832	985
Statewide Master Numbers	9,120,548	9,873,639	10,233,023	10,243,037
Sales/Use Tax Assessment Payments	120,858	132,161	142,393	123,023
Streamlined Sales Tax Payments	12,255	7,691	13,558	12,589
Managed Audit Sales/Use Tax Payments	488	10,319	-	18,669
Certified Assessment Payments				1,094
Transient Sales	n/a	n/a	n/a	1,595,488
State Administrative Rotary Fund	(247,780)	(266,846)	(281,616)	(297,193)
Sales/Use Tax Refunds Approved	(111,765)	(55,240)	(89,160)	(41,970)
<i>Total</i>	<u>\$ 24,530,278</u>	<u>\$ 26,417,743</u>	<u>\$ 27,879,963</u>	<u>\$ 29,421,499</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file one return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

	2015	2016	2017	2018	2019	2020
\$	5,348,774	\$ 5,729,365	\$ 6,161,994	\$ 6,397,423	\$ 6,963,051	\$ 6,884,261
	2,354,945	2,299,560	2,014,518	405,123	520,604	410,335
	3,689,299	5,031,567	5,837,456	5,862,334	7,875,328	9,028,998
	1,202,837	1,565,918	1,893,085	2,484,697	2,322,745	1,703,115
	5,393,068	5,719,595	6,103,103	6,512,749	6,750,712	6,970,823
	45,251	29,844	54,304	16,932	26,689	18,214
	47,453	46,105	89,143	81,701	94,390	148,628
	124,884	139,571	149,010	161,248	171,087	210,812
	7,320	11,060	11,387	11,787	12,936	13,978
	223	30	174	5,505	79	-
	10,656,047	11,036,193	11,076,955	11,543,003	12,055,784	12,501,156
	110,880	74,873	115,608	99,139	606,836	219,996
	45,848	46,931	101,032	124,246	526,833	1,077,090
	67,891	47,687	95,457	89,231	65,810	381,643
	283,706	117,928	208,904	137,173	166,162	95,135
	3,401,983	3,437,319	3,406,065	3,545,875	3,299,244	3,076,517
	(327,321)	(352,403)	(371,873)	(367,907)	(414,069)	(419,138)
	(48,350)	(93,246)	(130,924)	(687,496)	(51,412)	(827,074)
\$	<u>32,404,738</u>	<u>\$ 34,887,899</u>	<u>\$ 36,815,398</u>	<u>\$ 36,422,763</u>	<u>\$ 40,992,808</u>	<u>\$ 41,494,489</u>
	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2011	2012	2013	2014
Governmental Activities (1)				
General Obligation Bonds Payable	\$ 11,736,256	\$ 13,040,287	\$ 12,659,512	\$ 11,747,671
Special Assessment Bonds Payable	363,516	336,995	309,943	282,327
Loans/Bonds from Direct Borrowings and Placements	24,550	284,057	250,000	211,647
Bond Anticipation Note Payable	2,849,000	2,880,000	2,885,000	4,175,000
Business-type Activities (1)				
General Obligation Bonds Payable	\$ 120,000	\$ 60,000	\$ -	\$ -
OWDA Loan Payable	9,334,411	9,282,026	8,851,316	9,436,302
OPWC Loan Payable	306,571	297,554	279,521	261,487
<i>Total Primary Government</i>	<u>\$ 24,734,304</u>	<u>\$ 26,180,919</u>	<u>\$ 25,235,292</u>	<u>\$ 26,114,434</u>
Population (2)				
Licking County	166,492	167,537	167,537	167,537
Outstanding Debt Per Capita	\$ 149	\$ 156	\$ 151	\$ 156
Income (3)				
Personal (in thousands)	5,789,593	5,910,035	5,910,035	6,704,663
Percentage of Personal Income	0.43%	0.44%	0.43%	0.39%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

