



OHIO AUDITOR OF STATE  
**KEITH FABER**





**LICKING COUNTY**  
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LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5949/G-2223-11-6948	\$ -	\$ 872,312
Total Supplemental Nutrition Assistance Program Cluster			-	872,312
Total U.S. Department of Agriculture			-	872,312
<b>U.S. Department of Housing and Urban Development</b>				
<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	-	109,954
		B-F-19-1BO-1	-	45,727
		B-F-21-1BO-1	-	1,036
Total Community Development Block Grants/State's Program			-	156,717
Home Investment Partnerships Program	14.239	B-C-18-1BO-2	-	81,263
Total U.S. Department of Housing and Urban Development			-	237,980
<b>U.S. Department of Justice</b>				
<i>Direct Programs</i>				
Smart Prosecution Initiative	16.825	N/A	-	135,480
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6285	-	21,000
Total Edward Byrne Memorial Justice Assistance Grant Program			-	21,000
Paul Coverdell Forensic Sciences Improvement Program	16.742	2020-PC-NFS-7818	-	6,835
Equitable Sharing Program	16.922	N/A	-	154,385
Total U.S. Department of Justice			-	317,700
<b>U.S. Department of Labor</b>				
<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	2020/21-7245-1	-	18,307
Unemployment Insurance	17.225	2020/21-7245-1	-	65,287
Trade Adjustment Assistance	17.245	2020/21-7245-1	-	3,097
Workforce Innovation and Opportunity Act (WIOA Cluster):				
WIOA Adult Programs	17.258	2020/21-7245-2	-	115,600
WIOA Youth Activities	17.259	2020/21-7245-2	-	463,912
WIOA Dislocated Worker Formula Grants	17.278	2020/21-7245-2	-	402,108
Total WIOA Cluster			-	981,620
Workforce Investment Act (WIOA) National Emergency Grants	17.277	2020/21-7245-1	-	35,370
Total U.S. Department of Labor			-	1,103,681
<b>U.S. Department of Transportation</b>				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	N/A	-	175,084
COVID-19 Airport Improvement Program	20.106	N/A	-	39,844
Total Airport Improvement Program			-	214,928
Federal Transit Cluster				
COVID-19 Federal Transit Formula Grants	20.507	N/A	-	2,077,431
Total Federal Transit Formula Cluster			-	2,077,431

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Program:	20.205	PID 113866	-	16,697
		PID 103533	-	1,477,658
		PID 101961	-	241,421
		PID 101909	-	100,375
		PID 111606	-	151,160
		PID 114262	-	123,169
Total Highway Planning and Construction Cluster			-	2,110,480
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	IDEP/STEP-2021-00009	-	1,649
State and Community Highway Safety	20.600	IDEP/STEP-2022-00051	-	1,754
Total Highway Safety Cluster			-	3,403
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021-00009	-	2,916
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022-00051	-	804
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	3,720
Total U.S. Department of Transportation			-	4,409,962
<b>U.S. Department of the Treasury</b>				
<i>Direct Programs</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	-	351,602
<i>Passed through Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Fund	21.019	n/a	9,926	169,897
Total U.S. Department of the Treasury			9,926	521,499
<b>U.S. Department of Education</b>				
<i>Passed through Ohio Department of Development Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	n/a	-	181,346
Total U.S. Department of Education			-	181,346
<b>U.S. Department of Health and Human Services</b>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5949/G-2223-11-6948	-	270,244
Temporary Assistance for Needy Families Cluster				
Temporary Assistance for Needy Families	93.558	G-2021-11-5949/G-2223-11-6948	8,150	3,076,078
Total Temporary Assistance for Needy Families Cluster			8,150	3,076,078
Child Support Enforcement	93.563	G-2021-11-5950/G-2223-11-6949	-	2,010,312
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93.575	G-2021-11-5949/G-2223-11-6948	-	334,476
Total Child Care and Development Fund Cluster			-	334,476
Stephanie Tubbs Jones Child Welfare Services - State Grants	93.645	G-2021-11-5949/G-2223-11-6948	21,466	108,518
Foster Care:				
Foster Care Title IV-E	93.658	G-2021-11-5949/G-2223-11-6948	-	4,105,268
Total Foster Care - Title IV-E			-	4,105,268
Adoption Assistance	93.659	G-2021-11-5949/G-2223-11-6948	-	1,269,577
John H. Chafee Foster Care Program for Successful				
Transition to Adulthood	93.674	G-2021-11-5949/G-2223-11-6948	-	172,430
Elder Abuse Prevention Interventions Program	93.747	G-2223-11-6948	-	21,892
Children's Health Insurance Program	93.767	G-2021-11-5949/G-2223-11-6948	-	69,834

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

<b>Federal Grantor/ Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<i>Passed through the Ohio Department of Job and Family Services Social Services Block Grant</i>	93.667	G-2021-11-5949/G-2223-11-6948	-	1,602,370
<i>Passed through Ohio Department of Developmental Disabilities Social Services Block Grant</i>	93.667	n/a	-	110,458
<i>Total Social Services Block Grant</i>			-	1,712,828
<i>Passed through the Ohio Department of Job and Family Services Medicaid Cluster</i>				
<i>Medical Assistance Program</i>	93.778	G-2021-11-5949/G-2223-11-6948	-	2,123,554
<i>Passed through Ohio Department of Developmental Disabilities Medical Assistance Program</i>	93.778	n/a	-	307,291
<i>Total Medicaid Cluster</i>			-	2,430,845
Total U.S. Department of Health and Human Services			29,616	15,582,302
<b>U.S. Department of Homeland Security</b>				
<i>Passed through Ohio Emergency Management Agency Emergency Management Performance Grants</i>	97.042	DPSFE247 DPSFE258	-	40,240
<i>Total Emergency Management Performance Grants</i>			-	55,703
Total U.S. Department of Homeland Security			-	95,943
Total Federal Financial Assistance			\$ 39,542	\$ 23,322,725

See notes to the Schedule of Expenditures of Federal Awards.

**LICKING COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**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, 2021. 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, 2021 is \$457,150.

**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, 2021  
(Continued)

**NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS**

During calendar year 2021, the County made allowable transfers of \$1,555,018 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 \$3,076,078 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 2021 and the amount transferred to the Child Care and Development and Social Services Block Grant programs.

Total Temporary Assistance for Needy Families.....	\$ 4,631,096
Total reported as Child Care and Development program.....	(168,918)
Total reported as Social Services Block Grant .....	<u>(1,386,100)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 3,076,078</u>

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# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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(800) 282-0370

## 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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Licking County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the ensuring emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Land Reutilization Corporation and 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.

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

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

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

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

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

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2022

# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Licking County  
20 South Second Street  
Newark, Ohio 43055

To the Board of County Commissioners:

### Report on Compliance for Each Major Federal Program

#### ***Opinion on Each Major Federal Program***

We have audited Licking County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Licking County's major federal programs for the year ended December 31, 2021. Licking County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Licking County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

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

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

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

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

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

### **Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Licking County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the ensuring emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Land Reutilization Corporation and 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. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 28, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 13, 2022

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**LICKING COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	-Supplemental Nutrition Assistance Program Cluster -Workforce Innovation and Opportunity Act Cluster -Federal Transit Cluster -Medicaid Cluster -AL# 21.027 - Coronavirus State and Local Fiscal Recovery Funds
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

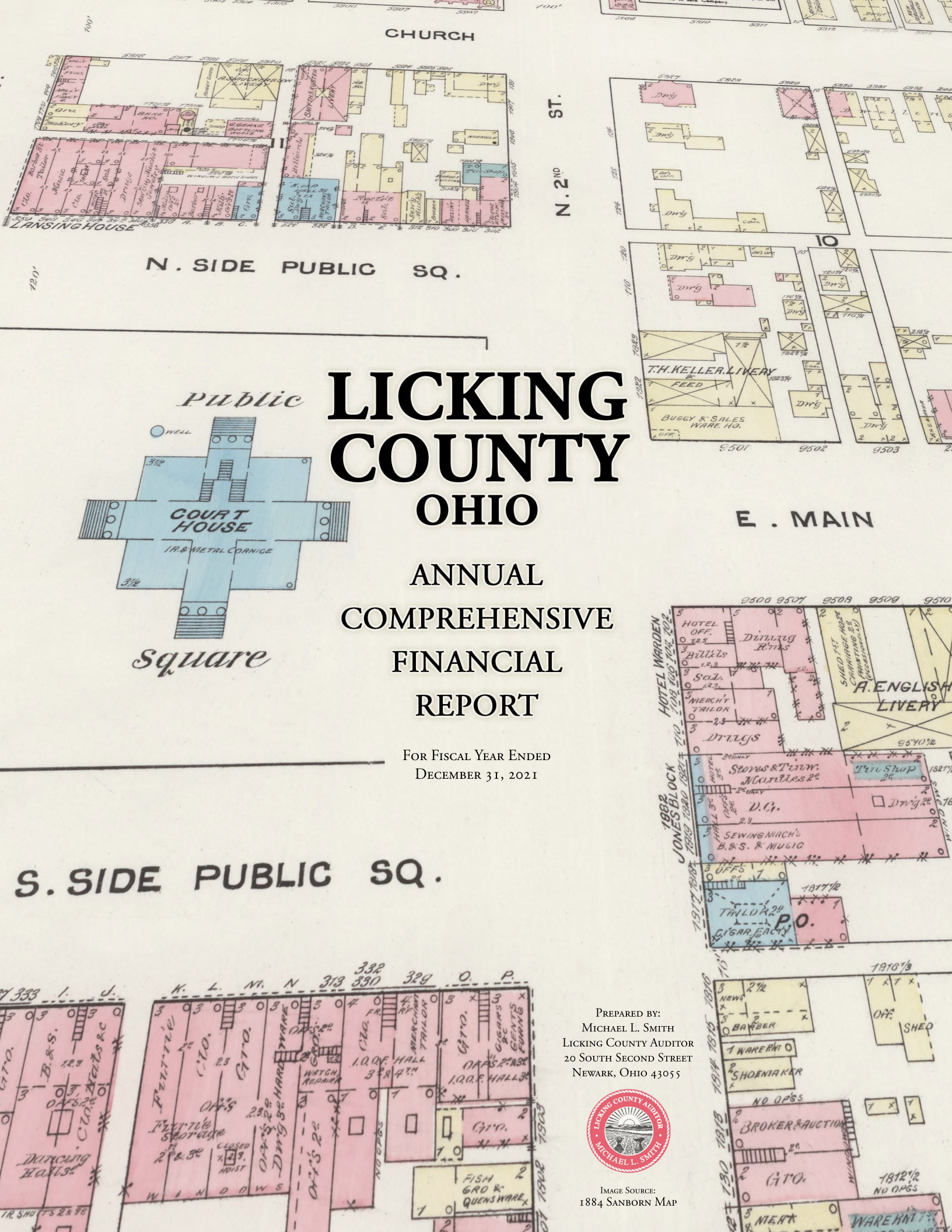
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
 REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

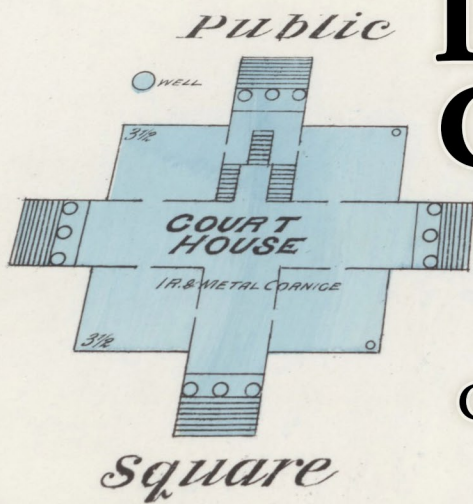
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# LICKING COUNTY OHIO ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED DECEMBER 31, 2021



S. SIDE PUBLIC SQ.

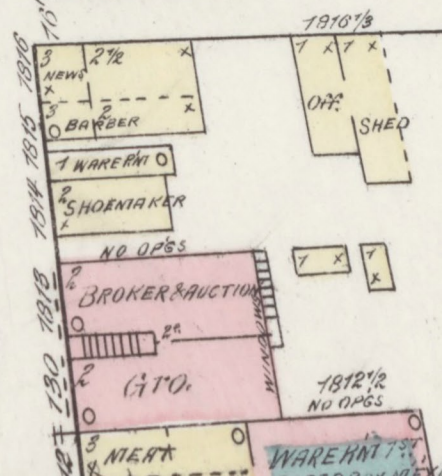
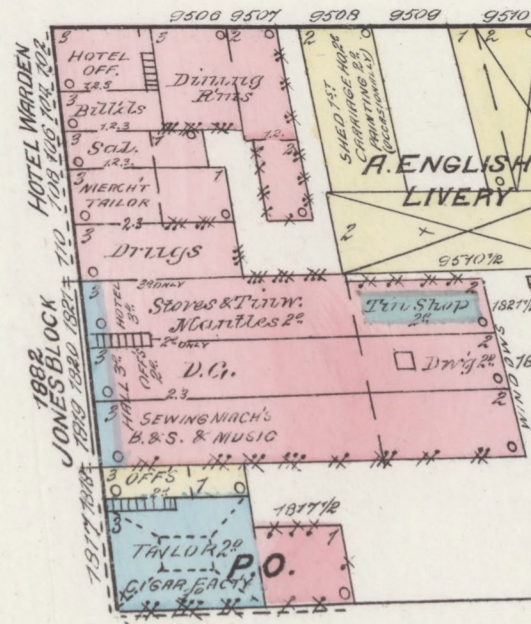
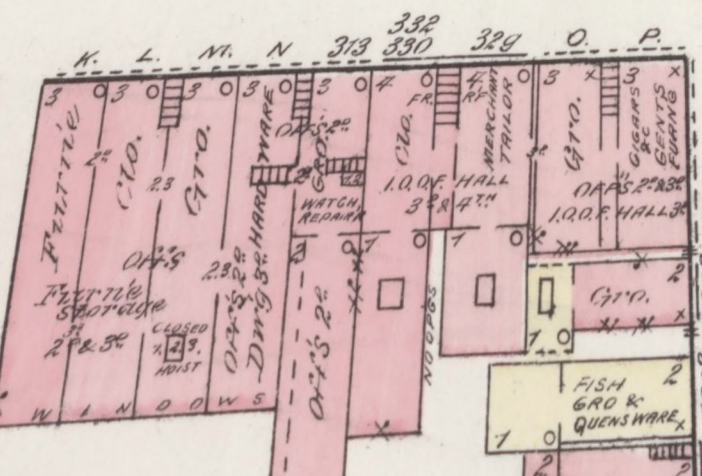
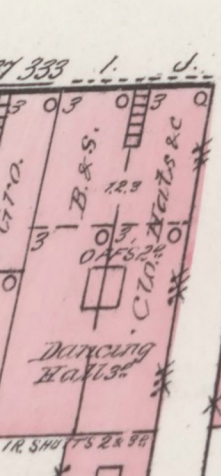
N. 2<sup>ND</sup> ST.

E. MAIN

PREPARED BY:  
MICHAEL L. SMITH  
LICKING COUNTY AUDITOR  
20 SOUTH SECOND STREET  
NEWARK, OHIO 43055



IMAGE SOURCE:  
1884 SANBORN MAP



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**LICKING COUNTY, OHIO**

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Michael Smith  
County Auditor

Prepared by the  
Licking County Auditor's Office

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Licking County, Ohio

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## **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

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June 28, 2022

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

The Annual Comprehensive Financial Report (Annual Report) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2021 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 accountants.

**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 687 square miles serves a residential population estimated at over 178,500. The County includes 25 townships, 10 villages, 4 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. Fiscal year 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 first quarter 2022 returns on sales tax, and property tax, which accounted for nearly 72% of all general fund revenues in 2021, show an increase of 4% from last year. The continuing conservative approach taken by most elected officials helped build a general fund reserve which exceeded 55 million by year end. The commissioners passed the annual appropriation in March of 2022 in the amount of \$84.367 million for the general fund.

The 2021 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 2021, as the State average was 5.5%. Unemployment rates for March of 2022 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 Genesee 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 2021, the County provided \$1.6 million dollars, through Bond Anticipation Notes (BAN), to the Licking County Regional Airport Authority to finance part of the cost of acquiring, constructing, and equipping airport facilities consisting of a 13 unit T-hangar, attached box hangar, and associated pavement, at the Airport. These BANs were rolled on April 21, 2022.

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

Work has started on a reclamation project for the Licking County Courthouse. The Commissioners approved an appropriated total of \$8,000,000 for Calendar Year 2022. 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.

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 235 properties from delinquency into the hands of responsible property owners.

In early January 2022, the County was selected by Intel, the world's largest semiconductor chip manufacturer, as the location for a chip manufacturing project in excess of \$20 billion. This project includes plans for two factories to be built by 2025. This project will be the largest single private sector company investment in Ohio's history and is expected to generate more than 20,000 jobs, including 3,000 direct Intel jobs, 7,000 construction jobs over the course of the build, and tens of thousands of additional indirect and support jobs. The project is expected to add \$2.8 billion to Ohio's annual gross state product.



## 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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This represented the 21st 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 Annual Comprehensive 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.

**Public Disclosure:**

The publication of this Annual Comprehensive 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:**

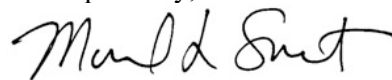
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much 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 Annual Comprehensive 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

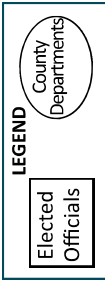
## LICKING COUNTY, OHIO

### LIST OF ELECTED OFFICIALS FOR THE YEAR ENDED DECEMBER 31, 2021

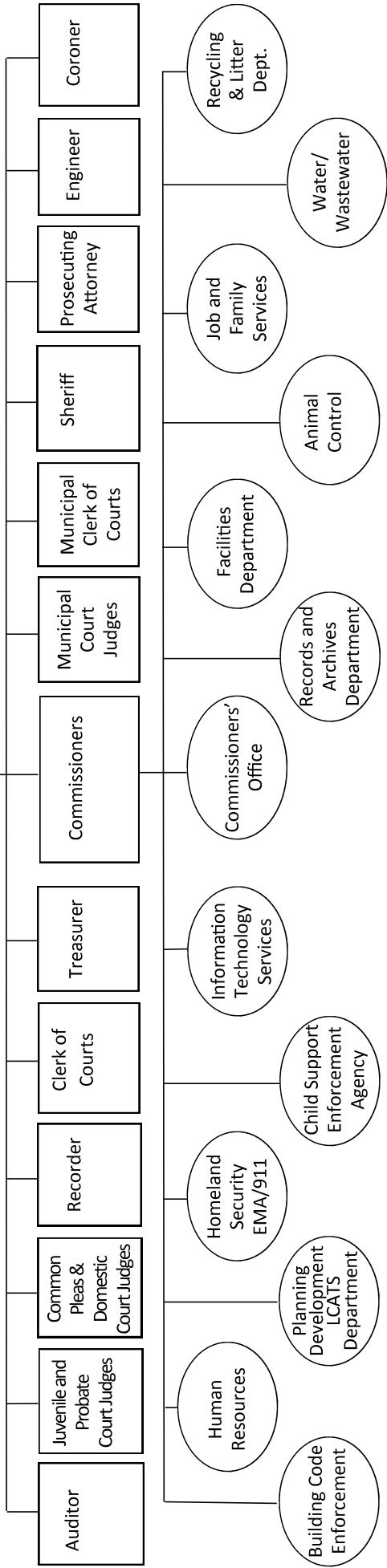
<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Timothy E. Bubb	Commissioner	1/1/2025
Duane Hayes Flowers	Commissioner	1/2/2025
Rick Black	Commissioner	12/31/2022
<b>OTHER ELECTED OFFICIALS</b>		
Michael L. Smith	Auditor	3/12/2023
Roy Van Atta	Treasurer	8/31/2025
Jared Knerr	Engineer	1/5/2025
Olivia Parkinson	Clerk of Courts	1/5/2025
Bryan Long	Recorder	1/5/2025
Randy Thorp	Sheriff	1/5/2025
Bill Hayes	Prosecutor	1/5/2025
Michael E Campolo	Coroner	1/5/2025
<b>COMMON PLEAS COURT</b>		
Honorable Thomas M. Marcelain	Judge	2/8/2027
Honorable David W. Branstool	Judge	12/31/2024
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/2026
Honorable Earl Duke Frost	Judge	12/31/2022
<i>Probate/Juvenile Division</i>		
Honorable Deborah G. Lang	Judge	2/8/2027
<b>COUNTY MUNICIPAL COURT</b>		
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@lickcounty.com**  
**Tim Bubb: (W) 740-670-5118 tbubb@lickcounty.com**  
**Duane H. Flowers: (W) 740-670-5117 dflowers@lickcounty.com**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Licking County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

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# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Licking County  
20 South Second Street  
Newark, Ohio 43055

To the Governing Body:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Licking County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Developmental Disabilities, Children's Service, and ARPA for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Land Reutilization Corporation, which represent 1.11 percent, 1.05 percent, and .62 percent, and Transportation Improvement District which represent 2.58 percent, (2.24) percent, and .59 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information as of December 31, 2021, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Licking Reutilization Corporation and Transportation Improvement District, are based solely on the report of other auditors.

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

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

---

Efficient • Effective • Transparent

### ***Emphasis of Matter***

As discussed in Note 23 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

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

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

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

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

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

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

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

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

### ***Required Supplementary Information***

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

### ***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we will also issue our report dated June 28, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2022

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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The discussion and analysis of Licking County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

**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 \$173.4 million (net position).
- The County's Governmental Activities net position increased by \$71.4 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$651,240. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$128.5 million, an \$25.6 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 \$65.6 million, or approximately 94 percent of total general fund expenditures.
- OPERS approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the total OPEB liability for OPERS and resulted in the County reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years) causing a significant decrease in expenses.

**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.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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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).

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.