	2015	2016	2017	2018	2019	2020
\$	14,838,514	\$ 19,126,573	\$ 20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282
	259,112	220,267	192,633	170,000	150,000	130,000
	318,407	249,763	199,998	1,937,251	2,034,503	1,798,099
	4,300,000	7,300,000	6,300,000	6,300,000	4,300,000	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	9,670,009	9,410,812	8,714,661	8,012,853	7,374,380	6,712,671
	1,153,780	1,096,085	1,071,746	998,728	974,388	950,048
\$	<u>30,539,822</u>	<u>\$ 37,403,500</u>	<u>\$ 37,126,630</u>	<u>\$ 43,319,830</u>	<u>\$ 43,383,342</u>	<u>\$ 38,517,100</u>
\$	168,375	\$ 170,570	\$ 172,198	\$ 175,769	\$ 175,769	\$ 176,862
\$	181	\$ 219	\$ 216	\$ 246	\$ 247	\$ 218
	6,747,662	7,092,539	7,269,637	7,771,099	8,095,744	8,878,296
	0.45%	0.53%	0.51%	0.56%	0.54%	0.43%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2011	2012	2013	2014
Population (1)	166,492	167,537	167,537	167,537
Estimated Actual Value (2)	\$10,419,581,363	\$10,487,853,113	\$10,569,222,833	\$10,844,366,267
General Bonded Debt				
General Obligation Bonds	\$ 11,856,256	\$ 13,100,287	\$ 12,659,512	\$ 11,747,671
Resources Available to Pay Principal	\$ 1,685,823	\$ 1,692,128	\$ 1,626,375	\$ 1,706,619
Net General Bonded Debt	\$ 10,170,433	\$ 11,408,159	\$ 11,033,137	\$ 10,041,052
Ratio of Net Bonded Debt to Estimated Actual Value	0.10%	0.11%	0.10%	0.09%
Net Bonded Debt per Capita	\$ 61	\$ 68	\$ 66	\$ 60

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office

2015	2016	2017	2018	2019	2020
168,375	170,570	172,198	175,769	175,769	176,862
\$10,755,687,211	\$10,915,473,166	\$12,099,675,009	\$12,240,005,619	\$12,497,320,367	\$14,625,229,063
\$ 14,838,514	\$ 19,126,573	\$ 20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282
\$ 1,850,831	\$ 1,856,958	\$ 1,634,412	\$ 1,371,936	\$ 1,271,273	\$ 1,322,551
\$ 12,987,683	\$ 17,269,615	\$ 19,013,180	\$ 24,529,062	\$ 27,278,798	\$ 27,603,731
0.12%	0.16%	0.16%	0.20%	0.22%	0.18%
\$ 77	\$ 101	\$ 110	\$ 140	\$ 155	\$ 156

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LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$ 30,854,381	100.00%	\$ 30,854,381
Overlapping:			
School Districts:			
Granville Exempted Village	21,421,668	11.51%	2,465,291
Heath City	7,285,000	6.14%	447,414
Johnstown Monroe Local	32,354,725	7.40%	2,392,690
Lakewood Local	5,270,313	10.43%	549,654
Licking Heights Local	97,945,000	7.62%	7,458,978
Licking Valley Local	4,430,000	5.59%	247,596
Newark City	39,408,571	18.61%	7,332,015
North Fork Local	4,107,400	4.73%	194,107
Northridge Local	20,620,000	6.52%	1,343,790
Southwest Licking Local	83,105,000	15.31%	12,724,454
CTEC	10,560,000	93.75%	9,900,180
Cities:			
Heath	2,028,153	6.60%	133,833
New Albany	34,590,000	1.33%	459,171
Newark	48,615,000	18.67%	9,074,749
Pataskala	16,250,000	9.26%	1,504,351
Reynoldsburg	35,997,200	4.52%	1,625,881
Villages:			
Alexandria	300,000	0.18%	544
Buckeye Lake	197,140	1.20%	2,361
Granville	2,515,000	4.23%	106,423
Gratiot	11,600	0.04%	4
Hanover	459,766	0.50%	2,282
Hebron	4,670,000	1.61%	75,205
Johnstown	11,919,316	2.73%	325,049
St Louisville	529,300	0.11%	583
Utica	50,000	0.61%	307
Townships:			
Burlington	100,000	0.96%	957
Etna	2,000,000	9.53%	190,633
Granville	4,013,000	8.59%	344,816
Hartford	32,305	1.16%	374
Hopewell	48,596	0.72%	348
Mary Ann	114,894	0.96%	1,099
McKean	53,189	1.31%	696
Monroe	1,719,646	4.55%	78,230
Union	38,717	5.92%	2,293
		Subtotal	58,986,358
		Total	<u>\$ 89,840,739</u>

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2011	2012	2013	2014
<u>Total Debt</u>				
Net Assessed Valuation	\$ 3,737,412,530	\$ 3,764,335,310	\$ 3,803,197,240	\$ 3,902,859,190
Debt Limit (1)	91,935,313	92,608,383	93,579,931	96,071,480
County Debt Outstanding (2)	14,585,256	15,920,287	15,544,512	15,922,671
Less:				
Applicable Debt Service Fund Amounts	(1,685,823)	(1,692,128)	(1,626,375)	(1,706,619)
Net Indebtedness Subject to Limit	<u>12,899,433</u>	<u>14,228,159</u>	<u>13,918,137</u>	<u>14,216,052</u>
Overall Legal Debt Margin	<u>\$ 79,035,880</u>	<u>\$ 78,380,224</u>	<u>\$ 79,661,794</u>	<u>\$ 81,855,428</u>
Debt Margin as a Percentage of Debt Limit	85.97%	84.64%	85.13%	85.20%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$ 3,737,412,530	\$ 3,764,335,310	\$ 3,803,197,240	\$ 3,902,859,190
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	37,374,125	37,643,353	38,031,972	39,028,592
Net Indebtedness Subject to Limit	<u>12,899,433</u>	<u>14,228,159</u>	<u>13,918,137</u>	<u>14,216,052</u>
Overall Legal Debt Margin	<u>\$ 24,474,692</u>	<u>\$ 23,415,194</u>	<u>\$ 24,113,835</u>	<u>\$ 24,812,540</u>

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

- (2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

2015	2016	2017	2018	2019	2020
\$ 3,905,560,830	\$ 3,970,272,549	\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841
96,139,021	97,756,814	108,648,870	110,224,885	113,320,048	132,453,846
19,138,514	26,426,573	26,947,592	32,200,998	32,850,071	28,926,282
(1,850,831)	(1,856,958)	(1,634,412)	(1,371,936)	(1,271,273)	(1,271,289)
17,287,683	24,569,615	25,313,180	30,829,062	31,578,798	27,654,993
<u>\$ 78,851,338</u>	<u>\$ 73,187,199</u>	<u>\$ 83,335,690</u>	<u>\$ 79,395,823</u>	<u>\$ 81,741,250</u>	<u>\$ 104,798,853</u>
82.02%	74.87%	76.70%	72.03%	72.13%	79.12%
\$ 3,905,560,830	\$ 3,970,272,549	\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
39,055,608	39,702,725	44,059,548	44,689,954	45,928,019	53,581,538
17,287,683	24,569,615	25,313,180	30,829,062	31,578,798	27,654,993
<u>\$ 21,767,925</u>	<u>\$ 15,133,110</u>	<u>\$ 18,746,368</u>	<u>\$ 13,860,892</u>	<u>\$ 14,349,221</u>	<u>\$ 25,926,545</u>

LICKING COUNTY, OHIO

**PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

	2011	2012	2013	2014
Special Assessment Bonds				
Special Assessment Collections	\$ 36,496	\$ 32,983	\$ 31,947	\$ 36,056
Debt Service				
Principal	26,019	26,521	27,052	27,616
Interest	21,128	19,888	18,674	12,272
Coverage	0.77	0.71	0.70	0.90

Source: County Auditor's Office

	2015	2016	2017	2018	2019	2020
\$	36,292	\$ 21,619	\$ 22,275	\$ 21,953	\$ 21,749	\$ 16,708
	13,215	38,845	27,634	22,633	17,549	16,708
	3,522	18,695	15,842	2,991	4,200	-
	2.17	0.38	0.51	0.86	1.00	1.00