**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, American Relief Plan 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.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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

**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.

**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.

**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.

**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.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2021  
(Unaudited)

**Government-Wide Financial Analysis**

The table below provides a comparative summary of the County's net position at December 31, 2021 and December 31, 2020:

	Net Position					
	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
<u>Assets</u>						
Current and Other Assets	\$ 216,386,820	\$ 174,295,388	\$ 42,091,432	\$ 7,165,883	\$ 7,121,515	\$ 44,368
Capital Assets, Net	114,523,237	112,121,516	2,401,721	18,754,840	19,479,170	(724,330)
Net OPEB Asset	6,271,806	13,578	6,258,228	63,187	-	63,187
Total Assets	<u>337,181,863</u>	<u>286,430,482</u>	<u>50,751,381</u>	<u>25,983,910</u>	<u>26,600,685</u>	<u>(616,775)</u>
<u>Deferred Outflows of Resources</u>						
Pension	9,432,175	12,954,830	(3,522,655)	89,126	109,687	(20,561)
OPEB	4,109,838	8,613,258	(4,503,420)	38,123	76,191	(38,068)
Total Deferred Inflows of Resources	<u>13,542,013</u>	<u>21,568,088</u>	<u>(8,026,075)</u>	<u>127,249</u>	<u>185,878</u>	<u>(58,629)</u>
<u>Liabilities</u>						
Current and Other Liabilities	24,522,672	9,847,567	14,675,105	94,049	163,412	(69,363)
Long-Term Liabilities:						
Due Within One Year	5,726,377	4,077,544	1,648,833	762,423	757,861	4,562
Due in More than One Year:						
Other Amounts	29,442,674	31,880,003	(2,437,329)	6,199,830	6,960,073	(760,243)
Net Pension Liability	53,728,520	69,837,946	(16,109,426)	541,716	703,545	(161,829)
Net OPEB Liability	-	47,358,935	(47,358,935)	-	478,373	(478,373)
Total Liabilities	<u>113,420,243</u>	<u>163,001,995</u>	<u>(49,581,752)</u>	<u>7,598,018</u>	<u>9,063,264</u>	<u>(1,465,246)</u>
<u>Deferred Inflows of Resources</u>						
Property and Other Local Taxes	39,536,592	39,424,337	112,255	-	-	-
Pension	23,283,058	14,854,994	8,428,064	249,931	209,019	40,912
OPEB	19,132,693	6,774,249	12,358,444	205,272	107,582	97,690
Total Deferred Inflows of Resources	<u>81,952,343</u>	<u>61,053,580</u>	<u>20,898,763</u>	<u>455,203</u>	<u>316,601</u>	<u>138,602</u>
<u>Net Position</u>						
Net Investment in Capital Assets	87,011,096	82,727,180	4,283,916	11,844,816	11,816,451	28,365
Restricted	59,558,290	50,533,065	9,025,225	-	-	-
Unrestricted	8,781,904	(49,317,250)	58,099,154	6,213,122	5,590,247	622,875
Total Net Position	<u>\$ 155,351,290</u>	<u>\$ 83,942,995</u>	<u>\$ 71,408,295</u>	<u>\$ 18,057,938</u>	<u>\$ 17,406,698</u>	<u>\$ 651,240</u>



**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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**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.

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 additions offset by current year depreciation.

The decrease in Other Long-Term Liabilities is primarily the result of regular debt payments.

The addition of a net OPEB asset, significant decrease in net OPEB liability and increase in deferred inflows for OPEB is related to OPERS changes previously discussed in the financial highlights.

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 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 addition of a net OPEB asset, significant decrease in net OPEB liability and increase in deferred inflows for OPEB is related to OPERS changes previously discussed in the financial highlights.

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.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2021  
(Unaudited)

The table below provides a comparative analysis of changes in net position for 2021 and 2020:

	Change in Net Position					
	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
<b>Revenues</b>						
Program revenues:						
Charges for Services	\$ 24,999,999	\$ 21,771,457	\$ 3,228,542	\$ 3,343,228	\$ 3,486,920	\$ (143,692)
Operating Grants and Contributions	44,523,796	51,221,297	(6,697,501)	-	-	-
Capital Grants and Contributions	2,121,368	674,018	1,447,350	-	365,864	(365,864)
Total program revenues	<u>71,645,163</u>	<u>73,666,772</u>	<u>(2,021,609)</u>	<u>3,343,228</u>	<u>3,852,784</u>	<u>(509,556)</u>
General revenues:						
Property Taxes	40,293,807	37,362,736	2,931,071	-	-	-
Sales Taxes	50,403,236	42,337,370	8,065,866	-	-	-
Intergovernmental, Unrestricted	7,957,961	6,565,313	1,392,648	-	-	-
Investment Earnings	(626,872)	3,395,206	(4,022,078)	2,176	29,044	(26,868)
Miscellaneous	1,662,444	2,951,545	(1,289,101)	104,514	64,952	39,562
Total general revenues	<u>99,690,576</u>	<u>92,612,170</u>	<u>7,078,406</u>	<u>106,690</u>	<u>93,996</u>	<u>12,694</u>
Total revenues	<u>171,335,739</u>	<u>166,278,942</u>	<u>5,056,797</u>	<u>3,449,918</u>	<u>3,946,780</u>	<u>(496,862)</u>
<b>Expenses</b>						
Public Safety	17,041,032	35,476,020	(18,434,988)	-	-	-
Health	4,955,019	6,059,498	(1,104,479)	-	-	-
Human Services	41,417,955	51,840,546	(10,422,591)	-	-	-
Conservation and Recreation	571,832	564,444	7,388	-	-	-
Community and Economic Development	1,526,378	6,514,979	(4,988,601)	-	-	-
Public Works	10,107,128	13,695,873	(3,588,745)	-	-	-
General Government	23,412,090	37,260,034	(13,847,944)	-	-	-
Interest and Fiscal Charges	896,010	1,489,138	(593,128)	-	-	-
Water	-	-	-	508,677	457,347	51,330
Wastewater	-	-	-	2,290,001	2,713,351	(423,350)
Total expenses	<u>99,927,444</u>	<u>152,900,532</u>	<u>(52,973,088)</u>	<u>2,798,678</u>	<u>3,170,698</u>	<u>(372,020)</u>
Change in Net Position	71,408,295	13,378,410	-	651,240	776,082	-
Net Position, Beginning of Year	<u>83,942,995</u>	<u>70,564,585</u>		<u>17,406,698</u>	<u>16,630,616</u>	
Net Position, End of Year	<u>\$ 155,351,290</u>	<u>\$ 83,942,995</u>		<u>\$ 18,057,938</u>	<u>\$ 17,406,698</u>	

**Governmental Activities**

Operating grants and contributions decreased significantly in comparison with the prior year. This decrease is primarily the result of the County receiving CARES Act funding in the prior year.

Sales taxes increased significantly in comparison with the prior year. This increase is primarily the result of the County receiving greater sales tax during the year as well as the County receiving more in the first two months of 2022 in comparison with the prior year.

Investment earnings decreased significantly in comparison with the prior fiscal year. This decrease is primarily the result of a decline in interest rates in 2021.

See financial highlights for explanation of significant decrease in expenses. The negative expense reported by OPERS was also caused by the switch from reporting a net OPEB liability to a net OPEB asset.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

**Business-Type Activities**

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

**Financial Analysis of the Governmental Funds**

The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2021 and 2020.

	Fund Balance December 31, 2021	Fund Balance December 31, 2020	Increase (Decrease)
General	\$ 70,914,585	\$ 53,196,940	\$ 17,717,645
Developmental Disabilities	25,387,935	22,066,541	3,321,394
Children's Services	4,549,918	1,247,221	3,302,697
ARPA	(7,064)	-	(7,064)
Other Governmental Funds	27,656,859	26,453,030	1,203,829
Total	<u>\$ 128,502,233</u>	<u>\$ 102,963,732</u>	<u>\$ 25,538,501</u>

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased during the current fiscal year. This increase is primarily the result of an increase in sales tax revenue and property tax revenue. Property tax revenues increased as a result of the increase in property values appreciating over the last year.

The fund balance of the County's Developmental Disabilities Fund increased during the current fiscal year. This increase represents the amount in which property taxes and intergovernmental revenues exceeded program expenditures. Property tax revenues increased as a result of the increase in property values appreciating over the last year.

The fund balance of the County's Children's Services Fund increased during the current fiscal year. This increase is primarily the result of a decrease in program expenditures.

The fund balance of the County's ARPA Fund decreased during the current fiscal year. This decrease represents the amount in which expenditures exceeded intergovernmental revenues.

**Financial Analysis of the Proprietary Funds**

The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2021 and 2020.

	Net Position December 31, 2021	Net Position December 31, 2020	Increase
Water	\$ 2,047,725	\$ 2,219,136	\$ (171,411)
Wastewater	16,010,213	15,187,562	822,651
Total	<u>\$ 18,057,938</u>	<u>\$ 17,406,698</u>	<u>\$ 651,240</u>

The wastewater increase is the result of customer charges exceeding operating expenses.

**Licking County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
(Unaudited)

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### **General Fund Budgeting Highlights**

During the year, actual revenues and other financing sources exceeded the final budget by approximately \$13.0 million. A significant portion of this variance is the result of sales tax and charges for services, both of which were more than anticipated and the issuance of debt. The final revenue estimates were approximately \$1.2 million more than the original revenue estimates. This variance is the result of higher revenue expected from the charges for services provided by the County.

The County's final appropriation measure exceeded the original by approximately \$1.1 million and actual budgetary expenditures were approximately \$12.0 million less than the final appropriations measure. This variance is mainly the result of a reduction in expenditures due to the ongoing COVID-19 pandemic.

### **Capital Assets**

The County's investment in capital assets for governmental activities as of December 31, 2021, including land, buildings and improvements, equipment and machinery, and infrastructure (net of accumulated depreciation) increased in comparison with the prior year. This increase represents the amount in which current year acquisitions exceeded current year depreciation, net current year net disposals.

The County's investment in capital assets for business-type activities as of December 31, 2021, including land, buildings and improvements, equipment and machinery, and infrastructure (net of accumulated depreciation) decreased in comparison with the prior year. This decrease consists of current year depreciation offset by current year acquisitions.

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, 2021, including bonds and loans, decreased in comparison with the prior year. This decrease represents principal payments made during the year offset by new debt of \$1.6 million.

The County's business-type activities debt as of December 31, 2021 decreased 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](mailto:msmith@lcounty.com) or telephone at (740) 670-5040.

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**Licking County, Ohio**  
**Statement of Net Position**  
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 145,604,166	\$ 6,292,457	\$ 151,896,623
Cash and Cash Equivalents in Segregated Accounts	1,570,775	-	1,570,775
Cash and Cash Equivalents with Fiscal Agents	1,009,524	-	1,009,524
Property Taxes Receivable	40,789,025	-	40,789,025
Sales Taxes Receivable	13,054,209	-	13,054,209
Accounts Receivable	586,656	599,499	1,186,155
Intergovernmental Receivable	10,121,401	-	10,121,401
Accrued Interest Receivable	280,916	-	280,916
Special Assessments Receivable	307,761	153,139	460,900
Loans Receivable	2,017,275	-	2,017,275
Prepaid Items	445,504	-	445,504
Materials and Supplies Inventory	599,608	120,788	720,396
Properties Held for Resale	-	-	-
Rehab Properties	-	-	-
Tax Lien Purchases	-	-	-
Net OPEB Asset	6,271,806	63,187	6,334,993
Non-Depreciable Capital Assets	7,463,747	144,478	7,608,225
Depreciable Capital Assets, Net	107,059,490	18,610,362	125,669,852
<i>Total Assets</i>	<u>337,181,863</u>	<u>25,983,910</u>	<u>363,165,773</u>
<b>Deferred Outflows of Resources</b>			
Pension	9,432,175	89,126	9,521,301
OPEB	4,109,838	38,123	4,147,961
<i>Total Deferred Outflows of Resources</i>	<u>13,542,013</u>	<u>127,249</u>	<u>13,669,262</u>
<b>Liabilities</b>			
Accounts Payable	2,319,349	49,520	2,368,869
Accrued Wages and Benefits	1,462,005	12,193	1,474,198
Intergovernmental Payable	942,389	9,187	951,576
Claims Payable	1,835,230	-	1,835,230
Retainage Payable	612,654	-	612,654
Unearned Revenue	17,259,959	-	17,259,959
Accrued Interest Payable	91,086	23,149	114,235
Long-Term Liabilities:			
Due Within One Year	5,726,377	762,423	6,488,800
Due In More Than One Year:			
Net Pension Liability	53,728,520	541,716	54,270,236
Other Amounts Due in More Than One Year	29,442,674	6,199,830	35,642,504
<i>Total Liabilities</i>	<u>113,420,243</u>	<u>7,598,018</u>	<u>121,018,261</u>
<b>Deferred Inflows of Resources</b>			
Property and Other Local Taxes	39,536,592	-	39,536,592
Pension	23,283,058	249,931	23,532,989
OPEB	19,132,693	205,272	19,337,965
<i>Total Deferred Inflows of Resources</i>	<u>81,952,343</u>	<u>455,203</u>	<u>82,407,546</u>
<b>Net Position</b>			
Net Investment in Capital Assets	87,011,096	11,844,816	98,855,912
Restricted for:			
Capital Projects	449,101	-	449,101
Debt Service	609,228	-	609,228
Public Safety	3,293,110	-	3,293,110
Health	561,674	-	561,674
Human Services	33,718,419	-	33,718,419
Conservation and Recreation	37,657	-	37,657
Community and Economic Development	4,023,505	-	4,023,505
Public Works	10,575,093	-	10,575,093
General Government	6,290,503	-	6,290,503
Transportation Projects	-	-	-
Unrestricted (Deficit)	8,781,904	6,213,122	14,995,026
<i>Total Net Position</i>	<u>\$ 155,351,290</u>	<u>\$ 18,057,938</u>	<u>\$ 173,409,228</u>

See accompanying notes to the basic financial statements.

Component Units		
Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ 920,657	\$ 502,256	\$ 1,770,071
-	-	-
-	-	-
-	-	-
297	-	-
45,847	44,885	76,655
-	-	-
-	-	-
-	2,128	-
-	-	-
-	83,654	-
-	148,481	-
-	19,310	-
-	-	-
7,512,160	-	-
3,830,060	-	15,780
12,309,021	800,714	1,862,506
-	-	-
-	-	-
-	-	-
398,950	44,885	46,520
-	-	-
-	-	-
-	-	-
126,713	-	-
-	-	235,126
-	-	25,353
-	-	-
-	-	145,000
-	-	-
-	-	3,028,377
525,663	44,885	3,480,376
-	-	-
-	-	-
-	-	-
-	-	-
10,837,135	-	-
39,142	-	-
-	-	58,242
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	827,599
907,081	755,829	(2,503,711)
\$ 11,783,358	\$ 755,829	\$ (1,617,870)

See accompanying notes to the basic financial statements.

**Licking County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government	\$ 23,412,090	\$ 20,925,819	\$ 3,841,502	\$ -
Public Safety	17,041,032	1,020,716	1,947,710	-
Public Works	10,107,128	604,990	11,735,463	2,121,368
Health	4,955,019	728,947	388,984	-
Human Services	41,417,955	1,044,621	25,831,818	-
Conservation and Recreation	571,832	-	1,968	-
Community and Economic Development	1,526,378	674,906	776,351	-
Debt Service:				
Interest and Fiscal Charges	896,010	-	-	-
<i>Total Governmental Activities</i>	<u>99,927,444</u>	<u>24,999,999</u>	<u>44,523,796</u>	<u>2,121,368</u>
<b>Business-Type Activities</b>				
Water	508,677	327,216	-	-
Wastewater	2,290,001	3,016,012	-	-
<i>Total Business-Type Activities</i>	<u>2,798,678</u>	<u>3,343,228</u>	<u>-</u>	<u>-</u>
<b>Component Unit</b>				
Airport Authority	363,051	96,034	-	2,058,119
Land Reutilization Corporation	467,375	-	44,885	-
Transportation Improvement District	425,278	-	-	354,627
<i>Total Component Units</i>	<u>1,255,704</u>	<u>96,034</u>	<u>44,885</u>	<u>2,412,746</u>
<i>Total</i>	<u>\$ 103,981,826</u>	<u>\$ 28,439,261</u>	<u>\$ 44,568,681</u>	<u>\$ 4,534,114</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  
Total General Revenues  
  
Change in Net Position  
  
Net Position Beginning of Year  
  
Net Position End of Year



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
\$ 1,355,231	\$ -	\$ 1,355,231	\$ -	\$ -	\$ -
(14,072,606)	-	(14,072,606)	-	-	-
4,354,693	-	4,354,693	-	-	-
(3,837,088)	-	(3,837,088)	-	-	-
(14,541,516)	-	(14,541,516)	-	-	-
(569,864)	-	(569,864)	-	-	-
(75,121)	-	(75,121)	-	-	-
(896,010)	-	(896,010)	-	-	-
(28,282,281)	-	(28,282,281)	-	-	-
-	(181,461)	(181,461)	-	-	-
-	726,011	726,011	-	-	-
-	544,550	544,550	-	-	-
-	-	-	1,791,102	-	-
-	-	-	-	(422,490)	-
-	-	-	-	-	(70,651)
-	-	-	1,791,102	(422,490)	(70,651)
(28,282,281)	544,550	(27,737,731)	1,791,102	(422,490)	(70,651)
10,353,310	-	10,353,310	-	-	-
12,392,429	-	12,392,429	-	-	-
8,368,176	-	8,368,176	-	-	-
3,708,191	-	3,708,191	-	-	-
5,471,701	-	5,471,701	-	-	-
50,403,236	-	50,403,236	-	-	-
7,957,961	-	7,957,961	-	208,665	70,967
(626,872)	2,176	(624,696)	280	-	760
1,662,444	104,514	1,766,958	-	194,888	-
99,690,576	106,690	99,797,266	280	403,553	71,727
71,408,295	651,240	72,059,535	1,791,382	(18,937)	1,076
83,942,995	17,406,698	101,349,693	9,991,976	774,766	(1,618,946)
<u>\$ 155,351,290</u>	<u>\$ 18,057,938</u>	<u>\$ 173,409,228</u>	<u>\$ 11,783,358</u>	<u>\$ 755,829</u>	<u>\$ (1,617,870)</u>

See accompanying notes to the basic financial statements.

**Licking County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2021*

	General	Developmental Disabilities	Children's Services	ARPA
Equity in Pooled Cash and Investments	\$ 62,736,559	\$ 24,267,479	\$ 5,294,564	\$ 16,824,933
Cash and Cash Equivalents in Segregated Accounts	-	838,630	-	-
Taxes Receivable	23,748,254	12,643,055	8,492,378	-
Accounts Receivable	312,884	2,676	3,122	-
Intergovernmental Receivable	3,523,243	688,234	235,296	-
Accrued Interest Receivable	280,003	-	-	730
Special Assessments Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Inventory of Supplies, at Cost	252,854	-	-	-
Due from Other Funds	-	-	-	-
<i>Total Assets</i>	<u>\$ 90,853,797</u>	<u>\$ 38,440,074</u>	<u>\$ 14,025,360</u>	<u>\$ 16,825,663</u>
<b>Liabilities</b>				
Accounts Payable	\$ 1,119,658	\$ 187,792	\$ 50,752	\$ 60,434
Accrued Wages and Benefits Payable	914,055	87,166	-	-
Intergovernmental Payable	619,030	61,458	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	16,771,563
Compensated Absences Payable	26,645	728	-	-
Due to Other Funds	-	-	890,471	-
<i>Total Liabilities</i>	<u>2,679,388</u>	<u>337,144</u>	<u>941,223</u>	<u>16,831,997</u>
<b>Deferred Inflows of Resources</b>				
Property and Other Local Taxes	10,359,339	12,261,600	8,241,805	-
Unavailable Revenue	6,900,485	453,395	292,414	730
<i>Total Deferred Inflows of Resources</i>	<u>17,259,824</u>	<u>12,714,995</u>	<u>8,534,219</u>	<u>730</u>
<b>Fund Balances</b>				
Nonspendable	923,051	-	-	-
Restricted	-	25,387,935	4,549,918	-
Committed	1,300,000	-	-	-
Assigned	3,049,698	-	-	-
Unassigned	65,641,836	-	-	(7,064)
<i>Total Fund Balance</i>	<u>70,914,585</u>	<u>25,387,935</u>	<u>4,549,918</u>	<u>(7,064)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 90,853,797</u>	<u>\$ 38,440,074</u>	<u>\$ 14,025,360</u>	<u>\$ 16,825,663</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 24,179,656	\$ 133,303,191
732,145	1,570,775
8,959,547	53,843,234
232,256	550,938
5,674,628	10,121,401
183	280,916
307,761	307,761
2,017,275	2,017,275
346,754	599,608
890,471	890,471
<u>\$ 43,340,676</u>	<u>\$ 203,485,570</u>
\$ 896,297	\$ 2,314,933
458,003	1,459,224
256,691	937,179
612,654	612,654
488,396	17,259,959
-	27,373
-	890,471
<u>2,712,041</u>	<u>23,501,793</u>
8,673,848	39,536,592
<u>4,297,928</u>	<u>11,944,952</u>
<u>12,971,776</u>	<u>51,481,544</u>
346,754	1,269,805
27,029,584	56,967,437
128,869	1,428,869
153,198	3,202,896
(1,546)	65,633,226
<u>27,656,859</u>	<u>128,502,233</u>
<u>\$ 43,340,676</u>	<u>\$ 203,485,570</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, 2021*

<b>Total Governmental Fund Balances</b>		\$ 128,502,233
<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.		114,523,237
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Sales Taxes	\$ 4,535,170	
Property Taxes	287,841	
Special Assessments	307,761	
Intergovernmental	6,582,246	
Accounts Receivable	66,089	
Interest Receivable	<u>165,845</u>	11,944,952
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.		11,705,310
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(91,086)
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	6,252,850	
Deferred Outflows - Pension	9,401,970	
Deferred Outflows - OPEB	4,096,461	
Net Pension Liability	(53,566,005)	
Deferred Inflows - Pension	(23,211,312)	
Deferred Inflows - OPEB	<u>(19,073,581)</u>	(76,099,617)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(26,719,694)	
Unamortized Bond Premium	(678,715)	
Capital Leases	(574,480)	
Notes Payable	(1,600,000)	
Loans Payable	(510,467)	
Compensated Absences	<u>(5,050,383)</u>	(35,133,739)
<i>Net Position of Governmental Activities</i>		<u>\$ 155,351,290</u>

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**Licking County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2021*