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

	2011	2012	2013	2014
Population (1)				
Licking County	166,492	167,537	167,537	167,537
Income (2) (a)				
Total Personal (in thousands)	5,789,593	5,910,035	5,910,035	6,704,663
Per Capita	34,774	35,276	35,276	40,019
Unemployment Rate (3)				
Federal	8.9%	7.6%	6.7%	6.2%
State	8.6%	7.2%	6.6%	5.7%
Licking County	8.0%	6.5%	5.9%	5.1%
Civilian Work Force Estimates (3)				
State	5,806,500	5,748,000	5,821,000	5,719,000
Licking County	84,400	84,800	87,000	87,200

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2015	2016	2017	2018	2019	2020
168,375	170,570	172,198	175,769	175,769	176,862
6,747,662	7,092,539	7,269,637	7,771,099	8,095,744	8,878,296
40,075	41,581	42,217	44,212	46,059	50,199
5.0%	4.5%	3.9%	3.7%	3.4%	6.7%
4.6%	4.8%	4.5%	4.8%	3.8%	5.5%
4.1%	4.0%	3.8%	4.2%	3.4%	4.2%
5,703,000	5,663,000	5,732,000	5,741,900	5,838,700	5,683,824
88,400	87,900	89,800	90,100	91,228	89,134

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LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2020	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	4,828	5.48%
Licking Memorial Health System	Health Care	1,975	2.24%
Ascena Retail	Retail	1,635	1.86%
State Farm Insurance	Insurance Underwriter	1,350	1.53%
The Kroger Co.	Grocer	1,177	1.34%
Licking County Government	County Government Services	1,067	1.21%
Owens Corning Corporation	Glass Fiber Building Materials	933	1.06%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	881	1.00%
Park National Bank	National Commercial Bank	880	1.00%
AEP Ohio	Utilities	835	0.95%
Total		<u>15,561</u>	
Total Employment within the County		<u><u>88,138</u></u>	
		2011	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,600	2.06%
State Farm Insurance	Insurance Underwriter	1,235	1.59%
OSU-N/COTC	Education	1,096	1.41%
Licking County Government	County Government Services	1,090	1.40%
Newark City School District	Education	900	1.16%
Denison University	Education	720	0.93%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.84%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.83%
Boeing Guidance Repair Center	Repair Guidance & Navigation Systems	603	0.78%
Park National Bank	National Commercial Bank	525	0.68%
Total		<u>9,062</u>	
Total Employment within the County		<u><u>77,600</u></u>	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2011	2012	2013	2014
Governmental Activities				
Public Safety				
Sheriff	155.00	179.00	176.50	197.00
Emergency Management	24.00	24.00	22.50	25.00
Health				
Health and Welfare	70.00	65.50	66.50	73.50
Human Services				
Child Welfare	76.00	74.00	73.00	101.00
Other Human Services	97.00	111.00	96.50	87.50
Transportation				10.00
Community and Economic Development				
Agriculture	6.00	5.50	5.00	5.00
Other Community and Economic Development	25.00	24.50	28.00	27.00
Public Works				
Sanitation	3.00	4.00	1.00	3.00
Roads and Bridges	63.00	61.00	56.00	44.50
General Government				
Legislative and Executive	3.00	14.00	16.00	16.00
Finance	21.00	18.50	15.50	16.50
Administration	118.00	122.50	137.50	124.50
Judicial	246.00	223.00	220.00	218.00
Business-Type Activities				
Utilities				
Water	3.00	2.00	2.00	2.00
Wastewater	14.00	15.00	15.00	10.00
<i>Total Employees</i>	<u>924.00</u>	<u>943.50</u>	<u>931.00</u>	<u>960.50</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

2015	2016	2017	2018	2019	2020
207.50	216.50	218.50	228.00	230.00	231.00
25.00	26.00	28.50	27.50	28.00	29.50
75.00	78.00	79.00	82.00	81.00	79.00
103.50	105.50	108.50	110.75	109.75	105.00
89.25	89.75	90.75	93.50	93.50	97.00
8.50	12.00	11.00	12.00	47.00	45.00
5.00	5.00	5.00	6.50	6.50	6.50
24.00	27.00	23.50	27.25	24.25	22.50
2.50	4.50	2.75	4.00	5.00	5.00
46.25	48.75	49.25	50.00	50.75	54.25
17.00	20.00	20.00	20.00	20.00	20.00
16.00	14.50	17.75	19.00	19.00	18.75
123.00	117.50	122.00	127.75	135.50	137.75
214.50	204.75	217.50	217.75	212.50	202.50
2.00	2.00	2.00	2.00	3.00	4.00
11.00	13.00	13.00	12.00	9.00	9.00
970.00	984.75	1,009.00	1,040.00	1,074.75	1,066.75

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2011	2012	2013	2014
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,262	3,934	4,159	4,347
Number of Male Inmates	3,179	2,950	3,127	3,156
Number of Female Inmates	1,083	984	1,032	1,191
Number of Felonies Inmates	1,460	1,407	1,428	1,564
Number of Misdemeanors Inmates	2,628	2,397	2,568	2,600
Enforcement				
Number of Rapes Reported	37	34	18	29
Number of Burglaries Reported	424	202	425	372
Number of Domestic Reported	624	517	577	613
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	67,645	73,110	70,831	66,397
Number of Incidents	23,597	25,817	25,312	53,207
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	28,960	29,962	30,708	30,719
Number of Dog Tags Sold - Kennel Sets	78	73	67	41
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,428	1,492	1,603	1,508
Job and Family Services				
Recipients Receiving Food Stamps	22,807	23,737	23,456	19,785
Recipients Receiving Medicaid	26,994	28,664	28,367	36,025
Recipients Receiving Cash Assistance	1,651	1,385	1,195	945
Children Services				
Average Client Count - Foster Care	469	475	505	606
Child Support Enforcement Agency				
Number of Active Support Orders	10,085	16,269	14,377	14,998
Number of Paternities - Administrative	263	324	166	427
Veteran Services				
Number of Client Contacts	29,304	6,431	5,343	6,035
Number of Transports to VA Clinics	1,926	1,891	1,764	2,003
Number of Financial Assistance Applications	1,322	2,092	1,308	1,318

2015	2016	2017	2018	2019	2020
3,970	4,665	5,053	5,416	4,838	2,760
2,885	3,346	3,709	3,954	3,435	2,138
1,085	1,311	1,344	1,462	1,403	622
1,556	1,522	2,685	2,890	2,795	1,946
2,237	3,104	5,658	6,089	5,590	3,210
22	26	27	33	26	26
398	323	280	280	199	150
533	574	526	575	577	585
77,484	88,694	73,548	79,029	78,188	82,413
67,130	102,963	109,799	124,048	131,361	129,000
30,323	30,725	31,242	31,651	30,265	29,002
33	27	25	25	23	24
1,597	1,710	1,592	1,785	1,990	2,012
19,446	17,858	16,749	18,248	16,844	17,842
37,578	38,500	38,750	36,241	33,868	38,323
947	970	1,054	1,137	1,138	940
596	551	679	757	737	616
13,936	13,832	13,728	13,919	13,654	12,876
143	226	324	243	141	233
4,987	4,417	4,473	5,557	4,650	3,135
1,944	1,856	1,876	2,249	2,270	1,083
1,196	1,126	1,254	1,244	1,018	639

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2011	2012	2013	2014
<i>Community and Economic Development</i>				
Code Compliance				
Number of Residential Permits Issued	960	1,042	1,021	1,013
Number of Commercial Permits Issued	345	419	431	459
Number of 1, 2, 3 Family Dwellings	197	212	282	257
Number of Inspections Performed	5,481	5,493	5,750	6,139
<i>Economic Development</i>				
Number of Major New Development Projects	7	3	5	7
Number of Jobs Created	578	565	615	955
<i>Public Works</i>				
Engineering				
Miles of Road Resurfaced	10.20	13.57	14.56	32.10
Miles of Road Chip Sealed	26.58	31.66	28.50	58.11
Number of Bridges Replaced	4	7	2	25
<i>General Government</i>				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	661	653	809	861
Number of Civil Cases	1,738	1,642	1,290	1,127
Probate Court				
Number of Estate Cases Filed	773	767	734	807
Number of Guardianship Cases Filed	110	119	83	110
Adult Court				
Number of New Offenders	811	743	891	898
Number of Contacts/Visits Made	15,242	14,345	15,816	16,492
Number of Drug Tests	7,492	5,349	5,099	8,271
Juvenile Court				
Number of Delinquent Cases Filed	443	424	345	401
Number of Traffic Cases Filed	678	704	695	626
Legislative and Executive				
Commissioners				
Number of Resolutions	1,581	1,673	1,845	1,744
Number of Annexations	5	1	4	4