	General	Developmental Disabilities	Children's Services	ARPA
<b>Revenues</b>				
Sales Taxes	\$ 50,235,356	\$ -	\$ -	\$ -
Property Taxes	10,367,392	12,410,392	8,380,006	-
Intergovernmental	7,901,402	4,262,202	7,853,950	405,122
Investment Earnings	(835,805)	5,458	-	(150)
Licenses and Permits	13,529	-	-	-
Fines and Forfeitures	134,818	-	-	-
Special Assessments	-	-	-	-
Charges for Services	15,848,184	-	-	-
Miscellaneous	1,641,801	49,098	245,026	-
<i>Total Revenues</i>	<u>85,306,677</u>	<u>16,727,150</u>	<u>16,478,982</u>	<u>404,972</u>
<b>Expenditures</b>				
Current:				
General Government	27,128,523	-	-	109,832
Public Safety	28,434,178	-	-	-
Public Works	233,403	-	-	242,584
Health	329,018	-	-	-
Human Services	3,878,240	13,300,059	14,092,274	59,620
Conservation and Recreation	569,933	-	-	-
Community and Economic Development	35,000	-	-	-
Capital Outlay	3,893,736	105,697	-	-
Debt Service:				
Principal Retirement	540,889	-	-	-
Interest and Fiscal Charges	25,069	-	-	-
Bond Issuance Costs	12,940	-	-	-
<i>Total Expenditures</i>	<u>65,080,929</u>	<u>13,405,756</u>	<u>14,092,274</u>	<u>412,036</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,225,748</u>	<u>3,321,394</u>	<u>2,386,708</u>	<u>(7,064)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bond Anticipation Notes	1,600,000	-	-	-
Proceeds of Bonds	806,115	-	-	-
Transfers In	-	-	915,989	-
Transfers Out	(4,934,824)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(2,528,709)</u>	<u>-</u>	<u>915,989</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	17,697,039	3,321,394	3,302,697	(7,064)
<i>Fund Balances Beginning of Year</i>	53,196,940	22,066,541	1,247,221	-
<i>Increase (Decrease) in Consumable Inventory</i>	20,606	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 70,914,585</u>	<u>\$ 25,387,935</u>	<u>\$ 4,549,918</u>	<u>\$ (7,064)</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ -	\$ 50,235,356
9,193,175	40,350,965
33,270,358	53,693,034
(1,338)	(831,835)
617,372	630,901
516,241	651,059
205,936	205,936
6,427,616	22,275,800
919,743	2,855,668
<u>51,149,103</u>	<u>170,066,884</u>
6,789,155	34,027,510
2,394,207	30,828,385
10,315,803	10,791,790
4,817,269	5,146,287
20,343,006	51,673,199
1,899	571,832
1,547,835	1,582,835
4,182,823	8,182,256
2,581,821	3,122,710
895,176	920,245
-	12,940
<u>53,868,994</u>	<u>146,859,989</u>
<u>(2,719,891)</u>	<u>23,206,895</u>
-	1,600,000
-	806,115
4,247,173	5,163,162
<u>(228,338)</u>	<u>(5,163,162)</u>
<u>4,018,835</u>	<u>2,406,115</u>
1,298,944	25,613,010
26,453,030	102,963,732
(95,115)	(74,509)
<u>\$ 27,656,859</u>	<u>\$ 128,502,233</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, 2021*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	25,613,010
<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	\$ 7,879,266	
Current Year Depreciation	<u>(5,349,793)</u>	2,529,473
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.		
		(127,752)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales Taxes	167,880	
Property Taxes	(57,158)	
Special Assessments	24,136	
Intergovernmental	986,091	
Miscellaneous	18,943	
Investment Earnings	<u>41,949</u>	1,181,841
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(74,509)
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	2,620,346	
Special Assessment Bonds	25,000	
Loans Payable	<u>477,364</u>	3,122,710
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Notes Payable	(1,600,000)	
Proceeds of Bonds	<u>(806,115)</u>	(2,406,115)
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	(17,255)	
Amortization of Premium on Bonds	<u>54,430</u>	37,175
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		7,463,453
Except for amount reported as deferred inflows/outflows, changes in the net pension liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(3,316,430)	
OPEB	<u>36,643,706</u>	33,327,276
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.		
		700,019
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>41,714</u>
<i>Change in Net Position of Governmental Activities</i>	\$	<u>71,408,295</u>



**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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Sales Taxes	\$ 41,500,000	\$ 41,500,000	\$ 48,994,617	\$ 7,494,617
Property Taxes	9,840,174	9,840,174	10,363,243	523,069
Intergovernmental	7,333,174	7,333,174	7,654,403	321,229
Investment Income	2,013,300	2,013,300	944,630	(1,068,670)
Licenses and Permits	10,330	10,330	13,529	3,199
Fines and Forfeitures	149,000	149,000	135,391	(13,609)
Charges for Services	9,260,739	10,460,739	13,912,252	3,451,513
Miscellaneous	1,681,283	1,681,283	1,641,174	(40,109)
<i>Total Revenues</i>	<u>71,788,000</u>	<u>72,988,000</u>	<u>83,659,239</u>	<u>10,671,239</u>
<b>Expenditures</b>				
Current:				
General Government	28,567,121	30,669,414	26,721,889	3,947,525
Public Safety	30,907,727	30,997,696	29,727,326	1,270,370
Public Works	231,582	240,408	240,336	72
Health	537,313	537,313	314,274	223,039
Human Services	5,117,051	5,122,051	3,664,877	1,457,174
Conservation and Recreation	583,406	591,156	586,956	4,200
Community and Economic Development	35,000	35,000	35,000	-
Capital Outlay	7,595,130	8,083,670	4,938,863	3,144,807
Debt Service:				
Principal Retirement	540,889	540,889	540,889	-
Interest and Fiscal Charges	25,069	25,069	25,069	-
Issuance Costs	12,940	12,940	12,940	-
<i>Total Expenditures</i>	<u>74,153,228</u>	<u>76,855,606</u>	<u>66,808,419</u>	<u>10,047,187</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,365,228)</u>	<u>(3,867,606)</u>	<u>16,850,820</u>	<u>20,718,426</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of Debt	-	-	2,406,115	2,406,115
Advances In	50,000	50,000	50,000	-
Advances Out	(50,000)	(50,000)	(50,000)	-
Transfers In	30,000	30,000	-	(30,000)
Transfers Out	(8,432,474)	(6,873,665)	(4,934,777)	1,938,888
<i>Total Other Financing Sources (Uses)</i>	<u>(8,402,474)</u>	<u>(6,843,665)</u>	<u>(2,528,662)</u>	<u>4,315,003</u>
<i>Net Change in Fund Balance</i>	<u>(10,767,702)</u>	<u>(10,711,271)</u>	<u>14,322,158</u>	<u>25,033,429</u>
<i>Fund Balance Beginning of Year</i>	<u>39,945,179</u>	<u>39,945,179</u>	<u>39,945,179</u>	<u>-</u>
Prior Year Encumbrances Appropriated	2,534,274	2,534,274	2,534,274	-
<i>Fund Balance End of Year</i>	<u>\$ 31,711,751</u>	<u>\$ 31,768,182</u>	<u>\$ 56,801,611</u>	<u>\$ 25,033,429</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 12,018,179	\$ 12,018,179	\$ 12,410,863	\$ 392,684
Intergovernmental	2,700,368	2,700,368	4,152,353	1,451,985
Investment Income	-	-	211,410	211,410
Miscellaneous	50,000	50,000	61,629	11,629
<i>Total Revenues</i>	<u>14,768,547</u>	<u>14,768,547</u>	<u>16,836,255</u>	<u>2,067,708</u>
<b>Expenditures</b>				
Current:				
Human Services	17,702,795	17,702,795	14,365,927	3,336,868
Capital Outlay	948,988	959,988	107,027	852,961
<i>Total Expenditures</i>	<u>18,651,783</u>	<u>18,662,783</u>	<u>14,472,954</u>	<u>4,189,829</u>
<i>Net Change in Fund Balance</i>	(3,883,236)	(3,894,236)	2,363,301	6,257,537
<i>Fund Balance Beginning of Year</i>	20,309,824	20,309,824	20,309,824	-
Prior Year Encumbrances Appropriated	1,849,929	1,849,929	1,849,929	-
<i>Fund Balance End of Year</i>	<u>\$ 18,276,517</u>	<u>\$ 18,265,517</u>	<u>\$ 24,523,054</u>	<u>\$ 6,257,537</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 8,090,252	\$ 8,090,252	\$ 8,380,405	\$ 290,153
Intergovernmental	8,426,546	8,426,546	7,861,147	(565,399)
Miscellaneous	115,750	115,750	242,332	126,582
<i>Total Revenues</i>	<u>16,632,548</u>	<u>16,632,548</u>	<u>16,483,884</u>	<u>(148,664)</u>
<b>Expenditures</b>				
Current:				
Human Services	19,481,653	16,031,653	14,961,478	1,070,175
<i>Total Expenditures</i>	<u>19,481,653</u>	<u>16,031,653</u>	<u>14,961,478</u>	<u>1,070,175</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,849,105)</u>	<u>600,895</u>	<u>1,522,406</u>	<u>921,511</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,290,781	3,290,781	915,989	(2,374,792)
Transfers Out	(795,545)	(1,745,545)	-	1,745,545
<i>Total Other Financing Sources (Uses)</i>	<u>2,495,236</u>	<u>1,545,236</u>	<u>915,989</u>	<u>(629,247)</u>
<i>Net Change in Fund Balance</i>	(353,869)	2,146,131	2,438,395	292,264
<i>Fund Balance Beginning of Year</i>	2,380,569	2,380,569	2,380,569	-
Prior Year Encumbrances Appropriated	353,869	353,869	353,869	-
<i>Fund Balance End of Year</i>	<u>\$ 2,380,569</u>	<u>\$ 4,880,569</u>	<u>\$ 5,172,833</u>	<u>\$ 292,264</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)*  
**ARPA Fund**  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 17,150,648	\$ 17,176,685	\$ 26,037
Investment Income	-	-	3,522	3,522
<i>Total Revenues</i>	-	17,150,648	17,180,207	29,559
<b>Expenditures</b>				
Current:				
General Government	-	266,030	109,832	156,198
Public Works	-	3,050,000	617,045	2,432,955
Human Services	-	233,970	59,620	174,350
Capital Outlay	-	1,250,000	847,369	402,631
<i>Total Expenditures</i>	-	4,800,000	1,633,866	3,166,134
<i>Net Change in Fund Balance</i>	-	12,350,648	15,546,341	3,195,693
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ 12,350,648	\$ 15,546,341	\$ 3,195,693

See accompanying notes to the basic financial statements.

**Licking County, Ohio**  
**Statement of Fund Net Position**  
*Proprietary Funds*  
December 31, 2021

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 326,954	\$ 5,965,503	\$ 6,292,457	\$ 12,300,975
Cash and Cash Equivalents with Fiscal Agent	-	-	-	1,009,524
Accounts Receivable	22,048	577,451	599,499	35,718
Special Assessments Receivable	-	153,139	153,139	-
Materials and Supplies Inventory	60,394	60,394	120,788	-
Prepaid Items	-	-	-	445,504
<i>Total Current Assets</i>	<u>409,396</u>	<u>6,756,487</u>	<u>7,165,883</u>	<u>13,791,721</u>
<i>Non-Current Assets:</i>				
Net OPEB Asset	-	63,187	63,187	18,956
Non-Depreciable Capital Assets	6,328	138,150	144,478	-
Depreciable Capital Assets, Net	1,644,474	16,965,888	18,610,362	-
<i>Total Non-Current Assets</i>	<u>1,650,802</u>	<u>17,167,225</u>	<u>18,818,027</u>	<u>18,956</u>
<i>Total Assets</i>	<u>2,060,198</u>	<u>23,923,712</u>	<u>25,983,910</u>	<u>13,810,677</u>
<b>Deferred Outflows of Resources</b>				
Pension	-	89,126	89,126	30,205
OPEB	-	38,123	38,123	13,377
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>127,249</u>	<u>127,249</u>	<u>43,582</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	12,473	37,047	49,520	4,416
Accrued Wages and Benefits	-	12,193	12,193	2,781
Intergovernmental Payable	-	9,187	9,187	5,210
Claims Payable	-	-	-	1,835,230
Compensated Absences Payable	-	12,848	12,848	2,646
Accrued Interest Payable	-	23,149	23,149	-
OPWC Loans Payable	-	48,679	48,679	-
OWDA Loans Payable	-	700,896	700,896	-
<i>Total Current Liabilities</i>	<u>12,473</u>	<u>843,999</u>	<u>856,472</u>	<u>1,850,283</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable - Net of Current Portion	-	39,381	39,381	5,293
OPWC Loans Payable - Net of Current Portion	-	843,675	843,675	-
OWDA Loans Payable - Net of Current Portion	-	5,316,774	5,316,774	-
Net Pension Liability	-	541,716	541,716	162,515
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>6,741,546</u>	<u>6,741,546</u>	<u>167,808</u>
<i>Total Liabilities</i>	<u>12,473</u>	<u>7,585,545</u>	<u>7,598,018</u>	<u>2,018,091</u>
<b>Deferred Inflows of Resources</b>				
Pension	-	249,931	249,931	71,746
OPEB	-	205,272	205,272	59,112
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>455,203</u>	<u>455,203</u>	<u>130,858</u>
<b>Net Position</b>				
Net Investment in Capital Assets	1,650,802	10,194,014	11,844,816	-
Unrestricted	396,923	5,816,199	6,213,122	11,705,310
<i>Total Net Position</i>	<u>\$ 2,047,725</u>	<u>\$ 16,010,213</u>	<u>\$ 18,057,938</u>	<u>\$ 11,705,310</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, 2021*

	Enterprise			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$ 327,216	\$ 3,016,012	\$ 3,343,228	\$ 19,523,073
Other	7,911	96,603	104,514	1,085,566
<i>Total Operating Revenues</i>	<u>335,127</u>	<u>3,112,615</u>	<u>3,447,742</u>	<u>20,608,639</u>
<b>Operating Expenses</b>				
Personal Services	1,000	479,035	480,035	552,576
Contractual Services	430,422	781,013	1,211,435	2,055,592
Materials and Supplies	20,555	215,462	236,017	679
Claims	-	-	-	16,802,761
Depreciation	55,005	684,060	739,065	-
Other	1,695	67,334	69,029	584,026
<i>Total Operating Expenses</i>	<u>508,677</u>	<u>2,226,904</u>	<u>2,735,581</u>	<u>19,995,634</u>
<i>Operating Income (Loss)</i>	<u>(173,550)</u>	<u>885,711</u>	<u>712,161</u>	<u>613,005</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	2,139	37	2,176	87,014
Interest and Fiscal Charges	-	(63,097)	(63,097)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,139</u>	<u>(63,060)</u>	<u>(60,921)</u>	<u>87,014</u>
<i>Change in Net Position</i>	(171,411)	822,651	651,240	700,019
<i>Net Position Beginning of Year</i>	<u>2,219,136</u>	<u>15,187,562</u>	<u>17,406,698</u>	<u>11,005,291</u>
<i>Net Position End of Year</i>	<u>\$ 2,047,725</u>	<u>\$ 16,010,213</u>	<u>\$ 18,057,938</u>	<u>\$ 11,705,310</u>

See accompanying notes to the basic financial statements.

**Licking County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$ 323,742	\$ 2,894,520	\$ 3,218,262	\$ 19,640,989
Cash Received from Special Assessments	-	165,652	165,652	-
Cash Received from Other Operating Receipts	7,911	95,253	103,164	1,085,566
Cash Payments to Suppliers for Goods and Services	(521,016)	(1,085,653)	(1,606,669)	(2,954,287)
Cash Payments to Employees for Services and Benefits	(1,000)	(1,015,860)	(1,016,860)	(683,809)
Cash Payments for Claims	-	-	-	(16,430,586)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(190,363)</u>	<u>1,053,912</u>	<u>863,549</u>	<u>657,873</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Outlay / Acquisitions	-	(14,735)	(14,735)	-
Principal Payments on Debt	-	(752,695)	(752,695)	-
Interest Payments on Debt	-	(66,037)	(66,037)	-
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>-</u>	<u>(833,467)</u>	<u>(833,467)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>				
Interest	2,139	37	2,176	87,014
<i>Net Cash Provided by Investing Activities</i>	<u>2,139</u>	<u>37</u>	<u>2,176</u>	<u>87,014</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(188,224)	220,482	32,258	744,887
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>515,178</u>	<u>5,745,021</u>	<u>6,260,199</u>	<u>12,565,612</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 326,954</u>	<u>\$ 5,965,503</u>	<u>\$ 6,292,457</u>	<u>\$ 13,310,499</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (173,550)	\$ 885,711	\$ 712,161	\$ 613,005
Adjustments:				
Depreciation	55,005	684,060	739,065	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(3,474)	35,088	31,614	117,916
Prepaid Items	-	-	-	(291,399)
Materials and Supplies Inventory	(23,924)	(23,924)	(47,848)	-
Special Assessments Receivable	-	4,124	4,124	-
Net OPEB Asset	-	(63,187)	(63,187)	(18,956)
Deferred Outflows - Pension/OPEB	-	58,629	58,629	29,898
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(2,057)	5,678	3,621	(21,690)
Accrued Wages	-	(24,108)	(24,108)	(4,560)
Intergovernmental Payable	-	(3,573)	(3,573)	(774)
Unearned Revenue	(42,363)	-	(42,363)	-
Claims Payable	-	-	-	371,519
Compensated Absences Payable	-	(2,986)	(2,986)	(2,866)
Deferred Inflows - Pension/OPEB	-	138,602	138,602	57,841
Net Pension Liability	-	(161,829)	(161,829)	(48,549)
Net OPEB Liability	-	(478,373)	(478,373)	(143,512)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ (190,363)</u>	<u>\$ 1,053,912</u>	<u>\$ 863,549</u>	<u>\$ 657,873</u>

See accompanying notes to the basic financial statements.

**Licking County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2021*

	Custodial
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 41,701,130
Cash and Cash Equivalents in Segregated Accounts	3,825,495
Accrued Interest Receivable	430
Accounts Receivable	15,160
Intergovernmental Receivable	6,951,029
Taxes Receivable	275,850,581
Special Assessments Receivable	5,853,032
	334,196,857
<i>Total Assets</i>	
<b>Liabilities</b>	
Accounts Payable	1,519,141
Accrued Wages	82,853
Intergovernmental Payable	11,218,277
	12,820,271
<i>Total Liabilities</i>	
<b>Deferred Inflows of Resources</b>	
Property Taxes Levied for the Next Year	266,038,116
	266,038,116
<i>Total Deferred Inflows of Resources</i>	
<b>Net Position</b>	
Restricted for Individuals, Organizations & Other Govts	55,338,470
<i>Total Net Position</i>	\$ 55,338,470

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, 2021*

	Custodial
<b>Additions</b>	
Intergovernmental	\$ 8,354,206
Amounts Received as Fiscal Agent	26,944,525
Licenses, Permits & Fees for Other Governments	71,278,857
Fines & Forfeitures for Other Governments	2,723,066
Property Tax and Special Assessment Collections for Other Governments	244,071,512
Sheriff Sale Collections for Other Governments	3,555,118
Other	1,323,145
<i>Total Additions</i>	358,250,429
 <b>Deductions</b>	
Distributions as Fiscal Agent	25,183,314
Distributions of State Funds to Other Governments	9,443,755
Distributions to the State of Ohio	71,700,375
Fines & Forfeitures Distributions to Other Governments	2,837,108
Property Tax and Special Assessment Distributions to Other Governments	241,895,619
Sheriff Sale Distributions to Other Governments	3,360,402
Distributions to Individuals	899,273
<i>Total Deductions</i>	355,319,846
 <i>Change in Net Position</i>	 2,930,583
 <i>Net Position Beginning of Year</i>	 52,407,887
 <i>Net Position End of Year</i>	 \$ 55,338,470

See accompanying notes to the basic financial statements.

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## **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, 2021

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***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 2<sup>nd</sup> 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.

**Jointly Governed Organizations** – Below are the County’s jointly governed organizations.

***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. 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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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***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.

***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 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.

***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 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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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***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. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**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.

**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. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

**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.

Licking County Ohio  
Notes to the Basic Financial Statements  
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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.

**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 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.

American Rescue Plan Act (ARPA) Fund – This fund accounts for additional State and Federal emergency relief grants to address the continued impact of the Coronavirus (COVID-19) pandemic.

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.

Licking County Ohio  
Notes to the Basic Financial Statements  
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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.

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.



Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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.

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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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 2021.

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. 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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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**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 2021, 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 \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

**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.

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.

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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.

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, 2021, but which were levied to finance year 2022 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.

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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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*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.

**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 2021.

**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. Unearned Revenue**

Unearned revenue arises when monies are received before revenue recognition criteria have been satisfied. The unearned revenue reported represents grants received from the American Rescue Plan Act funding.

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

For purposes of measuring the net pension liability and net OPEB asset, 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.

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Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**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 2021 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	ARPA
Budget Basis	\$14,322,158	\$ 2,363,301	\$2,438,395	\$15,546,341
Revenue Accruals	(461,018)	(109,105)	(4,902)	(16,775,235)
Expenditure Accruals	448,594	278,191	747,473	(60,434)
Encumbrances	2,803,583	789,007	121,731	1,282,264
Other Financing Sources/(Uses)	(47)	-	-	-
Certificate of Title	478,965	-	-	-
Recorder's Equipment	105,822	-	-	-
Tax Certificate Administration	(1,018)	-	-	-
GAAP Basis	\$17,697,039	\$ 3,321,394	\$3,302,697	\$ (7,064)



Licking County Ohio  
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For the Year Ended December 31, 2021

**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	ARPA Fund	Other Governmental Funds	Total
Nonspendable for:						
Supplies Inventory	\$ 252,854	\$ -	\$ -	\$ -	\$ 346,754	\$ 599,608
Unclaimed Monies	670,197	-	-	-	-	670,197
Total Nonspendable	<u>923,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>346,754</u>	<u>1,269,805</u>
Restricted for:						
Public Safety	-	-	-	-	3,403,580	3,403,580
Health	-	-	-	-	249,212	249,212
Human Services	-	25,387,935	4,549,918	-	4,318,044	34,255,897
Community and Economic Development	-	-	-	-	4,088,161	4,088,161
Public Works	-	-	-	-	7,103,951	7,103,951
General Government	-	-	-	-	6,411,626	6,411,626
Debt Retirement	-	-	-	-	1,313,024	1,313,024
Capital Acquisition and Improvement	-	-	-	-	141,986	141,986
Total Restricted	<u>-</u>	<u>25,387,935</u>	<u>4,549,918</u>	<u>-</u>	<u>27,029,584</u>	<u>56,967,437</u>
Committed for:						
Payroll	1,300,000	-	-	-	-	1,300,000
Parks and Recreation	-	-	-	-	37,657	37,657
Capital Projects	-	-	-	-	91,212	91,212
Total Committed	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,869</u>	<u>1,428,869</u>
Assigned:						
Encumbrances						
Public Safety	376,118	-	-	-	-	376,118
General Government	854,670	-	-	-	-	854,670
Conservation and Recreation	17,023	-	-	-	-	17,023
Capital Projects	702,521	-	-	-	153,198	855,719
Future Appropriations	1,099,366	-	-	-	-	1,099,366
Total Assigned	<u>3,049,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,198</u>	<u>3,202,896</u>
Unassigned	<u>65,641,836</u>	<u>-</u>	<u>-</u>	<u>(7,064)</u>	<u>(1,546)</u>	<u>65,633,226</u>
Total Fund Balance	<u>\$ 70,914,585</u>	<u>\$ 25,387,935</u>	<u>\$ 4,549,918</u>	<u>\$ (7,064)</u>	<u>\$ 27,656,859</u>	<u>\$ 128,502,233</u>

#### **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, 2021

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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 bank balance was \$17,289,466. Of the County's bank balance, \$11,972,310 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 \$9,724 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 2021 amounted to negative \$835,805, which includes negative \$598,044 assigned from other County funds.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**B. Investments**

The County's investments at December 31, 2021 are summarized below:

	Measurement Value	Percentage of Total	Credit Rating	Investment Maturities (in Years)		
				less than 1	1 - 3	greater than 3
Star Ohio	\$ 11,807,970	6%	AAAm	\$ 11,807,970	\$ -	\$ -
FFCB Bonds	30,401,609	16%	AA+	-	19,510,642	10,890,967
FHLB Bonds	22,283,456	12%	AA+	-	4,280,388	18,003,068
FMCC Bonds	6,715,771	4%	AA+	-	2,005,013	4,710,758
FNMA Bonds	12,899,973	7%	AA+	-	8,295,347	4,604,626
Fannie Mae	1,126,627	1%	AA+	-	-	1,126,627
AGM	9,082,971	5%	NR	-	-	9,082,971
Negotiable Certificates of Deposit	13,205,509	7%	NR	6,255,415	6,950,094	-
Commercial Paper	11,183,857	6%	A-1	11,183,857	-	-
Commercial Paper	6,393,622	3%	A-1+	6,393,622	-	-
Money Market Fund	526,653	0%	AAAm	526,653	-	-
US Treasury Bonds and Notes	44,633,932	24%	AA+	-	23,380,881	21,253,051
Corporate Bonds	2,727,435	1%	A	-	2,727,435	-
Corporate Bonds	132,248	0%	NR	132,248	-	-
Foreign Bonds	2,197,426	1%	AA-	2,197,426	-	-
Municipal Bonds	3,638,570	4%	AA	874,142	2,764,428	-
Municipal Bonds	3,773,974	2%	NR	3,359,660	414,314	-
Municipal Notes	1,481,505	1%	AAA	-	1,481,505	-
Equities	669,384	0%	NR	669,384	-	-
Total Investments	<u>\$ 184,882,492</u>	<u>100%</u>		<u>\$ 43,400,377</u>	<u>\$ 71,810,047</u>	<u>\$ 69,672,068</u>

The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2021, is 51 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.

**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 2021 were levied after October 1, 2020 on assessed values as of January 1, 2020, 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, 2021, was \$9.50 per \$1,000 of assessed value. The 2021 assessed value is \$5,456,424,873. This amount constitutes \$5,033,671,913 in real property assessed value and \$422,752,960 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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**NOTE 6 - CAPITAL ASSETS**

**A. Governmental Activities**

A summary of changes in governmental activities capital assets in fiscal year 2021:

Class	December 31, 2020	Additions	Deductions	Transfers	December 31, 2021
<b>Nondepreciable Capital Assets</b>					
Land	\$ 6,858,384	\$ 100,000	\$ -	\$ -	\$ 6,958,384
Construction in Progress	3,511,266	1,699,536	-	(4,705,439)	505,363
<b>Total Nondepreciable Assets</b>	<b>10,369,650</b>	<b>1,799,536</b>	<b>-</b>	<b>(4,705,439)</b>	<b>7,463,747</b>
<b>Depreciable Capital Assets</b>					
Building and Improvements	49,601,552	-	-	4,476,453	54,078,005
Machinery and Equipment	26,034,238	1,581,070	(2,386,441)	211,886	25,440,753
Infrastructure - Roads and Bridges	71,165,809	4,498,660	(1,099,961)	-	74,564,508
<b>Total Depreciable Assets</b>	<b>146,801,599</b>	<b>6,079,730</b>	<b>(3,486,402)</b>	<b>4,688,339</b>	<b>154,083,266</b>
<b>Less accumulated depreciation</b>					
Building and Improvements	(13,473,922)	(1,088,646)	-	-	(14,562,568)
Machinery and Equipment	(19,121,384)	(2,875,488)	2,332,020	17,100	(19,647,752)
Infrastructure - Roads and Bridges	(12,454,427)	(1,385,659)	1,026,630	-	(12,813,456)
<b>Total accumulated depreciation</b>	<b>(45,049,733)</b>	<b>(5,349,793)</b>	<b>3,358,650</b>	<b>17,100</b>	<b>(47,023,776)</b>
<b>Depreciable Capital Assets, Net of accumulated depreciation</b>	<b>101,751,866</b>	<b>729,937</b>	<b>(127,752)</b>	<b>4,705,439</b>	<b>107,059,490</b>
<b>Total Capital Assets, Net</b>	<b>\$ 112,121,516</b>	<b>\$ 2,529,473</b>	<b>\$ (127,752)</b>	<b>\$ -</b>	<b>\$ 114,523,237</b>

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 1,091,878
Health	20,444
Human Services	279,229
Public Works	2,090,592
General Government	1,867,650
<b>Total depreciation expense</b>	<b>\$ 5,349,793</b>

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**B. Business-Type Activities**

A summary of changes in business-type activities capital assets in fiscal year 2021:

Class	December 31, 2020	Additions	Deductions	Transfers	December 31, 2021
<b>Nondepreciable Capital Assets</b>					
Land	\$ 144,478	\$ -	\$ -	\$ -	\$ 144,478
<b>Total Nondepreciable Assets</b>	<b>144,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,478</b>
<b>Depreciable Capital Assets</b>					
Building and Improvements	25,622,131	-	-	-	25,622,131
Machinery and Equipment	3,555,422	14,735	(15,000)	17,100	3,572,257
Infrastructure	6,091,706	-	-	-	6,091,706
<b>Total Depreciable Assets</b>	<b>35,269,259</b>	<b>14,735</b>	<b>(15,000)</b>	<b>17,100</b>	<b>35,286,094</b>
<b>Less accumulated depreciation</b>					
Building and Improvements	(9,670,619)	(503,669)	-	-	(10,174,288)
Machinery and Equipment	(2,483,933)	(135,856)	15,000	(17,100)	(2,621,889)
Infrastructure	(3,780,015)	(99,540)	-	-	(3,879,555)
<b>Total accumulated depreciation</b>	<b>(15,934,567)</b>	<b>(739,065)</b>	<b>15,000</b>	<b>(17,100)</b>	<b>(16,675,732)</b>
<b>Depreciable Capital Assets, Net of accumulated depreciation</b>	<b>19,334,692</b>	<b>(724,330)</b>	<b>-</b>	<b>-</b>	<b>18,610,362</b>
<b>Total Capital Assets, Net</b>	<b>\$ 19,479,170</b>	<b>\$ (724,330)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,754,840</b>

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Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

**NOTE 7 - LONG-TERM DEBT**

Details of the changes in the long-term debt of the County for the year ended December 31, 2021 are indicated below:

	Maturity Date	Interest Rate	December 31, 2020	Additions	Reductions	December 31, 2021	Amount Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds:							
2011 Air Quality - Series A	2021	1.600%	\$ 141,550	\$ -	\$ (141,550)	\$ -	\$ -
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	(168,703)	1,952,297	316,646
2012 Air Quality - Series A	2022	1.000%	274,335	-	(135,816)	138,519	138,519
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2015 Various Purpose Refunding Bonds	2025	1.00% - 3.00%	505,000	-	(100,000)	405,000	100,000
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,280,000	-	(150,000)	2,130,000	150,000
2016 Various Purpose Bonds	2036	2.00% - 4.00%	205,000	-	(205,000)	-	-
2017 Various Purpose Bonds	2035	2.00% - 4.00%	280,000	-	(140,000)	140,000	140,000
2018 Various Purpose Refunding Bonds	2023-2024	2.00% - 3.00%	1,670,000	-	(470,000)	1,200,000	485,000
2018 Various Purpose Bonds	2028-2038	2.00% - 4.00%	3,675,000	-	(155,000)	3,520,000	160,000
2019 Various Purpose Bonds	2032-2048	2.25% - 4.00%	4,700,000	-	(200,000)	4,500,000	200,000
2020 County Bridge Improvement Bonds	2039	3.00% - 4.00%	4,410,000	-	(160,000)	4,250,000	165,000
2020 Various Purpose Refunding Bonds	2035	0.52% - 2.60%	7,135,000	-	(85,000)	7,050,000	300,000
Total General Obligation Bonds			28,193,137	-	(2,111,069)	26,082,068	2,155,165
Special Assessment Bonds:							
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	130,000	-	(25,000)	105,000	25,000
Total Special Assessment Bonds (with governmental commitment)			130,000	-	(25,000)	105,000	25,000
Bond Anticipation Notes:							
2021 Airport Facilities Improvement Bond Anticipation Notes	2022	1.500%	-	1,600,000	-	1,600,000	1,600,000
Total Bond Anticipation Notes			-	1,600,000	-	1,600,000	1,600,000
Loans/Bonds from Direct Borrowings and Placements							
2013 Emergency Communication Center Loan	2023	0.000%	237,500	-	(50,000)	187,500	50,000
2015 Equipment Acquisition Bonds	2021	3.700%	18,388	-	(18,388)	-	-
Mack Trucks Loan	2022	3.332%	635,435	-	(312,468)	322,967	322,967
2019 County Sheriff Vehicle Acquisition Bonds	2048	4.000%	217,400	-	(217,400)	-	-
2021 County Sheriff Vehicle Acquisition Bonds	2023	2.715%	-	806,115	(273,489)	532,626	262,746
CAD Lease	2026	0.000%	689,376	-	(114,896)	574,480	114,896
Total Loans/Bonds from Direct Borrowings and Placements			1,798,099	806,115	(986,641)	1,617,573	750,609
Unamortized Premiums			733,145	-	(54,430)	678,715	-
Net Pension Liability			69,837,946	-	(16,109,426)	53,728,520	-
Net OPEB Liability			47,358,935	-	(47,358,935)	-	-
Compensated Absences			5,103,166	5,085,695	(5,103,166)	5,085,695	1,195,603
Total Governmental Activities			\$ 153,154,428	\$ 7,491,810	\$ (71,748,667)	\$ 88,897,571	\$ 5,726,377



Licking County Ohio  
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For the Year Ended December 31, 2021

	Maturity Date	Interest Rate	December 31, 2020	Additions	Reductions	December 31, 2021	Amount Due Within One Year
<b>Business-Type Activities:</b>							
Loans from Direct Borrowing and Placements							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	\$ 4,720,511	\$ -	\$ (569,670)	\$ 4,150,841	\$ 575,381
2012 Treatment Plant Upgrade	2042	2.000%	248,643	-	(9,097)	239,546	9,281
2014 Jacksontown Sewers	2035	0.000%	1,743,517	-	(116,234)	1,627,283	116,234
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	153,285	-	(27,050)	126,235	18,034
2015 Jacksontown Sewers	2046	0.000%	796,763	-	(30,644)	766,119	30,645
Total Loans from Direct Borrowings and Placements			<u>7,662,719</u>	<u>-</u>	<u>(752,695)</u>	<u>6,910,024</u>	<u>749,575</u>
Net Pension Liability			703,545	-	(161,829)	541,716	-
Net OPEB Liability			478,373	-	(478,373)	-	-
Compensated Absences			55,215	52,229	(55,215)	52,229	12,848
Total Business-Type Activities			<u>\$ 8,899,852</u>	<u>\$ 52,229</u>	<u>\$ (1,448,112)</u>	<u>\$ 7,503,969</u>	<u>\$ 762,423</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, 2021 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 \$3,002 in the Special Assessment Debt Service Fund at December 31, 2021 is restricted for the retirement of outstanding special assessment bonds. The bonds are payable from the County's Special Assessment Debt Service Fund.

**C. Bond Anticipation Notes**

The County had entered into tax anticipation notes for the purpose of paying 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 bond anticipation notes will be paid from the County's General Obligation Debt Fund.

**D. Loans/Bonds from Direct Borrowings and Placements**

*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.

*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 was 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.

*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 was 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.

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For the Year Ended December 31, 2021

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*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.

*2021 County Sheriff Vehicle Acquisition Bonds* – On July. 1, 2021, the County issued bonds through Park National Bank for the purchase of vehicles. The bonds have an interest rate of 2.715 percent and will be repaid in full in 2023. 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.

**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.

Licking County Ohio  
Notes to the Basic Financial Statements  
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**G. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2021 follows:

Years	Governmental Activities							
	General Obligation Bonds		Special Assessment Bonds		Bond Anticipation Notes		Loans/Bonds from Direct Borrowings and Placements	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 2,155,165	\$ 805,243	\$ 25,000	\$ 2,775	\$ 1,600,000	\$ 24,000	\$ 750,609	\$ 25,312
2023	2,060,090	747,173	25,000	2,275	-	-	434,776	7,327
2024	1,818,572	692,310	30,000	1,650	-	-	202,396	-
2025	1,657,092	642,830	25,000	750	-	-	114,896	-
2026	1,570,650	597,202	-	-	-	-	114,896	-
2027-2031	7,950,499	2,177,332	-	-	-	-	-	-
2032-2036	6,370,000	1,046,339	-	-	-	-	-	-
2037-2041	2,060,000	220,338	-	-	-	-	-	-
2042-2046	330,000	48,264	-	-	-	-	-	-
2047-2048	110,000	5,363	-	-	-	-	-	-
Totals	<u>\$ 26,082,068</u>	<u>\$ 6,982,394</u>	<u>\$ 105,000</u>	<u>\$ 7,450</u>	<u>\$ 1,600,000</u>	<u>\$ 24,000</u>	<u>\$ 1,617,573</u>	<u>\$ 32,639</u>

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
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	725,087	20,626	48,679	-
2027-2031	1,850,207	32,002	189,290	-
2032-2036	523,889	11,182	153,225	-
2037-2041	65,112	5,016	153,225	-
2042-2046	13,817	208	153,219	-
Totals	<u>\$ 6,017,670</u>	<u>\$ 212,331</u>	<u>\$ 892,354</u>	<u>\$ -</u>

There is no repayment schedule for the net pension liability. However, employer pension contributions and obligations related to employee compensation are paid from the funds benefitting from their service such as the General Fund, Developmental Disabilities Fund, Children's Services Fund, Water Fund, Wastewater Fund, and other governmental funds.

Compensated absences are paid from the funds benefitting from the employees' services such as the General Fund, Developmental Disabilities Fund, other governmental funds, and the Wastewater Fund.

**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.

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

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**NOTE 8 – LOANS RECEIVABLE**

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2021 are indicated below:

Balance	Additions	Reductions	Balance
\$ 2,267,845	\$ 69,007	\$ (319,577)	\$ 2,017,275

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2021 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.

**NOTE 10 – INTERFUND ACTIVITY**

The following balances at December 31, 2021 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 4,934,824
Children's Services Fund	915,989	-
Other Governmental Funds	4,247,173	228,338
Total Governmental Funds	\$ 5,163,162	\$ 5,163,162

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.

The composition of interfund balances as of December 31, 2021, is as follows:

Interfund Receivable/Payable	Receivable	Payable
Children's Services Fund	\$ -	\$ 890,471
Other Governmental Funds	890,471	-
Totals	\$ 890,471	\$ 890,471

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 2022.

**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 (Asset)***

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

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

GASB 68/75 assumes the liability 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 (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide 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 (asset)* 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.

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**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 ACFR referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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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 original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring on or after 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 (CPI), 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:

	State and Local	Law Enforcement
<b>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
<b>2021 Actual Contribution Rates</b>		
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 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$7,554,856 for 2021. Of this amount, \$991,639 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](http://www.strsoh.org).

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. 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 in until 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, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. 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.

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A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit 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. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2021 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$6,811 for 2021.

***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, 2020, 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, 2021, 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:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.365831%	0.000771%	
Prior Measurement Period	0.355943%	0.000773%	
Change in Proportion	0.009888%	-0.000001%	
Proportionate Share of the Net			
Pension Liability	\$ 54,171,606	\$ 98,630	\$ 54,270,236
Pension Expense	\$ 3,335,913	\$ (33,305)	\$ 3,302,608

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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, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between Expected and Actual Experience	\$ -	\$ 3,047	\$ 3,047
Changes of Assumptions	-	27,362	27,362
Changes in Proportionate Share and Differences in Contributions	1,929,225	-	1,929,225
County Contributions Subsequent to the Measurement Date	<u>7,554,856</u>	<u>6,811</u>	<u>7,561,667</u>
Total Deferred Outflows of Resources	<u>\$ 9,484,081</u>	<u>\$ 37,220</u>	<u>\$ 9,521,301</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 2,266,043	\$ 618	\$ 2,266,661
Net Difference between Projected and Actual Earnings on Pension Plan Investments	21,114,506	85,002	21,199,508
Changes in Proportionate Share and Differences in Contributions	<u>17,729</u>	<u>49,091</u>	<u>66,820</u>
Total Deferred Inflows of Resources	<u>\$ 23,398,278</u>	<u>\$ 134,711</u>	<u>\$ 23,532,989</u>

\$7,561,667 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, 2022. 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>
2022	\$ (7,460,281)	\$ (32,376)	\$ (7,492,657)
2023	(2,522,077)	(29,866)	(2,551,943)
2024	(8,606,990)	(25,158)	(8,632,148)
2025	<u>(2,879,705)</u>	<u>(16,902)</u>	<u>(2,896,607)</u>
Total	<u>\$ (21,469,053)</u>	<u>\$ (104,302)</u>	<u>\$ (21,573,355)</u>

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***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, 2020, 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, 2020 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: 0.50 percent Simple through 2021, then 2.15 percent Simple

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 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  
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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, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	100.00 %	5.43 %

**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.

**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 discount rate of 7.20 percent and the County's proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 103,332,624	\$ 54,171,606	\$ 13,294,299

**Changes between Measurement Date and Report Date** During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 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, 2021 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.

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 7.00 percent as of June 30, 2021. 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, 2021. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

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***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, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 184,698	\$ 98,630	\$ 25,904

***Assumption and Benefit Changes Since the Prior Measurement Date*** The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

**NOTE 12 - DEFINED BENEFIT OPEB PLANS**

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

***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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive 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 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, 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 2021 was 4.0 percent.



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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

***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 partial premium reimbursements will be continued indefinitely. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS did not allocate any employer contributions to post-employment health care.

***OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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 retirement plan 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	0.354670%	0.0007714%	
Prior Measurement Period	0.346331%	0.0007726%	
Change in Proportion	<u>0.008339%</u>	<u>-0.0000012%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (6,318,729)	\$ (16,264)	
OPEB Expense	\$ (37,159,701)	\$ (1,397)	\$ (37,161,098)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between Expected and Actual Experience	\$ -	\$ 577	\$ 577
Changes of Assumptions	3,106,360	1,038	3,107,398
Changes in Proportionate Share and Differences in Contributions	1,039,986	-	1,039,986
Total Deferred Outflows of Resources	<u>\$ 4,146,346</u>	<u>\$ 1,615</u>	<u>\$ 4,147,961</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 5,702,617	\$ 2,982	\$ 5,705,599
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	3,365,442	4,508	3,369,950
Changes of Assumptions	10,238,236	9,705	10,247,941
Changes in Proportionate Share and Differences in Contributions	13,402	1,073	14,475
Total Deferred Inflows of Resources	<u>\$ 19,319,697</u>	<u>\$ 18,268</u>	<u>\$ 19,337,965</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:	OPERS	STRS	Total
2022	\$ (7,704,396)	\$ (4,711)	\$ (7,709,107)
2023	(5,609,919)	(4,604)	(5,614,523)
2024	(1,462,485)	(4,536)	(1,467,021)
2025	(396,554)	(2,106)	(398,660)
2026	-	(713)	(713)
Thereafter	3	17	20
	<u>\$ (15,173,351)</u>	<u>\$ (16,653)</u>	<u>\$ (15,190,004)</u>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of 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, 2019, rolled forward to the measurement date of December 31, 2020. 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:

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Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 to 10.75 percent, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate:	
Current Measurement Date	8.5 percent, initial, 3.50 percent, ultimate in 2035
Prior Measurement Date	10.5 percent, initial, 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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. Postretirement 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. Postretirement 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.

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
<b>Total</b>	<b>100.00 %</b>	<b>4.43 %</b>

**Discount Rate** A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. 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 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the County’s proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County’s Proportionate Share of the Net OPEB (Asset)	\$ (1,571,188)	\$ (6,318,729)	\$ (10,221,589)

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) 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.

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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 2021 is 8.50 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 (Asset)	\$ (6,472,728)	\$ (6,318,729)	\$ (6,146,431)

***Changes between Measurement Date and Report Date*** During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

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

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

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The actuarial assumptions used in the June 30, 2021 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	<u>100.00 %</u>	

\*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 7.00 percent as of June 30, 2021. 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 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2021.

**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, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2021, 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.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (13,725)	\$ (16,264)	\$ (18,386)

**Assumption Changes Since the Prior Measurement Date** The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

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***Benefit Term Changes Since the Prior Measurement Date*** The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.100 percent. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in current year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

## **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	189,876,849
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 2021, the County contributed \$446,004. 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.

**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 \$1,835,230 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.



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Changes in the fund's claims liability for the past two years were:

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
2020	\$2,303,553	\$16,128,386	\$(16,968,228)	\$1,463,711
2021	1,463,711	16,802,761	(16,431,242)	1,835,230

**NOTE 14 - RELATED PARTY TRANSACTIONS**

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for capital acquisitions. In 2021, these contributions totaled \$100,000.

**NOTE 15 - 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 16 – CONTRACTUAL COMMITMENTS**

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

Company	Contract Amount	Amount Remaining on Contract
Robertson Construction	\$ 10,068,825	\$ 6,449,906

**NOTE 17 – TAX ABATEMENTS**

Under tax abatement agreements entered into by other governments, the County's 2021 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	30,466
City of Pataskala	29,114
City of New Albany	2,598,392
Total	<u>\$ 2,767,920</u>

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**NOTE 18 – ASSET RETIREMENT OBLIGATIONS**

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code (OAC) Section 1301-7-9 and require a county classified as an “owner” or “operator,” to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination.

In accordance with OAC Section 1301-7-9, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, while the County is familiar with the requirements, the cost to satisfy these requirements is not reasonably estimable at this time and therefore an ARO is not recognized in the County’s financial statements.

**NOTE 19 – DEFICIT FUND BALANCES**

Fund balances at December 31, 2021 included the following individual fund deficits:

<u>Major Fund</u>	<u>Deficit</u>
ARPA	\$ (7,064)
Improving Prosecution of Domestic Violence Grant	(1,546)
Total	<u>\$ (8,610)</u>

The General fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

**NOTE 20 – LICKING COUNTY REGIONAL AIRPORT AUTHORITY**

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

Deposits

At December 31, 2021, the bank balance of the Authority’s deposits was \$920,657. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance was uninsured and uncollateralized.

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Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Nondepreciable Capital Assets:</b>				
Land	\$ 5,790,300	\$ -	\$ -	5,790,300
Construction in Progress	47,710	1,885,350	(211,200)	1,721,860
Total Nondepreciable Capital Assets	<u>5,838,010</u>	<u>1,885,350</u>	<u>(211,200)</u>	<u>7,512,160</u>
<b>Depreciable Capital Assets:</b>				
Buildings and Building Improvements	3,400,743	-	-	3,400,743
Land Improvements	3,696,464	-	211,200	3,907,664
Furniture, Fixtures and Equipment	123,845	-	-	123,845
Total Depreciable Capital Assets	<u>7,221,052</u>	<u>-</u>	<u>211,200</u>	<u>7,432,252</u>
<b>Accumulated Depreciation:</b>				
Buildings and Building Improvements	(2,513,597)	(58,636)	-	(2,572,233)
Land Improvements	(649,123)	(256,991)	-	(906,114)
Furniture, Fixtures and Equipment	(118,335)	(5,510)	-	(123,845)
Total Accumulated Depreciation	<u>(3,281,055)</u>	<u>(321,137)</u>	<u>-</u>	<u>(3,602,192)</u>
<b>Depreciable Capital Assets, Net</b>	<u>3,939,997</u>	<u>(321,137)</u>	<u>211,200</u>	<u>3,830,060</u>
<b>Total Capital Assets, Net</b>	<u>\$ 9,778,007</u>	<u>\$ 1,564,213</u>	<u>\$ -</u>	<u>\$ 11,342,220</u>

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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Authority received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Authority. The impact on the Authority's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**NOTE 21 – LICKING COUNTY LAND REUTILIZATION CORPORATION**

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

Deposits

At December 31, 2021, the carrying amount of the Corporation's deposits was \$502,256. Based on the criteria described in GASB Statement Number 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2021, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was covered by the Ohio Pooled Collateral System (OPSC).

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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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 2021, the Corporation paid \$28,762 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. Ohio's state of emergency ended in June 2021, while the national state of emergency continues. During 2021, the Corporation received COVID-19 funding. 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 22 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

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

Deposits

At December 31, 2021, the carrying amount of all District's deposits was \$1,295,094. As of December 31, 2021, \$1,055,395 of the District's bank balance of \$1,305,395 was exposed to custodial risk as discussed below, while \$250,000 was covered by the FDIC.

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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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 2021, 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, 2021 were as follows:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Investment Maturities Less than 12 Months</u>	<u>S&amp;P Rating</u>
Net Asset Value Per Share:			
STAR Ohio	\$ 474,977	\$ 474,977	AAAm

**Capital Assets**

Governmental activities capital asset activity for the year ended December 31, 2021, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance 12/31/20</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/21</u>
<i>Capital assets, being depreciated:</i>				
Equipment	26,300	-	-	26,300
<i>Less: accumulated depreciation:</i>				
Equipment	(7,890)	(2,630)	-	(10,520)
Total capital assets, being depreciated, net	<u>18,410</u>	<u>(2,630)</u>	<u>-</u>	<u>15,780</u>
Total capital assets	<u>\$ 18,410</u>	<u>\$ (2,630)</u>	<u>\$ -</u>	<u>\$ 15,780</u>

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

Long-Term Obligations

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

	Balance at 12/31/2020	Issued	Retired	Balance at 12/31/2021	Amounts Due in One Year
State Infrastructure Bank Bonds, Series 2017	\$ 3,045,000	-	(140,000)	2,905,000	145,000
Etna State Route 310 SIB Bonds - Premium	286,269	-	(17,892)	268,377	-
Total Loans Payable	<u>\$ 3,331,269</u>	<u>\$ -</u>	<u>\$ (157,892)</u>	<u>\$ 3,173,377</u>	<u>\$ 145,000</u>

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.

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
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	170,000	108,963	278,963
2027-2031	1,000,000	405,440	1,405,440
2032-2036	1,115,000	137,605	1,252,605
Total	<u>\$ 2,905,000</u>	<u>\$ 1,128,760</u>	<u>\$ 4,033,760</u>

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.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

For 2021, the District entered into an intergovernmental agreement with Etna Township to provide infrastructure improvements at Pike Street through the State Route 310 area roadway. The District contributed \$50,000 toward this project with Etna Township contributing \$350,000. Project contributions totaling \$350,000 are reported as intergovernmental revenue in the Etna Township Pike Street Fund, a major governmental fund, in the basic financial statements. The District also earned a fee as stipulated in the agreement for administrative fees that are recorded as intergovernmental revenue in the General fund in the basic financial statements.

Of the \$350,000 received from Etna Township, \$235,126 was reported as unearned revenue on the basic financial statements as \$85,009 has been spent toward this project and \$29,865 is reported as accounts payable at December 31, 2021.

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 and the pension and other employee benefits plan in which the District participates 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 balances at December 31, 2021, as reported on the fund statements as interfund receivable/payables consist of the following:

Receivable fund	Payable Fund	Amount
State Route 310 Corridor	Pataskala/Etna Refugee Road	\$ 72,637

The primary purpose of the interfund balances is to cover costs in specific funds where revenues were not received by December 31. These interfund balances will be repaid once the anticipated revenues are received. The interfund balances are expected to be repaid within one year.

Deficit Fund Balances

Fund balances at December 31, 2021 included the following individual fund deficits:

Major Fund	Deficit
Pataskala/Etna Refugee Road	\$ 50,905

The General fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

Licking County Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021

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**NOTE 23 – 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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.

**NOTE 24 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES**

For the year ended December 31, 2021, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, *Replacement of Interbank Offered Rates* and GASB Statement No. 98, *The Annual Comprehensive Financial Report*.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 98 establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE 25 – SUBSEQUENT EVENT**

On April 21, 2022, the County resolved to issue \$1.6 million in notes in anticipation of bonds to renew the \$1.6 million in notes issued during 2021. The notes will bear interest at the rate of 2.0 percent per annum and shall be payable at maturity not more than one year from the date of their issuance.



**REQUIRED SUPPLEMENTARY INFORMATION**

Licking County, Ohio

Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 Last Nine Years

	2021	2020	2019	2018
<b>Ohio Public Employees' Retirement System (OPERS) (2)</b>				
County's Proportion of the Net Pension Liability	0.365831%	0.355943%	0.344254%	0.335644%
County's Proportionate Share of the Net Pension Liability	\$ 54,171,606	\$ 70,354,549	\$ 94,284,191	\$ 52,656,037
County's Covered Payroll	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507	\$ 44,485,488
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	109.48%	139.49%	200.44%	117.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<b>State Teachers Retirement System (STRS) (1)</b>				
County's Proportion of the Net Pension Liability	0.0077100%	0.0073000%	0.00107420%	0.00122423%
County's Proportionate Share of the Net Pension Liability	\$ 98,630	\$ 186,942	\$ 237,553	\$ 269,181
County's Covered Payroll	\$ 94,507	\$ 94,507	\$ 99,953	\$ 141,337
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	104.36%	197.81%	237.66%	190.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(n/a) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

'(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

(2) The OPERS combined plan was removed in 2020 based on immateriality. As such, the schedule no longer includes the combined plan.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
	0.338847%	0.331928%	0.325712%	0.325712%	n/a
\$	76,946,391	\$ 57,494,114	\$ 39,284,507	\$ 38,397,201	n/a
\$	43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979	n/a
	174.68%	136.35%	100.63%	96.12%	n/a
	77.25%	81.08%	86.45%	86.36%	n/a
	0.00123238%	0.00136114%	0.00134724%	0.00135584%	0.00135584%
\$	292,755	\$ 455,568	\$ 372,338	\$ 329,787	\$ 392,840
\$	137,217	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
	213.35%	327.04%	261.79%	236.86%	284.33%
	75.30%	66.80%	72.10%	74.70%	69.30%

Licking County, Ohio

Required Supplementary Information  
 Schedule of the County's Contributions - Pension  
 Last Ten Years

	2021	2020	2019	2018	2017
<b>Ohio Public Employees' Retirement System (OPERS)</b>					
Contractually Required Contribution	\$ 7,554,856	\$ 7,210,871	\$ 7,338,922	\$ 6,825,708	\$ 6,025,076
Contributions in Relation to the Contractually Required Contribution	<u>(7,554,856)</u>	<u>(7,210,871)</u>	<u>(7,338,922)</u>	<u>(6,825,708)</u>	<u>(6,025,076)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 51,741,836	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507	\$ 44,485,488
Contributions as a Percentage of Covered Payroll	14.60%	14.57%	14.55%	14.55%	13.54%
<b>State Teachers Retirement System (STRS)</b>					
Contractually Required Contribution	\$ 6,811	\$ 13,231	\$ 13,993	\$ 19,787	\$ 19,210
Contributions in Relation to the Contractually Required Contribution	<u>\$ (6,811)</u>	<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>	<u>\$ -</u>
County's Covered Payroll	\$ 48,650	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

(n/a) Information prior to 2013 is not available.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 5,512,182	\$ 5,292,972	\$ 4,919,983	\$ 5,436,875	n/a
<u>(5,512,182)</u>	<u>(5,292,972)</u>	<u>(4,919,983)</u>	<u>(5,436,875)</u>	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a
\$ 43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979	n/a
12.53%	12.58%	12.63%	13.62%	n/a
\$ 19,502	\$ 19,912	\$ 18,100	\$ 17,961	\$ 17,660
<u>\$ (19,502)</u>	<u>\$ (19,912)</u>	<u>\$ (18,100)</u>	<u>\$ (17,961)</u>	<u>\$ (17,660)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846
14.00%	14.00%	13.00%	13.00%	13.00%

See accompanying notes to the required supplementary information.

Licking County, Ohio

Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)  
 Last Six Years

	2021	2020	2019	2018
<b>Ohio Public Employees' Retirement System (OPERS)</b>				
County's Proportion of the Net OPEB Liability (Asset)	0.354670%	0.346331%	0.336140%	0.328015%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (6,318,729)	\$ 47,837,308	\$ 43,824,722	\$ 35,620,013
County's Covered Payroll	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507	\$ 44,485,488
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.77%	94.85%	93.41%	80.07%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	115.57%	47.80%	46.33%	54.14%
<b>State Teachers Retirement System (STRS) (1)</b>				
County's Proportion of the Net OPEB Liability (Asset)	0.00077100%	0.00077300%	0.00107420%	0.00122423%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (16,264)	\$ (13,578)	\$ (17,791)	\$ (19,672)
County's Covered Payroll	\$ 94,507	\$ 94,507	\$ 99,953	\$ 141,337
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-17.21%	-14.30%	-17.80%	-13.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	182.10%	174.74%	176.00%

'(n/a) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

'(1) Although this schedule is intended to reflect information for ten years, information prior to 2016 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

	2017		2016
	0.331758%		n/a
\$	33,508,684		n/a
\$	43,978,579		n/a
	76.19%		n/a
	54.05%		n/a
	0.00123238%		0.00136114%
\$	48,083	\$	72,794
\$	137,217	\$	139,300
	35.04%		52.26%
	47.10%		37.30%

See accompanying notes to the required supplementary information.

Licking County, Ohio

Required Supplementary Information  
 Schedule of the County's Contributions - OPEB  
 Last Ten Years

	2021	2020	2019	2018	2017
<b>Ohio Public Employees' Retirement System (OPERS)</b>					
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ 444,855
Contributions in Relation to the Contractually Required Contribution	-	-	-	-	(444,855)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	51,741,836	49,480,797	50,435,825	46,915,507	44,485,488
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	1.00%
<b>State Teachers Retirement System (STRS)</b>					
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 48,650	\$ 94,507	\$ 99,953	\$ 141,337	\$ 137,217
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.



<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	
\$ 879,571	\$ 841,540	\$ 778,795	\$ 399,190		n/a
<u>(879,571)</u>	<u>(841,540)</u>	<u>(778,795)</u>	<u>(399,190)</u>		n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		n/a
43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979		n/a
2.00%	2.00%	2.00%	1.00%		n/a
\$ -	\$ -	\$ 1,392	\$ 1,382	\$ 1,358	
<u>-</u>	<u>-</u>	<u>(1,392)</u>	<u>(1,382)</u>	<u>(1,358)</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846	
0.00%	0.00%	1.00%	1.00%	1.00%	

See accompanying notes to the required supplementary information.

Licking County Ohio  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

For fiscal year 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021.

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 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

***Changes in Assumptions – STRS***

For calendar year 2021, the discount rate changed from 7.45 percent to 7.00 percent.

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 2021, the following changes were made to the actuarial assumptions:

- Discount rate from 3.16 percent to 6.00 percent
- Municipal bond rate from 2.75 percent to 2.00 percent
- Health Care Cost Trend Rate from 10.50 percent to 8.50 percent

Licking County Ohio  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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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
- 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 calendar year 2021, the following changes were made to the actuarial assumptions:

- Discount rate from 7.45 percent to 7.00 percent
- Medicare medical health care cost trends from -6.69 percent initial to -16.18 percent initial
- Medicare prescription drug health care cost trends from 11.87 percent initial to 29.98 percent

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.

Licking County Ohio  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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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.

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**SUPPLEMENTARY INFORMATION**

Licking County Ohio  
Fund Descriptions – Governmental Funds  
For the Year Ended December 31, 2021

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**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  
For the Year Ended December 31, 2021

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***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  
For the Year Ended December 31, 2021

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***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.

***Improving Prosecution of Domestic Violence Grant Fund***

This fund accounts for grant revenues obtained through the Innovative Prosecution Solutions for Combatting Violent Crime grant and associated expenses.

***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  
For the Year Ended December 31, 2021

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***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  
For the Year Ended December 31, 2021

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**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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Pooled Cash and Investments	\$ 22,466,087	\$ 400,545	\$ 1,313,024	\$ 24,179,656
Cash and Cash Equivalents in Segregated Accounts	732,145	-	-	732,145
Receivables:				
Taxes	8,959,547	-	-	8,959,547
Accounts	232,256	-	-	232,256
Intergovernmental	5,674,370	258	-	5,674,628
Interest	183	-	-	183
Special Assessments	179,051	62,705	66,005	307,761
Loans	2,017,275	-	-	2,017,275
Inventory of Supplies, at Cost	346,754	-	-	346,754
Due From Other Funds	890,471	-	-	890,471
<b>Total Assets</b>	<b>\$ 41,498,139</b>	<b>\$ 463,508</b>	<b>\$ 1,379,029</b>	<b>\$ 43,340,676</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 881,890	\$ 14,407	\$ -	\$ 896,297
Accrued Wages and Benefits Payable	458,003	-	-	458,003
Intergovernmental Payable	256,691	-	-	256,691
Retainage Payable	612,654	-	-	612,654
Unearned Revenue	488,396	-	-	488,396
<b>Total Liabilities</b>	<b>2,697,634</b>	<b>14,407</b>	<b>-</b>	<b>2,712,041</b>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	8,673,848	-	-	8,673,848
Unavailable Revenue	4,169,218	62,705	66,005	4,297,928
<b>Total Deferred Inflows of Resources</b>	<b>12,843,066</b>	<b>62,705</b>	<b>66,005</b>	<b>12,971,776</b>
<b>Fund Balances:</b>				
Nonspendable	346,754	-	-	346,754
Restricted	25,574,574	141,986	1,313,024	27,029,584
Committed	37,657	91,212	-	128,869
Assigned	-	153,198	-	153,198
Unassigned	(1,546)	-	-	(1,546)
<b>Total Fund Balances</b>	<b>25,957,439</b>	<b>386,396</b>	<b>1,313,024</b>	<b>27,656,859</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 41,498,139</b>	<b>\$ 463,508</b>	<b>\$ 1,379,029</b>	<b>\$ 43,340,676</b>

**LICKING COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 9,193,175	\$ -	\$ -	\$ 9,193,175
Intergovernmental	33,206,068	10,985	53,305	33,270,358
Investment Earnings	(1,338)	-	-	(1,338)
Licenses and Permits	617,372	-	-	617,372
Fines and Forfeitures	516,241	-	-	516,241
Special Assessments	167,320	21,171	17,445	205,936
Charges for Services	6,421,986	5,630	-	6,427,616
Miscellaneous	888,092	-	31,651	919,743
Total Revenues	<u>51,008,916</u>	<u>37,786</u>	<u>102,401</u>	<u>51,149,103</u>
<b>Expenditures:</b>				
Current:				
Public Safety	2,394,207	-	-	2,394,207
Health	4,817,269	-	-	4,817,269
Human Services	20,343,006	-	-	20,343,006
Conservation and Recreation	1,899	-	-	1,899
Community and Economic Development	1,547,835	-	-	1,547,835
Public Works	10,315,803	-	-	10,315,803
General Government	6,786,655	-	2,500	6,789,155
Capital Outlay	3,675,378	507,445	-	4,182,823
Debt service:				
Principal Retirement	427,364	-	2,154,457	2,581,821
Interest and Fiscal Charges	21,350	-	873,826	895,176
Total Expenditures	<u>50,330,766</u>	<u>507,445</u>	<u>3,030,783</u>	<u>53,868,994</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	678,150	(469,659)	(2,928,382)	(2,719,891)
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,241,313	90,000	2,915,860	4,247,173
Transfers Out	(228,338)	-	-	(228,338)
Total Other Financing Sources (Uses)	<u>1,012,975</u>	<u>90,000</u>	<u>2,915,860</u>	<u>4,018,835</u>
Net Change in Fund Balances	1,691,125	(379,659)	(12,522)	1,298,944
Fund Balance at Beginning of Year	24,361,429	766,055	1,325,546	26,453,030
Decrease in Inventory	(95,115)	-	-	(95,115)
Fund Balance at End of Year	<u>\$ 25,957,439</u>	<u>\$ 386,396</u>	<u>\$ 1,313,024</u>	<u>\$ 27,656,859</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
AS OF DECEMBER 31, 2021

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation
<b>Assets:</b>					
Pooled Cash and Investments	\$ 254,108	\$ 719,392	\$ 4,818,157	\$ 66,055	\$ 640,339
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	15,189	25	27,799	-	1,857
Intergovernmental	-	-	4,837,271	53,158	-
Interest	-	-	-	-	-
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	5,630	-	310,460	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 274,927</u>	<u>\$ 719,417</u>	<u>\$ 9,993,687</u>	<u>\$ 119,213</u>	<u>\$ 642,196</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 11,985	\$ 113,959	\$ 299,871	\$ -	\$ 5,151
Accrued Wages and Benefits Payable	4,608	21,342	50,909	-	6,311
Intergovernmental Payable	3,492	17,262	39,430	-	4,694
Retainage Payable	-	12,327	-	-	-
Unearned Revenue	-	-	-	-	488,396
Total Liabilities	<u>20,085</u>	<u>164,890</u>	<u>390,210</u>	<u>-</u>	<u>504,552</u>
<b>Deferred Inflows of Resources:</b>					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	-	3,393,713	17,482	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>3,393,713</u>	<u>17,482</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable					
Supplies Inventory	5,630	-	310,460	-	-
Restricted					
Public Safety	-	-	-	-	137,644
Health	249,212	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	101,731	-
Public Works	-	-	5,899,304	-	-
General Government	-	554,527	-	-	-
Committed					
Parks and Recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>254,842</u>	<u>554,527</u>	<u>6,209,764</u>	<u>101,731</u>	<u>137,644</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 274,927</u>	<u>\$ 719,417</u>	<u>\$ 9,993,687</u>	<u>\$ 119,213</u>	<u>\$ 642,196</u>



Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Local Coronavirus Relief
\$ 1,976,825	\$ 113,328	\$ 1,000,685	\$ 4,125	\$ 757,015	\$ 65,622	\$ -
600,327	-	-	-	-	-	-
-	-	-	-	-	-	-
67,180	-	40	1,610	11,646	2,007	-
5,213	9,856	-	-	-	-	-
183	-	-	-	-	-	-
-	-	-	-	-	-	-
2,017,275	-	-	-	-	-	-
-	14,548	5,347	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,667,003</u>	<u>\$ 137,732</u>	<u>\$ 1,006,072</u>	<u>\$ 5,735</u>	<u>\$ 768,661</u>	<u>\$ 67,629</u>	<u>\$ -</u>
\$ 37,637	\$ 25,709	\$ 54,509	\$ -	\$ 3,335	\$ 10,800	\$ -
1,876	1,837	32,919	-	-	-	-
1,358	1,376	22,577	-	-	-	-
600,327	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>641,198</u>	<u>28,922</u>	<u>110,005</u>	<u>-</u>	<u>3,335</u>	<u>10,800</u>	<u>-</u>
-	-	-	-	-	-	-
39,375	-	-	-	-	-	-
<u>39,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	14,548	5,347	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	890,720	-	-	-	-
3,986,430	-	-	-	-	-	-
-	94,262	-	-	-	-	-
-	-	-	5,735	765,326	56,829	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,986,430</u>	<u>108,810</u>	<u>896,067</u>	<u>5,735</u>	<u>765,326</u>	<u>56,829</u>	<u>-</u>
<u>\$ 4,667,003</u>	<u>\$ 137,732</u>	<u>\$ 1,006,072</u>	<u>\$ 5,735</u>	<u>\$ 768,661</u>	<u>\$ 67,629</u>	<u>\$ -</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
AS OF DECEMBER 31, 2021

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
<b>Assets:</b>				
Pooled Cash and Investments	\$ 83,244	\$ 1,430,190	\$ 646	\$ 15,968
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	52,376	-	165
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 83,244</u>	<u>\$ 1,482,566</u>	<u>\$ 646</u>	<u>\$ 16,133</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 3,158	\$ 21,073	\$ -	\$ -
Accrued Wages and Benefits Payable	1,965	15,772	-	-
Intergovernmental Payable	1,129	10,509	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>6,252</u>	<u>47,354</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	-	138
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>138</u>
<b>Fund Balances:</b>				
Nonspendable				
Supplies Inventory	-	-	-	-
Restricted				
Public Safety	76,992	1,435,212	646	15,995
Health	-	-	-	-
Human Service	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Committed				
Parks and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>76,992</u>	<u>1,435,212</u>	<u>646</u>	<u>15,995</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 83,244</u>	<u>\$ 1,482,566</u>	<u>\$ 646</u>	<u>\$ 16,133</u>



LICKING COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
AS OF DECEMBER 31, 2021

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
<b>Assets:</b>				
Pooled Cash and Investments	\$ -	\$ 18,707	\$ 554,691	\$ 19,276
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	1,650	4,775	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 20,357</u>	<u>\$ 559,466</u>	<u>\$ 19,276</u>
<b>Liabilities:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable				
Supplies Inventory	-	-	-	-
Restricted				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Service	-	20,357	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	559,466	19,276
Committed				
Parks and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>20,357</u>	<u>559,466</u>	<u>19,276</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 20,357</u>	<u>\$ 559,466</u>	<u>\$ 19,276</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Improving Prosecution of Domestic Violence Grant	911 Wireless Funding	Department of Youth Services
\$ 399,965	\$ 523,598	\$ 260,393	\$ 37,657	\$ 3,096	\$ 433,678	\$ 616,473
-	-	131,818	-	-	-	-
-	-	-	-	-	-	-
3,630	3,039	7,491	-	-	-	-
-	-	23	-	-	48,685	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 403,595</u>	<u>\$ 526,637</u>	<u>\$ 399,725</u>	<u>\$ 37,657</u>	<u>\$ 3,096</u>	<u>\$ 482,363</u>	<u>\$ 616,473</u>
\$ 14,267	\$ 9,214	\$ -	\$ -	\$ -	\$ 37,109	\$ 2,100
-	4,095	-	-	2,646	-	4,339
-	3,391	-	-	1,996	-	3,213
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,267</u>	<u>16,700</u>	<u>-</u>	<u>-</u>	<u>4,642</u>	<u>37,109</u>	<u>9,652</u>
-	-	-	-	-	-	-
-	-	415	-	-	-	-
-	-	<u>415</u>	-	-	-	-
-	-	-	-	-	-	-
-	-	399,310	-	-	445,254	606,821
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
389,328	509,937	-	-	-	-	-
-	-	-	37,657	-	-	-
-	-	-	-	(1,546)	-	-
<u>389,328</u>	<u>509,937</u>	<u>399,310</u>	<u>37,657</u>	<u>(1,546)</u>	<u>445,254</u>	<u>606,821</u>
<u>\$ 403,595</u>	<u>\$ 526,637</u>	<u>\$ 399,725</u>	<u>\$ 37,657</u>	<u>\$ 3,096</u>	<u>\$ 482,363</u>	<u>\$ 616,473</u>

(Continued)

**LICKING COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
AS OF DECEMBER 31, 2021

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
<b>Assets:</b>					
Pooled Cash and Investments	\$ 2,728,370	\$ 1,110,385	\$ 191,327	\$ -	\$ 151,820
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	17,843	-	-	-	5,739
Intergovernmental	252,227	-	-	-	-
Interest	-	-	-	-	-
Special Assessments	-	179,051	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	10,386	-	-	-	-
Due From Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,008,826</b>	<b>\$ 1,289,436</b>	<b>\$ 191,327</b>	<b>\$ -</b>	<b>\$ 157,559</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 51,505	\$ -	\$ 927	\$ -	\$ 1,000
Accrued Wages and Benefits Payable	25,552	-	-	-	93
Intergovernmental Payable	18,085	-	-	-	70
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>95,142</b>	<b>-</b>	<b>927</b>	<b>-</b>	<b>1,163</b>
<b>Deferred Inflows of Resources:</b>					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	179,051	-	-	5,739
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>179,051</b>	<b>-</b>	<b>-</b>	<b>5,739</b>
<b>Fund Balances:</b>					
Nonspendable					
Supplies Inventory	10,386	-	-	-	-
Restricted					
Public Safety	-	-	190,400	-	-
Health	-	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	1,110,385	-	-	-
General Government	2,903,298	-	-	-	150,657
Committed					
Parks and Recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>2,913,684</b>	<b>1,110,385</b>	<b>190,400</b>	<b>-</b>	<b>150,657</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,008,826</b>	<b>\$ 1,289,436</b>	<b>\$ 191,327</b>	<b>\$ -</b>	<b>\$ 157,559</b>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ 166,958	\$ 35	\$ 2,057,656	\$ -	\$ 828,852	\$ 22,466,087
-	-	-	-	-	732,145
-	-	-	3,838,217	5,121,330	8,959,547
1,247	-	86	-	-	232,256
-	-	-	199,043	268,894	5,674,370
-	-	-	-	-	183
-	-	-	-	-	179,051
-	-	-	-	-	2,017,275
-	-	383	-	-	346,754
-	-	890,471	-	-	890,471
<u>\$ 168,205</u>	<u>\$ 35</u>	<u>\$ 2,948,596</u>	<u>\$ 4,037,260</u>	<u>\$ 6,219,076</u>	<u>\$ 41,498,139</u>
\$ -	\$ -	\$ 177,893	\$ -	\$ 688	\$ 881,890
-	-	283,739	-	-	458,003
-	-	128,109	-	-	256,691
-	-	-	-	-	612,654
-	-	-	-	-	488,396
-	-	589,741	-	688	2,697,634
-	-	-	3,716,436	4,957,412	8,673,848
-	-	-	226,887	306,418	4,169,218
-	-	-	3,943,323	5,263,830	12,843,066
-	-	383	-	-	346,754
-	-	-	-	-	3,403,580
-	-	-	-	-	249,212
-	-	2,358,472	93,937	954,558	4,318,044
-	-	-	-	-	4,088,161
-	-	-	-	-	7,103,951
168,205	35	-	-	-	6,411,626
-	-	-	-	-	37,657
-	-	-	-	-	(1,546)
<u>168,205</u>	<u>35</u>	<u>2,358,855</u>	<u>93,937</u>	<u>954,558</u>	<u>25,957,439</u>
<u>\$ 168,205</u>	<u>\$ 35</u>	<u>\$ 2,948,596</u>	<u>\$ 4,037,260</u>	<u>\$ 6,219,076</u>	<u>\$ 41,498,139</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation
<b>Revenues:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	12,013,398	568,399	745,038
Investment Earnings	-	-	-	-	-
Licenses and Permits	616,408	-	-	-	-
Fines and Forfeitures	20,934	-	152,157	-	-
Special Assessments	-	-	-	-	-
Charges for Services	37,262	2,439,519	97,433	-	70,740
Miscellaneous	54,343	898	123,651	-	-
Total Revenues	<u>728,947</u>	<u>2,440,417</u>	<u>12,386,639</u>	<u>568,399</u>	<u>815,778</u>
<b>Expenditures:</b>					
Current:					
Public Safety	-	-	-	-	762,388
Health	653,910	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	532,423	-
Public Works	-	-	9,464,902	-	-
General Government	-	2,960,741	-	-	-
Capital Outlay	18,152	6,008	2,923,942	-	46,753
Debt service:					
Principal Retirement	-	-	312,468	-	-
Interest and Fiscal Charges	-	-	21,350	-	-
Total Expenditures	<u>672,062</u>	<u>2,966,749</u>	<u>12,722,662</u>	<u>532,423</u>	<u>809,141</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,885	(526,332)	(336,023)	35,976	6,637
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	-	-	-	-
Transfers Out	(90,000)	-	(19,049)	-	-
Total Other Financing Sources (Uses)	<u>(90,000)</u>	<u>-</u>	<u>(19,049)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(33,115)	(526,332)	(355,072)	35,976	6,637
Fund Balance at Beginning of Year	284,398	1,080,859	6,660,358	65,755	131,007
Increase (Decrease) in Inventory	3,559	-	(95,522)	-	-
Fund Balance at End of Year	<u>\$ 254,842</u>	<u>\$ 554,527</u>	<u>\$ 6,209,764</u>	<u>\$ 101,731</u>	<u>\$ 137,644</u>



Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Local Coronavirus Relief
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190,055	785,347	2,373,751	-	-	-	150,250
3,914	-	-	-	-	-	(5,252)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
307,218	-	550,096	23,050	149,294	31,616	-
349,619	1,677	16	-	-	-	-
<u>850,806</u>	<u>787,024</u>	<u>2,923,863</u>	<u>23,050</u>	<u>149,294</u>	<u>31,616</u>	<u>144,998</u>
-	-	-	-	-	-	7,434
-	-	-	-	-	-	11,863
-	-	2,915,556	-	-	-	12,611
-	-	-	-	-	-	1,899
1,015,011	-	-	-	-	-	401
-	781,714	-	-	-	-	3,543
-	-	-	23,131	81,825	35,999	107,247
5,735	-	20,378	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,020,746</u>	<u>781,714</u>	<u>2,935,934</u>	<u>23,131</u>	<u>81,825</u>	<u>35,999</u>	<u>144,998</u>
(169,940)	5,310	(12,071)	(81)	67,469	(4,383)	-
75,000	-	350,000	-	-	-	-
-	-	-	-	-	-	-
<u>75,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(94,940)	5,310	337,929	(81)	67,469	(4,383)	-
4,081,370	104,866	555,776	5,816	697,857	61,212	-
-	(1,366)	2,362	-	-	-	-
<u>\$ 3,986,430</u>	<u>\$ 108,810</u>	<u>\$ 896,067</u>	<u>\$ 5,735</u>	<u>\$ 765,326</u>	<u>\$ 56,829</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, 2021

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	355,733	-	-
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	435
Special Assessments	-	-	-	-
Charges for Services	101,095	494,219	-	27
Miscellaneous	-	87,056	-	-
Total Revenues	<u>101,095</u>	<u>937,008</u>	<u>-</u>	<u>462</u>
<b>Expenditures:</b>				
Current:				
Public Safety	107,459	861,889	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	171,101	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>107,459</u>	<u>1,032,990</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,364)	(95,982)	-	462
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	27,976	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>27,976</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(6,364)	(68,006)	-	462
Fund Balance at Beginning of Year	83,356	1,503,218	646	15,533
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 76,992</u>	<u>\$ 1,435,212</u>	<u>\$ 646</u>	<u>\$ 15,995</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	190,784	33,089	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	964
-	-	-	-	-	-	-
-	-	-	-	-	-	-
100	93,008	-	-	-	-	-
-	-	-	-	-	-	-
<u>100</u>	<u>93,008</u>	<u>190,784</u>	<u>33,089</u>	<u>-</u>	<u>-</u>	<u>964</u>
-	-	-	18,626	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,217	-	-	-	-	-	-
-	-	10,495	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,217</u>	<u>-</u>	<u>10,495</u>	<u>18,626</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,117)	93,008	180,289	14,463	-	-	964
-	-	-	-	-	-	-
-	-	-	-	(42,155)	(60,329)	-
-	-	-	-	<u>(42,155)</u>	<u>(60,329)</u>	-
(2,117)	93,008	180,289	14,463	(42,155)	(60,329)	964
5,561	45,130	-	77,399	42,155	60,329	9,616
-	-	-	-	-	-	-
<u>\$ 3,444</u>	<u>\$ 138,138</u>	<u>\$ 180,289</u>	<u>\$ 91,862</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,580</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, 2021

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,366
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	60,349	-
Special Assessments	-	-	-	-
Charges for Services	-	32,330	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	32,330	60,349	1,366
<b>Expenditures:</b>				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	34,046	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	21,548	577
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	-	34,046	21,548	577
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,716)	38,801	789
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Transfers Out	(16,805)	-	-	-
Total Other Financing Sources (Uses)	(16,805)	-	-	-
Net Change in Fund Balances	(16,805)	(1,716)	38,801	789
Fund Balance at Beginning of Year	16,805	22,073	520,665	18,487
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	\$ -	\$ 20,357	\$ 559,466	\$ 19,276

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Improving Prosecution of Domestic Violence Grant	911 Wireless Funding	Department of Youth Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	114,945	-	289,054	366,560	324,642
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	176,868	-	-	-	-
-	-	-	-	-	-	-
253,732	413,378	5,964	-	-	-	-
-	19,118	83,659	-	-	-	-
<u>253,732</u>	<u>432,496</u>	<u>381,436</u>	<u>-</u>	<u>289,054</u>	<u>366,560</u>	<u>324,642</u>
-	-	327,485	-	-	-	308,926
-	-	-	-	-	-	-
-	-	-	-	290,600	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
191,997	457,109	-	-	-	-	-
-	-	-	-	-	341,256	-
-	-	-	-	-	114,896	-
-	-	-	-	-	-	-
<u>191,997</u>	<u>457,109</u>	<u>327,485</u>	<u>-</u>	<u>290,600</u>	<u>456,152</u>	<u>308,926</u>
61,735	(24,613)	53,951	-	(1,546)	(89,592)	15,716
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>61,735</u>	<u>(24,613)</u>	<u>53,951</u>	<u>-</u>	<u>(1,546)</u>	<u>(89,592)</u>	<u>15,716</u>
327,593	534,550	345,359	37,657	-	534,846	591,105
-	-	-	-	-	-	-
<u>\$ 389,328</u>	<u>\$ 509,937</u>	<u>\$ 399,310</u>	<u>\$ 37,657</u>	<u>\$ (1,546)</u>	<u>\$ 445,254</u>	<u>\$ 606,821</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, 2021

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
<b>Revenues:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,259,195	-	98,154	19,577	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	105,498
Special Assessments	-	167,320	-	-	-
Charges for Services	1,302,535	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>4,561,730</b>	<b>167,320</b>	<b>98,154</b>	<b>19,577</b>	<b>105,498</b>
<b>Expenditures:</b>					
Current:					
Public Safety	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	65,644	-	-	-
General Government	2,775,014	-	-	19,577	68,622
Capital Outlay	7,716	-	84,761	-	2,837
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,782,730</b>	<b>65,644</b>	<b>84,761</b>	<b>19,577</b>	<b>71,459</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,779,000	101,676	13,393	-	34,039
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>1,779,000</b>	<b>101,676</b>	<b>13,393</b>	<b>-</b>	<b>34,039</b>
Fund Balance at Beginning of Year	1,134,692	1,008,709	177,007	-	116,618
Increase (Decrease) in Inventory	(8)	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$ 2,913,684</b>	<b>\$ 1,110,385</b>	<b>\$ 190,400</b>	<b>\$ -</b>	<b>\$ 150,657</b>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,713,870	\$ 5,479,305	\$ 9,193,175
-	-	10,783,250	437,632	105,849	33,206,068
-	-	-	-	-	(1,338)
-	-	-	-	-	617,372
-	-	-	-	-	516,241
-	-	-	-	-	167,320
19,370	-	-	-	-	6,421,986
-	-	163,353	-	4,702	888,092
<u>19,370</u>	<u>-</u>	<u>10,946,603</u>	<u>4,151,502</u>	<u>5,589,856</u>	<u>51,008,916</u>
-	-	-	-	-	2,394,207
-	-	-	4,151,496	-	4,817,269
-	-	11,729,513	-	5,360,680	20,343,006
-	-	-	-	-	1,899
-	-	-	-	-	1,547,835
-	-	-	-	-	10,315,803
41,051	-	-	-	-	6,786,655
-	-	36,244	-	-	3,675,378
-	-	-	-	-	427,364
-	-	-	-	-	21,350
<u>41,051</u>	<u>-</u>	<u>11,765,757</u>	<u>4,151,496</u>	<u>5,360,680</u>	<u>50,330,766</u>
(21,681)	-	(819,154)	6	229,176	678,150
-	-	788,337	-	-	1,241,313
-	-	-	-	-	(228,338)
-	-	<u>788,337</u>	-	-	<u>1,012,975</u>
(21,681)	-	(30,817)	6	229,176	1,691,125
189,886	35	2,393,812	93,931	725,382	24,361,429
-	-	(4,140)	-	-	(95,115)
<u>\$ 168,205</u>	<u>\$ 35</u>	<u>\$ 2,358,855</u>	<u>\$ 93,937</u>	<u>\$ 954,558</u>	<u>\$ 25,957,439</u>

**LICKING COUNTY, OHIO**

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUND  
AS OF DECEMBER 31, 2021**

	<u>Permanent Improvement</u>
<b>Assets:</b>	
Pooled Cash and Investments	\$ 400,545
Receivables:	
Intergovernmental	258
Special Assessments	62,705
Total Assets	<u>\$ 463,508</u>
<b>Liabilities:</b>	
Accounts Payable	<u>\$ 14,407</u>
Total Liabilities	<u>14,407</u>
<b>Deferred Inflows of Resources:</b>	
Unavailable Revenue	<u>62,705</u>
Total Deferred Inflows of Resources	<u>62,705</u>
<b>Fund Balances:</b>	
Restricted	141,986
Committed	91,212
Assigned	<u>153,198</u>
Total Fund Balances	<u>386,396</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 463,508</u>



## LICKING COUNTY, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	Permanent Improvement
<b>Revenues:</b>	
Intergovernmental	\$ 10,985
Special Assessments	21,171
Charges for Services	5,630
Total Revenues	37,786
<b>Expenditures:</b>	
Current:	
Capital Outlay	507,445
Total Expenditures	507,445
Deficiency of Revenues Under Expenditures	(469,659)
<b>Other Financing Sources:</b>	
Transfers In	90,000
Total Other Financing Sources	90,000
Net Change in Fund Balances	(379,659)
Fund Balance at Beginning of Year	766,055
Fund Balance at End of Year	\$ 386,396

**LICKING COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
AS OF DECEMBER 31, 2021

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Pooled Cash and Investments	\$ 1,310,022	\$ 3,002	\$ 1,313,024
Receivables:			
Special Assessments	-	66,005	66,005
Total Assets	<u>\$ 1,310,022</u>	<u>\$ 69,007</u>	<u>\$ 1,379,029</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable Revenue	-	66,005	66,005
Total Deferred Inflows of Resources	<u>-</u>	<u>66,005</u>	<u>66,005</u>
<b>Fund Balances:</b>			
Restricted	1,310,022	3,002	1,313,024
Total Fund Balances	<u>1,310,022</u>	<u>3,002</u>	<u>1,313,024</u>
Total Liabilities and Fund Balances	<u>\$ 1,310,022</u>	<u>\$ 69,007</u>	<u>\$ 1,379,029</u>

**LICKING COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
Intergovernmental	\$ 53,305	\$ -	\$ 53,305
Special Assessments	-	17,445	17,445
Miscellaneous	31,651	-	31,651
<b>Total Revenues</b>	<b>84,956</b>	<b>17,445</b>	<b>102,401</b>
<b>Expenditures:</b>			
Current:			
General Government	2,500	-	2,500
Debt service:			
Principal Retirement	2,140,419	14,038	2,154,457
Interest and Fiscal Charges	870,426	3,400	873,826
<b>Total Expenditures</b>	<b>3,013,345</b>	<b>17,438</b>	<b>3,030,783</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,928,389)	7	(2,928,382)
<b>Other Financing Sources (Uses):</b>			
Transfers In	2,915,860	-	2,915,860
<b>Total Other Financing Sources (Uses)</b>	<b>2,915,860</b>	<b>-</b>	<b>2,915,860</b>
Net Change in Fund Balances	(12,529)	7	(12,522)
Fund Balance at Beginning of Year	1,322,551	2,995	1,325,546
<b>Fund Balance at End of Year</b>	<b>\$ 1,310,022</b>	<b>\$ 3,002</b>	<b>\$ 1,313,024</b>

**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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>				
Sales Taxes	\$ 41,500,000	\$ 41,500,000	\$ 48,994,617	\$ 7,494,617
Property Taxes	9,840,174	9,840,174	10,363,243	523,069
Intergovernmental	7,333,174	7,333,174	7,654,403	321,229
Investment Earnings	2,013,300	2,013,300	944,630	(1,068,670)
Licenses and Permits	10,330	10,330	13,529	3,199
Fines and Forfeitures	149,000	149,000	135,391	(13,609)
Charges for Services	9,260,739	10,460,739	13,912,252	3,451,513
Miscellaneous	1,681,283	1,681,283	1,641,174	(40,109)
<b>Total Revenues</b>	<b>71,788,000</b>	<b>72,988,000</b>	<b>83,659,239</b>	<b>10,671,239</b>
<b>Expenditures:</b>				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,808,807	1,808,807	1,727,616	81,191
Materials and Supplies	10,768	10,768	8,258	2,510
Contractual Services	1,042,206	1,042,206	911,537	130,669
Other Expenditures	8,800	8,800	4,036	4,764
Capital Outlay	202,230	202,230	180,854	21,376
Total 911 Emergency Dispatchers	3,072,811	3,072,811	2,832,301	240,510
Adult Probation:				
Personal Services	1,059,587	1,068,243	1,035,756	32,487
Materials and Supplies	19,943	19,943	9,916	10,027
Contractual Services	8,144	39,719	35,581	4,138
Total Adult Probation	1,087,674	1,127,905	1,081,253	46,652
Coroner:				
Personal Services	523,919	547,811	547,724	87
Contractual Services	236,802	226,802	225,640	1,162
Total Coroner:	760,721	774,613	773,364	1,249
Emergency Management:				
Personal Services	350,073	360,062	358,185	1,877
Materials and Supplies	4,581	4,581	3,258	1,323
Contractual Services	62,949	71,449	63,945	7,504
Other Expenditures	1,750	1,750	780	970
Capital Outlay	41,350	32,848	21,665	11,183
Total Emergency Management	460,703	470,690	447,833	22,857
Miscellaneous Transfer:				
Personal Services	245,038	245,038	245,038	-
Total Miscellaneous Transfer	245,038	245,038	245,038	-
Safety Officer:				
Personal Services	205,455	205,455	154,313	51,142
Materials and Supplies	3,846	3,846	1,500	2,346
Contractual Services	124,534	153,534	130,797	22,737
Other Expenditures	500	500	468	32
Capital Outlay	67,216	38,216	23,829	14,387
Total Safety Officer	401,551	401,551	310,907	90,644
Sheriff:				
Personal Services	22,193,094	22,067,948	21,644,590	423,358
Materials and Supplies	1,122,770	1,276,770	1,160,446	116,324
Contractual Services	1,805,331	1,764,766	1,395,864	368,902
Other Expenditures	68,830	68,898	62,078	6,820
Capital Outlay	626,757	1,158,021	1,130,138	27,883
Total Sheriff	25,816,782	26,336,403	25,393,116	943,287
Total Public Safety	31,845,280	32,429,011	31,083,812	1,345,199

(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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	461,463	461,463	238,847	222,616
Total Health and Welfare	461,463	461,463	238,847	222,616
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	2,500	2,500	2,077	423
Total Registration of Vital Statistics	2,500	2,500	2,077	423
Total Health	537,313	537,313	314,274	223,039
<u>Human Services:</u>				
Indigent Fees:				
Contractual Services	2,241,500	2,247,000	2,017,042	229,958
Other Expenditures	1,500	1,000	-	1,000
Total Indigent Fees	2,243,000	2,248,000	2,017,042	230,958
Miscellaneous Transfer:				
Other Expenditures	111,000	111,000	111,000	-
Total Miscellaneous Transfer	111,000	111,000	111,000	-
Veterans Service Commission:				
Personal Services	787,904	787,904	623,304	164,600
Materials and Supplies	38,615	38,615	20,371	18,244
Contractual Services	1,771,743	1,771,743	789,503	982,240
Other Expenditures	164,789	164,789	103,657	61,132
Capital Outlay	10,000	10,000	5,662	4,338
Total Veterans Service Commission	2,773,051	2,773,051	1,542,497	1,230,554
Total Human Services	5,127,051	5,132,051	3,670,539	1,461,512
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	547,480	555,230	551,030	4,200
Total Agriculture Transfer	547,480	555,230	551,030	4,200
Miscellaneous Transfer:				
Contractual Services	10,000	10,000	10,000	-
Total Miscellaneous Transfer	10,000	10,000	10,000	-
Watershed Conservation:				
Personal Services	5,000	5,000	5,000	-
Contractual Services	20,926	20,926	20,926	-
Total Miscellaneous Transfer	25,926	25,926	25,926	-
Total Conservation and Recreation	583,406	591,156	586,956	4,200
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Contractual Services	10,000	10,000	10,000	-
Other Expenditures	25,000	25,000	25,000	-
Total Miscellaneous Transfer	35,000	35,000	35,000	-
Total Community and Economic Development	35,000	35,000	35,000	-
<u>Public Works:</u>				
Engineer Draftsmen:				
Personal Services	231,582	240,408	240,336	72
Total Engineer Draftsman	231,582	240,408	240,336	72
Total Public Works	231,582	240,408	240,336	72
<u>General Government:</u>				
Annexations:				
Other Expenditures	1,625	2,000	1,625	375
Total Annexations	1,625	2,000	1,625	375
Building Code:				
Personal Services	856,400	831,399	802,221	29,178
Materials and Supplies	40,714	36,714	30,479	6,235
Contractual Services	87,097	139,097	131,059	8,038
Other Expenditures	50,000	85,000	81,319	3,681
Capital Outlay	27,684	24,685	13,749	10,936
Total Building Code	1,061,895	1,116,895	1,058,827	58,068

(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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Building Services:</b>				
Personal Services	769,929	769,929	580,898	189,031
Materials and Supplies	78,054	104,054	70,555	33,499
Contractual Services	45,288	19,288	14,191	5,097
Other Expenditures	5,420	5,420	5,000	420
Capital Outlay	10,000	10,000	-	10,000
Total Building Services	908,691	908,691	670,644	238,047
<b>Bureau of Inspection:</b>				
Contractual Services	139,024	139,024	138,524	500
Total Bureau of Inspection	139,024	139,024	138,524	500
<b>Capital Improvements:</b>				
Capital Outlay	5,584,212	5,584,212	2,647,337	2,936,875
Total Capital Improvements	5,584,212	5,584,212	2,647,337	2,936,875
<b>Clerk of Courts:</b>				
Personal Services	1,585,922	1,593,168	1,567,497	25,671
Materials and Supplies	108,928	107,928	106,955	973
Contractual Services	34,973	34,973	28,168	6,805
Other Expenditures	7,500	4,500	3,960	540
Capital Outlay	8,000	12,000	10,915	1,085
Total Clerk of Courts	1,745,323	1,752,569	1,717,495	35,074
<b>Common Pleas Court:</b>				
Personal Services	1,101,955	1,121,575	1,090,663	30,912
Materials and Supplies	9,931	9,931	8,197	1,734
Contractual Services	116,097	116,097	84,857	31,240
Other Expenditures	21,800	21,800	14,805	6,995
Capital Outlay	1,030	1,030	18	1,012
Total Common Pleas Court	1,250,813	1,270,433	1,198,540	71,893
<b>County Treasurer:</b>				
Personal Services	451,409	451,492	428,900	22,592
Materials and Supplies	10,138	9,738	9,600	138
Contractual Services	75,944	72,329	72,316	13
Other Expenditures	37,931	39,046	37,521	1,525
Capital Outlay	12,074	14,974	14,746	228
Total County Treasurer	587,496	587,579	563,083	24,496
<b>County Auditor:</b>				
Personal Services	998,729	1,001,529	996,645	4,884
Materials and Supplies	8,933	10,433	10,055	378
Contractual Services	63,061	60,761	57,288	3,473
Other Expenditures	6,420	7,920	3,984	3,936
Capital Outlay	15,000	11,500	9,722	1,778
Total County Auditor	1,092,143	1,092,143	1,077,694	14,449
<b>County Board of Elections:</b>				
Personal Services	701,796	721,796	696,784	25,012
Materials and Supplies	65,000	43,500	33,482	10,018
Contractual Services	255,474	256,974	246,108	10,866
Other Expenditures	2,600	2,600	2,127	473
Capital Outlay	50,000	50,000	49,460	540
Total County Board of Elections	1,074,870	1,074,870	1,027,961	46,909
<b>County Commissioners:</b>				
Personal Services	743,373	756,546	742,782	13,764
Contractual Services	13,183	115,383	64,334	51,049
Other Expenditures	258,598	1,896,398	1,895,586	812
Total County Commissioners	1,015,154	2,768,327	2,702,702	65,625

(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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	457,871	457,871	438,627	19,244
Materials and Supplies	3,692	3,692	3,000	692
Contractual Services	147,956	147,199	96,927	50,272
Other Expenditures	4,964	5,721	4,602	1,119
Capital Outlay	14,000	14,000	13,869	131
Total County Planning	628,483	628,483	557,025	71,458
County Prosecutor:				
Personal Services	2,811,190	2,856,844	2,844,007	12,837
Materials and Supplies	16,000	7,500	6,980	520
Contractual Services	303,222	292,222	291,501	721
Other Expenditures	78,961	98,016	89,622	8,394
Capital Outlay	5,893	5,893	5,811	82
Total County Prosecutor	3,215,266	3,260,475	3,237,921	22,554
County Recorder:				
Personal Services	434,239	532,633	470,375	62,258
Materials and Supplies	500	500	-	500
Contractual Services	1,050	1,050	-	1,050
Other Expenditures	3,200	3,200	3,062	138
Total County Recorder	438,989	537,383	473,437	63,946
Court of Appeals:				
Other Expenditures	35,000	36,652	36,652	-
Total Court of Appeals	35,000	36,652	36,652	-
Domestic Court:				
Personal Services	1,676,505	1,698,016	1,672,656	25,360
Materials and Supplies	8,344	8,744	8,121	623
Contractual Services	25,042	23,371	15,048	8,323
Other Expenditures	27,664	28,464	17,098	11,366
Total Domestic Court	1,737,555	1,758,595	1,712,923	45,672
Employee Recreation:				
Other Expenditures	1,967	1,967	-	1,967
Total Employee Recreation	1,967	1,967	-	1,967
Human Resources:				
Personal Services	352,908	360,019	358,841	1,178
Materials and Supplies	1,800	1,800	1,126	674
Contractual Services	41,761	36,761	31,036	5,725
Other Expenditures	6,400	6,400	5,032	1,368
Capital Outlay	-	4,000	2,614	1,386
Total Human Resources	402,869	408,980	398,649	10,331
Humane Officer:				
Other Expenditures	45,334	45,334	45,330	4
Total Humane Officer	45,334	45,334	45,330	4
Information Systems:				
Personal Services	968,999	980,587	853,289	127,298
Materials and Supplies	6,905	6,905	3,680	3,225
Contractual Services	718,611	718,611	644,171	74,440
Other Expenditures	400	400	-	400
Capital Outlay	600,696	600,696	536,831	63,865
Total Information Systems	2,295,611	2,307,199	2,037,971	269,228

(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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	740,000	740,000	152,001	587,999
Contractual Services	784,500	784,500	27,422	757,078
Total Insurance/Pension/Taxes	1,524,500	1,524,500	179,423	1,345,077
Juvenile Court:				
Personal Services	3,161,746	3,191,540	2,980,415	211,125
Materials and Supplies	82,940	27,646	24,569	3,077
Contractual Services	1,926,933	1,913,556	1,620,285	293,271
Other Expenditures	42,718	48,718	29,298	19,420
Capital Outlay	50,000	57,377	57,377	-
Total Juvenile Court	5,264,337	5,238,837	4,711,944	526,893
Maintenance & Operations:				
Personal Services	387,463	391,542	379,513	12,029
Materials and Supplies	372,701	372,701	344,168	28,533
Contractual Services	1,664,504	1,746,504	1,546,131	200,373
Other Expenditures	14,000	14,000	-	14,000
Capital Outlay	60,000	43,000	14,375	28,625
Total Maintenance & Operations	2,498,668	2,567,747	2,284,187	283,560
Miscellaneous Transfer:				
Personal Services	34,705	34,705	32,000	2,705
Contractual Services	171,411	171,411	171,411	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	356,116	356,116	353,411	2,705
Municipal Court:				
Personal Services	234,654	236,528	230,698	5,830
Contractual Services	60,000	60,000	40,627	19,373
Total Municipal Court	294,654	296,528	271,325	25,203
Probate Court:				
Personal Services	411,245	444,437	441,467	2,970
Materials and Supplies	5,633	5,633	3,261	2,372
Contractual Services	24,260	18,760	13,887	4,873
Other Expenditures	50,653	49,081	35,955	13,126
Total Probate Court	491,791	517,911	494,570	23,341
Records Center:				
Personal Services	354,563	360,570	358,151	2,419
Materials and Supplies	14,352	14,352	2,191	12,161
Contractual Services	53,059	53,059	24,734	28,325
Other Expenditures	850	850	178	672
Capital Outlay	58,988	58,988	49,891	9,097
Total Records Center	481,812	487,819	435,145	52,674
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	500	500	500	-
Total Road Vacation	500	500	500	-
Unanticipated Emergency:				
Other Expenditures	20,000	20,000	-	20,000
Total Unanticipated Emergency	20,000	20,000	-	20,000

(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, 2021

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	243,759	(243,759)
Total Unclaimed Money	-	-	243,759	(243,759)
County Payroll Reserve:				
Other Expenditures	1,000,000	1,000,000	-	1,000,000
Total Unclaimed Money	1,000,000	1,000,000	-	1,000,000
Total General Government	35,214,698	37,311,769	30,298,604	7,013,165
Debt Service:				
Principal Retirement	540,889	540,889	540,889	-
Interest and Fiscal Charges	25,069	25,069	25,069	-
Issuance Costs	12,940	12,940	12,940	-
Total Principal Retirement	578,898	578,898	578,898	-
Total Expenditures	74,153,228	76,855,606	66,808,419	10,047,187
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,365,228)	(3,867,606)	16,850,820	20,718,426
<b>Other Financing Sources (Uses):</b>				
Issuance of Debt	-	-	2,406,115	2,406,115
Advances In	50,000	50,000	50,000	-
Advances Out	(50,000)	(50,000)	(50,000)	-
Transfers In	30,000	30,000	-	(30,000)
Transfers Out	(8,432,474)	(6,873,665)	(4,934,777)	1,938,888
Total Other Financing Sources (Uses)	(8,402,474)	(6,843,665)	(2,528,662)	4,315,003
Net Change in Fund Balances	(10,767,702)	(10,711,271)	14,322,158	25,033,429
Fund Balance, Beginning of Year	39,945,179	39,945,179	39,945,179	-
Prior Year Encumbrances Appropriated	2,534,274	2,534,274	2,534,274	-
Fund Balance, End of Year	<u>\$ 31,711,751</u>	<u>\$ 31,768,182</u>	<u>\$ 56,801,611</u>	<u>\$ 25,033,429</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, 2021

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>				
Property Taxes	\$ 12,018,179	\$ 12,018,179	\$ 12,410,863	\$ 392,684
Intergovernmental	2,700,368	2,700,368	4,152,353	1,451,985
Investment Earnings	-	-	249,410	249,410
Miscellaneous	50,000	50,000	61,629	11,629
Total Revenues	<u>14,768,547</u>	<u>14,768,547</u>	<u>16,874,255</u>	<u>2,105,708</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	6,819,608	6,812,417	6,559,519	252,898
Materials and Supplies	175,227	175,227	103,500	71,727
Contractual Services	10,149,236	10,156,427	7,201,002	2,955,425
Other Expenditures	558,724	558,724	539,906	18,818
Capital Outlay	948,988	959,988	107,027	852,961
Total Expenditures	<u>18,651,783</u>	<u>18,662,783</u>	<u>14,510,954</u>	<u>4,151,829</u>
Net Change in Fund Balances	(3,883,236)	(3,894,236)	2,363,301	6,257,537
Fund Balance, Beginning of Year	20,309,824	20,309,824	20,309,824	-
Prior Year Encumbrances Appropriated	1,849,929	1,849,929	1,849,929	-
Fund Balance, End of Year	<u>\$ 18,276,517</u>	<u>\$ 18,265,517</u>	<u>\$ 24,523,054</u>	<u>\$ 6,257,537</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, 2021

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>				
Property Taxes	\$ 8,090,252	\$ 8,090,252	\$ 8,380,405	\$ 290,153
Intergovernmental	8,426,546	8,426,546	7,861,147	(565,399)
Miscellaneous	115,750	115,750	242,332	126,582
Total Revenues	<u>16,632,548</u>	<u>16,632,548</u>	<u>16,483,884</u>	<u>(148,664)</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	18,720,141	15,270,141	14,394,492	875,649
Other Expenditures	761,512	761,512	566,986	194,526
Total Expenditures	<u>19,481,653</u>	<u>16,031,653</u>	<u>14,961,478</u>	<u>1,070,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,849,105)	600,895	1,522,406	921,511
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,290,781	3,290,781	915,989	(2,374,792)
Transfers Out	(795,545)	(1,745,545)	-	1,745,545
Total Other Financing Sources (Uses)	<u>2,495,236</u>	<u>1,545,236</u>	<u>915,989</u>	<u>(629,247)</u>
Net Change in Fund Balances	(353,869)	2,146,131	2,438,395	292,264
Fund Balance, Beginning of Year	2,380,569	2,380,569	2,380,569	-
Prior Year Encumbrances Appropriated	353,869	353,869	353,869	-
Fund Balance, End of Year	<u>\$ 2,380,569</u>	<u>\$ 4,880,569</u>	<u>\$ 5,172,833</u>	<u>\$ 292,264</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, 2021

ARPA FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 17,150,648	\$ 17,176,685	\$ 26,037
Investment Earnings	-	-	3,522	3,522
Total Revenues	<u>-</u>	<u>17,150,648</u>	<u>17,180,207</u>	<u>29,559</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	-	250,000	93,802	156,198
Materials and Supplies	-	16,030	16,030	-
Total General Government	<u>-</u>	<u>266,030</u>	<u>109,832</u>	<u>156,198</u>
Human Services:				
Materials and Supplies	-	233,970	59,620	174,350
Total Human Services	<u>-</u>	<u>233,970</u>	<u>59,620</u>	<u>174,350</u>
Public Works:				
Contractual Services	-	3,000,000	567,045	2,432,955
Other Expenditures	-	50,000	50,000	-
Capital Outlay	-	1,250,000	847,369	402,631
Total Public Works	<u>-</u>	<u>4,300,000</u>	<u>1,464,414</u>	<u>2,835,586</u>
Total Expenditures	<u>-</u>	<u>4,800,000</u>	<u>1,633,866</u>	<u>3,166,134</u>
Net Change in Fund Balances	-	12,350,648	15,546,341	3,195,693
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 12,350,648</u>	<u>\$ 15,546,341</u>	<u>\$ 3,195,693</u>

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**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, 2021

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Licenses and Permits	\$ 620,000	\$ 616,968	\$ (3,032)
Fines and Forfeitures	73,500	20,454	(53,046)
Charges for Services	54,500	37,087	(17,413)
Miscellaneous	17,000	53,870	36,870
Total Revenues	<u>765,000</u>	<u>728,379</u>	<u>(36,621)</u>
<b>Expenditures:</b>			
Health:			
Personal Services	577,056	520,583	56,473
Materials and Supplies	51,150	39,086	12,064
Contractual Services	175,255	141,285	33,970
Other Expenditures	4,500	4,500	-
Capital Outlay	21,300	20,120	1,180
Total Expenditures	<u>829,261</u>	<u>725,574</u>	<u>103,687</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,261)	2,805	67,066
<b>Other Financing Uses:</b>			
Transfers Out	(90,000)	(90,000)	-
Total Other Financing Uses	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Net Change in Fund Balances	(154,261)	(87,195)	67,066
Fund Balance, Beginning of Year	268,144	268,144	-
Prior Year Encumbrances Appropriated	31,285	31,285	-
Fund Balance, End of Year	<u>\$ 145,168</u>	<u>\$ 212,234</u>	<u>\$ 67,066</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, 2021

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 400	\$ 400
Charges for Services	2,249,000	2,439,494	190,494
Miscellaneous	-	898	898
Total Revenues	<u>2,249,000</u>	<u>2,440,792</u>	<u>191,792</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	2,125,723	2,111,618	14,105
Materials and Supplies	4,000	3,757	243
Contractual Services	884,994	861,514	23,480
Other Expenditures	7,291	2,565	4,726
Capital Outlay	24,724	18,732	5,992
Total Expenditures	<u>3,046,732</u>	<u>2,998,186</u>	<u>48,546</u>
Net Change in Fund Balances	(797,732)	(557,394)	240,338
Fund Balance, Beginning of Year	1,172,322	1,172,322	-
Prior Year Encumbrances Appropriated	25,009	25,009	-
Fund Balance, End of Year	<u>\$ 399,599</u>	<u>\$ 639,937</u>	<u>\$ 240,338</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, 2021

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 11,450,000	\$ 11,889,712	\$ 439,712
Fines and Forfeitures	150,000	150,321	321
Charges for Services	-	97,433	97,433
Miscellaneous	140,000	107,458	(32,542)
<b>Total Revenues</b>	<b>11,740,000</b>	<b>12,244,924</b>	<b>504,924</b>
<b>Expenditures:</b>			
Public Works:			
Personal Services	4,791,571	4,542,520	249,051
Materials and Supplies	1,496,486	1,454,394	42,092
Contractual Services	2,466,024	2,355,635	110,389
Other Expenditures	1,505,407	1,081,391	424,016
Capital Outlay	4,342,659	3,239,450	1,103,209
Debt service:			
Principal Retirement	312,468	312,468	-
Interest and Fiscal Charges	21,350	21,350	-
<b>Total Expenditures</b>	<b>14,935,965</b>	<b>13,007,208</b>	<b>1,928,757</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,195,965)	(762,284)	2,433,681
<b>Other Financing Uses</b>			
Transfers Out	(23,382)	(19,049)	4,333
<b>Total Other Financing Uses</b>	<b>(23,382)</b>	<b>(19,049)</b>	<b>4,333</b>
Net Change in Fund Balances	(3,219,347)	(781,333)	2,438,014
Fund Balance, Beginning of Year	4,699,706	4,699,706	-
Prior Year Encumbrances Appropriated	615,248	615,248	-
<b>Fund Balance, End of Year</b>	<b>\$ 2,095,607</b>	<b>\$ 4,533,621</b>	<b>\$ 2,438,014</b>

**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, 2021

HOTEL-MOTEL TAX FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 500,000	\$ 547,383	\$ 47,383
Total Revenues	<u>500,000</u>	<u>547,383</u>	<u>47,383</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Other Expenditures	551,095	532,423	18,672
Total Expenditures	<u>551,095</u>	<u>532,423</u>	<u>18,672</u>
Net Change in Fund Balances	(51,095)	14,960	66,055
Fund Balance, Beginning of Year	51,095	51,095	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 66,055</u>	<u>\$ 66,055</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, 2021

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 1,104,254	\$ 863,062	\$ (241,192)
Charges for Services	65,000	72,428	7,428
Miscellaneous	-	1,386	1,386
Total Revenues	<u>1,169,254</u>	<u>936,876</u>	<u>(232,378)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	532,847	523,683	9,164
Materials and Supplies	95,801	78,014	17,787
Contractual Services	372,139	297,067	75,072
Other Expenditures	22,102	19,101	3,001
Capital Outlay	71,902	51,625	20,277
Total Expenditures	<u>1,094,791</u>	<u>969,490</u>	<u>125,301</u>
Net Change in Fund Balances	74,463	(32,614)	(107,077)
Fund Balance, Beginning of Year	459,467	459,467	-
Prior Year Encumbrances Appropriated	81,063	81,063	-
Fund Balance, End of Year	<u>\$ 614,993</u>	<u>\$ 507,916</u>	<u>\$ (107,077)</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, 2021

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 530,000	\$ 368,049	\$ (161,951)
Investment Earnings	3,000	3,809	809
Charges for Services	400,000	307,218	(92,782)
Miscellaneous	185,000	321,814	136,814
Total Revenues	<u>1,118,000</u>	<u>1,000,890</u>	<u>(117,110)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	130,233	125,110	5,123
Materials and Supplies	2,241	800	1,441
Contractual Services	1,550,369	1,181,069	369,300
Other Expenditures	4,994	3,418	1,576
Capital Outlay	10,178	10,099	79
Total Expenditures	<u>1,698,015</u>	<u>1,320,496</u>	<u>377,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(580,015)	(319,606)	260,409
<b>Other Financing Sources:</b>			
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	(505,015)	(244,606)	260,409
Fund Balance, Beginning of Year	1,227,595	1,227,595	-
Prior Year Encumbrances Appropriated	366,030	366,030	-
Fund Balance, End of Year	<u>\$ 1,088,610</u>	<u>\$ 1,349,019</u>	<u>\$ 260,409</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, 2021

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 853,103	\$ 775,491	\$ (77,612)
Miscellaneous	-	1,677	1,677
Total Revenues	<u>853,103</u>	<u>777,168</u>	<u>(75,935)</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	187,931	173,515	14,416
Materials and Supplies	6,946	4,421	2,525
Contractual Services	658,658	615,097	43,561
Other Expenditures	45,657	41,833	3,824
Total Expenditures	<u>899,192</u>	<u>834,866</u>	<u>64,326</u>
Net Change in Fund Balances	(46,089)	(57,698)	(11,609)
Fund Balance, Beginning of Year	134,070	134,070	-
Prior Year Encumbrances Appropriated	4,805	4,805	-
Fund Balance, End of Year	<u>\$ 92,786</u>	<u>\$ 81,177</u>	<u>\$ (11,609)</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, 2021

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 2,645,225	\$ 2,411,017	\$ (234,208)
Charges for Services	567,963	550,056	(17,907)
Miscellaneous	2,000	16	(1,984)
Total Revenues	<u>3,215,188</u>	<u>2,961,089</u>	<u>(254,099)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,022,704	2,521,061	501,643
Materials and Supplies	61,433	43,991	17,442
Contractual Services	714,642	572,549	142,093
Other Expenditures	22,641	8,796	13,845
Capital Outlay	47,126	22,776	24,350
Total Expenditures	<u>3,868,546</u>	<u>3,169,173</u>	<u>699,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(653,358)	(208,084)	445,274
<b>Other Financing Sources:</b>			
Transfers In	350,000	350,000	-
Total Other Financing Sources	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	(303,358)	141,916	445,274
Fund Balance, Beginning of Year	539,392	539,392	-
Prior Year Encumbrances Appropriated	229,340	229,340	-
Fund Balance, End of Year	<u>\$ 465,374</u>	<u>\$ 910,648</u>	<u>\$ 445,274</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, 2021

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 21,000	\$ 22,540	\$ 1,540
Total Revenues	<u>21,000</u>	<u>22,540</u>	<u>1,540</u>
<b>Expenditures:</b>			
General Government:			
Other Expenditures	26,394	24,760	1,634
Total Expenditures	<u>26,394</u>	<u>24,760</u>	<u>1,634</u>
Net Change in Fund Balances	(5,394)	(2,220)	3,174
Fund Balance, Beginning of Year	4,716	4,716	-
Prior Year Encumbrances Appropriated	694	694	-
Fund Balance, End of Year	<u>\$ 16</u>	<u>\$ 3,190</u>	<u>\$ 3,174</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, 2021

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 135,000	\$ 147,363	\$ 12,363
Total Revenues	<u>135,000</u>	<u>147,363</u>	<u>12,363</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	164,162	85,501	78,661
Total Expenditures	<u>164,162</u>	<u>85,501</u>	<u>78,661</u>
Net Change in Fund Balances	(29,162)	61,862	91,024
Fund Balance, Beginning of Year	684,147	684,147	-
Prior Year Encumbrances Appropriated	4,162	4,162	-
Fund Balance, End of Year	<u>\$ 659,147</u>	<u>\$ 750,171</u>	<u>\$ 91,024</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, 2021

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 26,000	\$ 31,545	\$ 5,545
Total Revenues	<u>26,000</u>	<u>31,545</u>	<u>5,545</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	38,000	35,999	2,001
Total Expenditures	<u>38,000</u>	<u>35,999</u>	<u>2,001</u>
Net Change in Fund Balances	(12,000)	(4,454)	7,546
Fund Balance, Beginning of Year	59,276	59,276	-
Fund Balance, End of Year	<u>\$ 47,276</u>	<u>\$ 54,822</u>	<u>\$ 7,546</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, 2021

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 1,855,236	\$ 1,919,661	\$ 64,425
Total Revenues	<u>1,855,236</u>	<u>1,919,661</u>	<u>64,425</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	1,399,309	1,348,276	51,033
Materials and Supplies	26,490	14,228	12,262
Contractual Services	170,212	78,686	91,526
Other Expenditures	17,694	8,563	9,131
Capital Outlay	28,105	25,521	2,584
Total Expenditures	<u>1,641,810</u>	<u>1,475,274</u>	<u>166,536</u>
Net Change in Fund Balances	213,426	444,387	230,961
Fund Balance, Beginning of Year	1,995,017	1,995,017	-
Prior Year Encumbrances Appropriated	5,814	5,814	-
Fund Balance, End of Year	<u>\$ 2,214,257</u>	<u>\$ 2,445,218</u>	<u>\$ 230,961</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, 2021

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 100,000	\$ 157,160	\$ 57,160
Total Revenues	<u>100,000</u>	<u>157,160</u>	<u>57,160</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	354,817	54,925	299,892
Total Expenditures	<u>354,817</u>	<u>54,925</u>	<u>299,892</u>
Net Change in Fund Balances	(254,817)	102,235	357,052
Fund Balance, Beginning of Year	579,305	579,305	-
Prior Year Encumbrances Appropriated	4,817	4,817	-
Fund Balance, End of Year	<u>\$ 329,305</u>	<u>\$ 686,357</u>	<u>\$ 357,052</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, 2021

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 130,000	\$ 103,446	\$ (26,554)
Total Revenues	<u>130,000</u>	<u>103,446</u>	<u>(26,554)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	63,328	63,157	171
Contractual Services	123,316	55,472	67,844
Total Expenditures	<u>186,644</u>	<u>118,629</u>	<u>68,015</u>
Net Change in Fund Balances	(56,644)	(15,183)	41,461
Fund Balance, Beginning of Year	71,577	71,577	-
Prior Year Encumbrances Appropriated	23,051	23,051	-
Fund Balance, End of Year	<u>\$ 37,984</u>	<u>\$ 79,445</u>	<u>\$ 41,461</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, 2021

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 516,425	\$ 355,733	\$ (160,692)
Charges for Services	106,000	98,041	(7,959)
Miscellaneous	355,700	465,093	109,393
Total Revenues	<u>978,125</u>	<u>918,867</u>	<u>(59,258)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	633,739	633,697	42
Materials and Supplies	131,474	32,600	98,874
Contractual Services	164,190	83,783	80,407
Other Expenditures	231,725	152,570	79,155
Capital Outlay	219,723	172,417	47,306
Total Expenditures	<u>1,380,851</u>	<u>1,075,067</u>	<u>305,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(402,726)	(156,200)	246,526
<b>Other Financing Sources:</b>			
Transfers In	-	27,977	27,977
Total Other Financing Sources	<u>-</u>	<u>27,977</u>	<u>27,977</u>
Net Change in Fund Balances	(402,726)	(128,223)	274,503
Fund Balance, Beginning of Year	1,449,135	1,449,135	-
Prior Year Encumbrances Appropriated	72,090	72,090	-
Fund Balance, End of Year	<u>\$ 1,118,499</u>	<u>\$ 1,393,002</u>	<u>\$ 274,503</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, 2021

IMPROVING PROSECUTION OF DOMESTIC VIOLENCE GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 289,054	\$ 289,054	\$ -
Total Revenues	<u>289,054</u>	<u>289,054</u>	<u>-</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	126,325	123,229	3,096
Other Expenditures	162,729	162,729	-
Total Expenditures	<u>289,054</u>	<u>285,958</u>	<u>3,096</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,096	3,096
<b>Other Financing Sources (Uses):</b>			
Advances In	50,000	50,000	-
Advances Out	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	3,096	3,096
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 3,096</u>	<u>\$ 3,096</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, 2021

LOCAL DELIQUENCY PREVENTION FUND

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

**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, 2021

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Fines and Forfeitures	\$ 600	\$ 483	\$ (117)
Total Revenues	<u>600</u>	<u>483</u>	<u>(117)</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	3,000	-	3,000
Total Expenditures	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Net Change in Fund Balances	(2,400)	483	2,883
Fund Balance, Beginning of Year	15,485	15,485	-
Fund Balance, End of Year	<u>\$ 13,085</u>	<u>\$ 15,968</u>	<u>\$ 2,883</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, 2021

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 100	\$ 100
Total Revenues	<u>-</u>	<u>100</u>	<u>100</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	3,000	2,217	783
Total Expenditures	<u>3,000</u>	<u>2,217</u>	<u>783</u>
Net Change in Fund Balances	(3,000)	(2,117)	883
Fund Balance, Beginning of Year	5,561	5,561	-
Fund Balance, End of Year	<u>\$ 2,561</u>	<u>\$ 3,444</u>	<u>\$ 883</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, 2021

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 30,641	\$ 33,089	\$ 2,448
Total Revenues	<u>30,641</u>	<u>33,089</u>	<u>2,448</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	31,364	19,353	12,011
Total Expenditures	<u>31,364</u>	<u>19,353</u>	<u>12,011</u>
Net Change in Fund Balances	(723)	13,736	14,459
Fund Balance, Beginning of Year	76,544	76,544	-
Prior Year Encumbrances Appropriated	855	855	-
Fund Balance, End of Year	<u>\$ 76,676</u>	<u>\$ 91,135</u>	<u>\$ 14,459</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, 2021

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Uses:</b>			
Transfers Out	(42,155)	(42,155)	-
Total Other Financing Uses	(42,155)	(42,155)	-
Net Change in Fund Balances	(42,155)	(42,155)	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2021

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Uses:</b>			
Transfers Out	(60,329)	(60,329)	-
Total Other Financing Uses	(60,329)	(60,329)	-
Net Change in Fund Balances	(60,329)	(60,329)	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2021

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Licenses and Permits	\$ 900	\$ 973	\$ 73
Total Revenues	<u>900</u>	<u>973</u>	<u>73</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	2,500	-	2,500
Total Expenditures	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Net Change in Fund Balances	(1,600)	973	2,573
Fund Balance, Beginning of Year	9,557	9,557	-
Fund Balance, End of Year	<u>\$ 7,957</u>	<u>\$ 10,530</u>	<u>\$ 2,573</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, 2021

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
<b>Other Financing Uses:</b>			
Transfers Out	(16,805)	(16,805)	-
Total Other Financing Sources (Uses)	(16,805)	(16,805)	-
Net Change in Fund Balances	(16,805)	(16,805)	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

**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, 2021

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 45,000	\$ 32,965	\$ (12,035)
Total Revenues	<u>45,000</u>	<u>32,965</u>	<u>(12,035)</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	45,000	34,046	10,954
Total Expenditures	<u>45,000</u>	<u>34,046</u>	<u>10,954</u>
Net Change in Fund Balances	-	(1,081)	(1,081)
Fund Balance, Beginning of Year	19,788	19,788	-
Fund Balance, End of Year	<u>\$ 19,788</u>	<u>\$ 18,707</u>	<u>\$ (1,081)</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, 2021

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Fines and Forfeitures	\$ 84,000	\$ 60,524	\$ (23,476)
Total Revenues	<u>84,000</u>	<u>60,524</u>	<u>(23,476)</u>
<b>Expenditures:</b>			
General Government:			
Other Expenditures	206,365	28,705	177,660
Total Expenditures	<u>206,365</u>	<u>28,705</u>	<u>177,660</u>
Net Change in Fund Balances	(122,365)	31,819	154,184
Fund Balance, Beginning of Year	509,903	509,903	-
Prior Year Encumbrances Appropriated	6,365	6,365	-
Fund Balance, End of Year	<u>\$ 393,903</u>	<u>\$ 548,087</u>	<u>\$ 154,184</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, 2021

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 1,366	\$ 1,366
Total Revenues	<u>-</u>	<u>1,366</u>	<u>1,366</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	18,060	577	17,483
Total Expenditures	<u>18,060</u>	<u>577</u>	<u>17,483</u>
Net Change in Fund Balances	(18,060)	789	18,849
Fund Balance, Beginning of Year	18,487	18,487	-
Fund Balance, End of Year	<u>\$ 427</u>	<u>\$ 19,276</u>	<u>\$ 18,849</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, 2021

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 150,000	\$ 250,102	\$ 100,102
Total Revenues	<u>150,000</u>	<u>250,102</u>	<u>100,102</u>
<b>Expenditures:</b>			
General Government:			
Materials and Supplies	292,924	229,341	63,583
Total Expenditures	<u>292,924</u>	<u>229,341</u>	<u>63,583</u>
Net Change in Fund Balances	(142,924)	20,761	163,685
Fund Balance, Beginning of Year	305,132	305,132	-
Prior Year Encumbrances Appropriated	37,924	37,924	-
Fund Balance, End of Year	<u>\$ 200,132</u>	<u>\$ 363,817</u>	<u>\$ 163,685</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, 2021

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 360,000	\$ 413,378	\$ 53,378
Miscellaneous	-	16,079	16,079
Total Revenues	<u>360,000</u>	<u>429,457</u>	<u>69,457</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	488,350	414,501	73,849
Materials and Supplies	3,000	1,533	1,467
Contractual Services	86,990	61,234	25,756
Other Expenditures	7,190	3,000	4,190
Capital Outlay	10,000	-	10,000
Total Expenditures	<u>595,530</u>	<u>480,268</u>	<u>115,262</u>
Net Change in Fund Balances	(235,530)	(50,811)	184,719
Fund Balance, Beginning of Year	554,455	554,455	-
Prior Year Encumbrances Appropriated	8,573	8,573	-
Fund Balance, End of Year	<u>\$ 327,498</u>	<u>\$ 512,217</u>	<u>\$ 184,719</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, 2021

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 410	\$ 410
Fines and Forfeitures	22,000	32,940	10,940
Miscellaneous	50,000	79,212	29,212
Total Revenues	<u>72,000</u>	<u>112,562</u>	<u>40,562</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	104,387	100,989	3,398
Capital Outlay	28,000	-	28,000
Total Expenditures	<u>132,387</u>	<u>100,989</u>	<u>31,398</u>
Net Change in Fund Balances	(60,387)	11,573	71,960
Fund Balance, Beginning of Year	248,820	248,820	-
Fund Balance, End of Year	<u>\$ 188,433</u>	<u>\$ 260,393</u>	<u>\$ 71,960</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, 2021

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
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, 2021

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 333,248	\$ 334,728	\$ 1,480
Total Revenues	<u>333,248</u>	<u>334,728</u>	<u>1,480</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	468,352	333,424	134,928
Debt service:			
Principal Retirement	114,896	114,896	-
Total Expenditures	<u>583,248</u>	<u>448,320</u>	<u>134,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,000)	(113,592)	136,408
<b>Other Financing Uses:</b>			
Transfers Out	(10,000)	-	10,000
Total Other Financing Sources	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(260,000)	(113,592)	146,408
Fund Balance, Beginning of Year	480,982	480,982	-
Prior Year Encumbrances Appropriated	39,026	39,026	-
Fund Balance, End of Year	<u>\$ 260,008</u>	<u>\$ 406,416</u>	<u>\$ 146,408</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, 2021

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 235,247	\$ 324,642	\$ 89,395
Total Revenues	<u>235,247</u>	<u>324,642</u>	<u>89,395</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	336,926	296,346	40,580
Contractual Services	104,950	57,680	47,270
Other Expenditures	6,512	2,696	3,816
Total Expenditures	<u>448,388</u>	<u>356,722</u>	<u>91,666</u>
Net Change in Fund Balances	(213,141)	(32,080)	181,061
Fund Balance, Beginning of Year	567,571	567,571	-
Prior Year Encumbrances Appropriated	47,006	47,006	-
Fund Balance, End of Year	<u>\$ 401,436</u>	<u>\$ 582,497</u>	<u>\$ 181,061</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, 2021

JUVENILE PROBATE SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 65,000	\$ 89,766	\$ 24,766
Total Revenues	<u>65,000</u>	<u>89,766</u>	<u>24,766</u>
Net Change in Fund Balances	65,000	89,766	24,766
Fund Balance, Beginning of Year	41,560	41,560	-
Fund Balance, End of Year	<u>\$ 106,560</u>	<u>\$ 131,326</u>	<u>\$ 24,766</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, 2021

SUPREME COURT OF OHIO GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 190,784	\$ 190,784	\$ -
Total Revenues	<u>190,784</u>	<u>190,784</u>	<u>-</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	164,529	164,529	-
Capital Outlay	26,255	26,255	-
Total Expenditures	<u>190,784</u>	<u>190,784</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, 2021

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 3,856,593	\$ 3,006,968	\$ (849,625)
Charges for Services	1,133,880	1,310,742	176,862
Miscellaneous	74,572	-	(74,572)
Total Revenues	<u>5,065,045</u>	<u>4,317,710</u>	<u>(747,335)</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	2,283,592	2,166,162	117,430
Materials and Supplies	4,943	4,278	665
Contractual Services	918,705	712,071	206,634
Other Expenditures	6,200	3,669	2,531
Capital Outlay	682,351	517,483	164,868
Total Expenditures	<u>3,895,791</u>	<u>3,403,663</u>	<u>492,128</u>
Net Change in Fund Balances	1,169,254	914,047	(255,207)
Fund Balance, Beginning of Year	1,176,782	1,176,782	-
Prior Year Encumbrances Appropriated	47,908	47,908	-
Fund Balance, End of Year	<u>\$ 2,393,944</u>	<u>\$ 2,138,737</u>	<u>\$ (255,207)</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, 2021

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Special Assessments	\$ 15,872	\$ 167,320	\$ 151,448
Total Revenues	<u>15,872</u>	<u>167,320</u>	<u>151,448</u>
<b>Expenditures:</b>			
Public Works:			
Contractual Services	1,025,753	83,083	942,670
Total Expenditures	<u>1,025,753</u>	<u>83,083</u>	<u>942,670</u>
Net Change in Fund Balances	(1,009,881)	84,237	1,094,118
Fund Balance, Beginning of Year	1,002,524	1,002,524	-
Prior Year Encumbrances Appropriated	8,185	8,185	-
Fund Balance, End of Year	<u>\$ 828</u>	<u>\$ 1,094,946</u>	<u>\$ 1,094,118</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, 2021

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 90,834	\$ 98,154	\$ 7,320
Total Revenues	<u>90,834</u>	<u>98,154</u>	<u>7,320</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	137,086	115,198	21,888
Total Expenditures	<u>137,086</u>	<u>115,198</u>	<u>21,888</u>
Net Change in Fund Balances	(46,252)	(17,044)	29,208
Fund Balance, Beginning of Year	166,910	166,910	-
Prior Year Encumbrances Appropriated	11,252	11,252	-
Fund Balance, End of Year	<u>\$ 131,910</u>	<u>\$ 161,118</u>	<u>\$ 29,208</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, 2021

CYBER SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 19,577	\$ 19,577	\$ -
Total Revenues	<u>19,577</u>	<u>19,577</u>	<u>-</u>
<b>Expenditures:</b>			
General Government:			
Materials and Supplies	9,482	9,482	-
Contractual Services	10,095	10,095	-
Total Expenditures	<u>19,577</u>	<u>19,577</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, 2021

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Fines and Forfeitures	\$ 69,000	\$ 105,498	\$ 36,498
Total Revenues	<u>69,000</u>	<u>105,498</u>	<u>36,498</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	6,338	6,310	28
Materials and Supplies	250	-	250
Other Expenditures	94,171	71,324	22,847
Capital Outlay	4,000	2,837	1,163
Total Expenditures	<u>104,759</u>	<u>80,471</u>	<u>24,288</u>
Net Change in Fund Balances	(35,759)	25,027	60,786
Fund Balance, Beginning of Year	97,524	97,524	-
Prior Year Encumbrances Appropriated	28,521	28,521	-
Fund Balance, End of Year	<u>\$ 90,286</u>	<u>\$ 151,072</u>	<u>\$ 60,786</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, 2021

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 19,153	\$ 19,153
Total Revenues	<u>-</u>	<u>19,153</u>	<u>19,153</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	67,000	41,051	25,949
Total Expenditures	<u>67,000</u>	<u>41,051</u>	<u>25,949</u>
Net Change in Fund Balances	(67,000)	(21,898)	45,102
Fund Balance, Beginning of Year	188,856	188,856	-
Fund Balance, End of Year	<u>\$ 121,856</u>	<u>\$ 166,958</u>	<u>\$ 45,102</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, 2021

#### LOCAL CORONAVIRUS RELIEF FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 35,863	\$ 35,863	\$ -
Investment Earnings	837	837	-
<b>Total Revenues</b>	<b>36,700</b>	<b>36,700</b>	<b>-</b>
<b>Expenditures:</b>			
General Government:			
Personal Services	25,912	25,912	-
Materials and Supplies	9,459	9,459	-
Contractual Services	96,775	96,775	-
<b>Total General Government</b>	<b>132,146</b>	<b>132,146</b>	<b>-</b>
Public Safety:			
Personal Services	6,842	6,842	-
Contractual Services	592	592	-
<b>Total Public Safety</b>	<b>7,434</b>	<b>7,434</b>	<b>-</b>
Human Services:			
Materials and Supplies	768	768	-
Contractual Services	11,843	11,843	-
<b>Total Human Services</b>	<b>12,611</b>	<b>12,611</b>	<b>-</b>
Community and Economic Development:			
Personal Services	401	401	-
<b>Total Community and Economic Development</b>	<b>401</b>	<b>401</b>	<b>-</b>
Public Works:			
Personal Services	3,543	3,543	-
<b>Total Public Works</b>	<b>3,543</b>	<b>3,543</b>	<b>-</b>
Health:			
Personal Services	9,544	9,544	-
Materials and Supplies	316	316	-
Contractual Services	2,003	2,003	-
<b>Total Health</b>	<b>11,863</b>	<b>11,863</b>	<b>-</b>
Conservation and Recreation:			
Materials and Supplies	1,899	1,899	-
<b>Total Conservation and Recreation</b>	<b>1,899</b>	<b>1,899</b>	<b>-</b>
<b>Total Expenditures</b>	<b>169,897</b>	<b>169,897</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(133,197)</b>	<b>(133,197)</b>	<b>-</b>
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	133,197	133,197	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**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, 2021

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
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, 2021

#### PUBLIC ASSISTANCE FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 11,404,281	\$ 10,783,250	\$ (621,031)
Miscellaneous	50,000	165,093	115,093
<b>Total Revenues</b>	<b>11,454,281</b>	<b>10,948,343</b>	<b>(505,938)</b>
<b>Expenditures:</b>			
Human Services:			
Personal Services	9,915,032	8,615,532	1,299,500
Materials and Supplies	107,660	94,244	13,416
Contractual Services	640,963	571,204	69,759
Other Expenditures	3,928,172	3,600,364	327,808
Capital Outlay	35,277	31,706	3,571
<b>Total Expenditures</b>	<b>14,627,104</b>	<b>12,913,050</b>	<b>1,714,054</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,172,823)	(1,964,707)	1,208,116
<b>Other Financing Sources:</b>			
Transfers In	788,337	788,337	-
<b>Total Other Financing Sources</b>	<b>788,337</b>	<b>788,337</b>	<b>-</b>
Net Change in Fund Balances	(2,384,486)	(1,176,370)	1,208,116
Fund Balance, Beginning of Year	2,231,940	2,231,940	-
Prior Year Encumbrances Appropriated	532,709	532,709	-
<b>Fund Balance, End of Year</b>	<b>\$ 380,163</b>	<b>\$ 1,588,279</b>	<b>\$ 1,208,116</b>

**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, 2021

SENIOR CITIZEN LEVY FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Property Taxes	\$ 5,405,513	\$ 5,479,190	\$ 73,677
Intergovernmental	105,849	105,849	-
Miscellaneous	-	92,027	92,027
Total Revenues	<u>5,511,362</u>	<u>5,677,066</u>	<u>165,704</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	5,415,150	5,361,262	53,888
Total Expenditures	<u>5,415,150</u>	<u>5,361,262</u>	<u>53,888</u>
Net Change in Fund Balances	96,212	315,804	219,592
Fund Balance, Beginning of Year	513,048	513,048	-
Fund Balance, End of Year	<u>\$ 609,260</u>	<u>\$ 828,852</u>	<u>\$ 219,592</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, 2021

TAX CERTIFICATE ADMINISTRATION FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Charges for Services	\$ 48,000	\$ 29,160	\$ (18,840)
Total Revenues	<u>48,000</u>	<u>29,160</u>	<u>(18,840)</u>
<b>Expenditures:</b>			
General Government:			
Other Expenditures	67,605	41,695	25,910
Total Expenditures	<u>67,605</u>	<u>41,695</u>	<u>25,910</u>
Net Change in Fund Balances	(19,605)	(12,535)	7,070
Fund Balance, Beginning of Year	26,694	26,694	-
Prior Year Encumbrances Appropriated	19,605	19,605	-
Fund Balance, End of Year	<u>\$ 26,694</u>	<u>\$ 33,764</u>	<u>\$ 7,070</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, 2021

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 10,727	\$ 10,727
Special Assessments	25,000	21,171	(3,829)
Charges for Services	-	5,630	5,630
Total Revenues	<u>25,000</u>	<u>37,528</u>	<u>12,528</u>
<b>Expenditures:</b>			
Public Works:			
Capital Outlay	722,444	609,963	112,481
Total Expenditures	<u>722,444</u>	<u>609,963</u>	<u>112,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(697,444)	(572,435)	125,009
<b>Other Financing Sources:</b>			
Transfers In	-	90,000	90,000
Total Other Financing Sources	<u>-</u>	<u>90,000</u>	<u>90,000</u>
Net Change in Fund Balances	(697,444)	(482,435)	215,009
Fund Balance, Beginning of Year	475,542	475,542	-
Prior Year Encumbrances Appropriated	316,079	316,079	-
Fund Balance, End of Year	<u>\$ 94,177</u>	<u>\$ 309,186</u>	<u>\$ 215,009</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, 2021

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 107,562	\$ 107,562
Miscellaneous	-	31,651	31,651
Total Revenues	<u>-</u>	<u>139,213</u>	<u>139,213</u>
<b>Expenditures:</b>			
General Government:			
Other Expenditures	2,500	2,499	2,499
Debt service:			
Principal Retirement	2,140,419	2,140,419	-
Interest and Fiscal Charges	1,357,081	870,427	486,654
Total Expenditures	<u>3,497,500</u>	<u>3,013,345</u>	<u>489,153</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,497,500)	(2,874,132)	623,368
<b>Other Financing Sources:</b>			
Transfers In	4,200,000	2,915,860	(1,284,140)
Total Other Financing Sources	<u>4,200,000</u>	<u>2,915,860</u>	<u>(1,284,140)</u>
Net Change in Fund Balances	702,500	41,728	(660,772)
Fund Balance, Beginning of Year	1,268,294	1,268,294	-
Fund Balance, End of Year	<u>\$ 1,970,794</u>	<u>\$ 1,310,022</u>	<u>\$ (660,772)</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, 2021

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Special Assessments	\$ 20,000	\$ 17,445	\$ (2,555)
Total Revenues	<u>20,000</u>	<u>17,445</u>	<u>(2,555)</u>
<b>Expenditures:</b>			
Debt service:			
Principal Retirement	14,038	14,038	-
Interest and Fiscal Charges	3,400	3,400	-
Total Expenditures	<u>17,438</u>	<u>17,438</u>	<u>-</u>
Net Change in Fund Balances	2,562	7	(2,555)
Fund Balance, Beginning of Year	2,995	2,995	-
Fund Balance, End of Year	<u>\$ 5,557</u>	<u>\$ 3,002</u>	<u>\$ (2,555)</u>



Licking County Ohio  
Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2021

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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, 2021

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
<b>Assets</b>					
Pooled Cash and Investments	\$ 10,263,458	\$ 31,108,494	\$ 300	\$ 328,878	\$ 41,701,130
Cash and Cash Equivalents in Segregated Accounts	943,837	-	2,480,971	400,687	3,825,495
Receivables:					
Taxes	275,850,581	-	-	-	275,850,581
Accounts	-	7,292	-	7,868	15,160
Intergovernmental	6,555,986	395,043	-	-	6,951,029
Interest	430	-	-	-	430
Special Assessments	5,853,032	-	-	-	5,853,032
Total Assets	<u>\$ 299,467,324</u>	<u>\$ 31,510,829</u>	<u>\$ 2,481,271</u>	<u>\$ 737,433</u>	<u>\$ 334,196,857</u>
<b>Liabilities</b>					
Accounts Payable	-	1,190,