2015	2016	2017	2018	2019	2020
1,166	1,252	1,334	1,470	1,647	1,916
402	464	421	405	443	450
335	384	381	470	524	618
7,221	7,550	6,624	7,022	8,718	8,436
10	4	7	6	5	9
2,012	313	500	808	738	1,979
16.69	18.66	13.28	10.76	11.95	12.76
26.47	30.60	20.27	23.97	28.74	0.00
25	30	19	14	10	5
874	782	1,082	965	1,034	702
1,118	1,240	1,342	1,395	1,431	1,393
807	700	761	774	732	710
98	91	86	90	79	65
978	907	1,127	1,230	1,558	1,155
18,736	19,184	22,389	16,666	14,972	23,262
11,863	15,349	19,207	49,204	45,366	33,090
381	360	370	345	465	270
590	562	490	472	449	381
1,664	1,746	1,599	1,708	1,707	1,557
3	9	11	10	4	9

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2011	2012	2013	2014
Auditor				
Real Estate				
Number of Non-Exempt	3,011	3,282	3,217	3,297
Number of Conveyance	2,710	3,095	3,634	3,555
Weights and Measures				
Number of Inspections Performed	427	200	439	382
Number of Tests Performed	3,274	2,434	2,907	2,947
Treasurer				
Return on Portfolio as of December 31st	0.29%	0.29%	0.29%	0.29%
Data Processing				
Number of Users Served - Data	887	895	895	895
Number of Users Served - Voice	1,075	1,075	1,075	1,075
Board of Elections				
Number of Registered Voters	107,518	112,532	110,190	112,360
Number of Voters Last General Election	54,505	82,085	33,402	48,288
Percentage of Register Voters that Voted	50.69%	72.90%	30.31%	42.98%
Recorder				
Number of Deeds Recorded	6,310	5,612	7,647	7,657
Number of Sheriff's Deeds Recorded	510	414	545	426
Number of Mortgages Recorded	7,655	7,703	9,659	7,334
Number of Mortgage Releases Recorded	8,323	7,861	10,365	7,611
Number of Plats Recorded	70	40	55	50
Total Instruments Recorded	30,693	23,943	30,972	25,449
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,679	3,324	3,307	3,169
Harbor Hills - Water only	366	392	396	365
Prescott Estates - Water and Sewer	151	150	150	145
Number of New Tap Connections				
Buckeye Lake - Sewer only	3	8	8	9
Harbor Hills - Water only	2	3	1	0
Prescott Estates - Water and Sewer	0	2	0	0

Source: County Departments

2015	2016	2017	2018	2019	2020
3,543	3,589	3,483	3,260	3,294	2,912
3,909	4,183	4,222	4,209	4,457	4,487
441	375	408	474	482	418
3,089	3,037	3,186	3,156	3,406	3,227
0.56%	0.58%	0.89%	1.39%	1.71%	1.14%
895	895	951	791	966	9,703
1,075	1,075	941	1,027	1,100	1,081
110,294	117,021	118,660	121,698	117,168	124,208
47,940	84,629	35,338	69,832	35,156	94,899
43.47%	72.32%	29.78%	57.38%	30.00%	76.40%
8,109	8,610	8,551	8,412	8,861	8,723
343	309	366	130	107	46
8,103	8,753	8,058	7,767	7,853	12,315
8,594	8,795	8,504	8,144	8,523	12,344
66	79	63	39	64	77
27,997	28,979	28,281	27,580	29,164	36,092
3,169	3,420	3,429	3,479	3,493	3,491
365	380	374	383	387	410
148	150	147	147	147	149
45	94	26	33	32	53
0	4	1	8	4	26
0	0	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2011	2012	2013	2014
Governmental Activities				
<i>General Government</i>				
<i>Judicial</i>				
Buildings and Improvements	\$ -	\$ -	\$ -	\$ -
Machinery and Equipment	522,182	486,778	464,237	580,423
<i>Legislative</i>				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	2,522,042	1,367,820	-	-
Buildings and Improvements	5,901,315	10,501,690	12,464,901	12,464,901
Machinery and Equipment	4,237,697	4,077,740	4,245,792	4,576,986
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,854,921	13,854,921	13,854,921	13,854,921
Machinery and Equipment	3,536,583	3,986,518	3,986,518	3,940,036
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	10,516	10,516	299,176
Machinery and Equipment	3,584,467	4,318,604	4,630,612	4,502,799
Infrastructure	53,712,035	53,667,695	54,320,360	59,096,106
<i>Health</i>				
Land	30,253	30,253	30,253	30,253
Buildings and Improvements	135,675	135,675	135,675	182,891
Machinery and Equipment	109,299	109,299	142,766	126,064
<i>Human Services</i>				
Land	66,360	46,396	46,396	46,396
Buildings and Improvements	2,088,060	1,969,078	1,969,078	1,969,078
Machinery and Equipment	1,151,787	798,481	798,481	632,116
Business-Type Activities				
<i>Utilities</i>				
<i>Water</i>				
Land	6,328	6,328	6,328	6,328
Construction in Progress	-	-	-	-
Buildings	316,899	316,899	316,899	316,899
Machinery and Equipment	1,145,434	1,034,111	1,009,111	1,009,111
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	231,751	559,572	788,801	2,753,389
Buildings	19,414,954	19,414,954	19,414,954	19,414,954
Machinery and Equipment	2,280,636	2,067,833	2,167,086	2,226,118
Infrastructure	3,961,541	3,961,541	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2011.

	2015	2016	2017	2018	2019	2020
\$	10,736	\$ 10,736	\$ 10,736	\$ 10,736	\$ 10,737	\$ 10,737
	609,434	664,372	690,969	814,478	829,953	875,483
	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
	-	3,484,304	12,405,675	8,305,689	8,909,973	3,511,266
	12,464,902	12,464,902	12,464,902	22,113,014	24,167,858	24,167,858
	5,164,383	5,474,523	6,605,421	6,462,901	9,423,794	9,602,839
	608,306	608,306	608,306	608,306	608,306	608,306
	13,854,921	13,854,921	13,854,921	13,903,926	13,903,926	15,234,928
	4,629,221	4,821,979	4,971,032	6,065,261	6,236,556	7,887,068
	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
	299,176	299,176	299,176	299,176	299,176	299,176
	5,233,975	5,534,621	5,980,673	6,225,744	6,455,945	6,651,905
	62,607,438	63,743,010	66,129,241	65,595,070	69,524,686	71,165,809
	30,253	30,253	30,253	30,253	30,253	30,253
	182,891	182,891	222,125	222,125	222,125	222,125
	169,890	169,890	169,890	169,890	169,890	200,752
	46,396	46,396	46,396	46,396	46,396	46,396
	1,969,078	1,969,078	1,983,547	1,983,547	3,971,074	9,666,728
	632,116	649,886	656,388	841,130	876,791	816,191
	6,328	6,328	6,328	6,328	6,328	6,328
	-	-	-	-	585,325	-
	316,899	316,899	316,899	316,899	316,899	316,899
	1,019,395	1,019,395	1,019,395	1,019,395	1,019,395	1,019,395
	813,114	813,114	813,114	813,114	813,114	2,130,165
	138,150	138,150	138,150	138,150	138,150	138,150
	4,117,194	-	-	-	-	-
	20,580,404	25,188,130	25,305,232	25,305,232	25,305,232	25,305,232
	2,339,141	2,400,530	2,400,530	2,487,792	2,536,027	2,536,027
	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

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OHIO AUDITOR OF STATE KEITH FABER



LICKING 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 9/9/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov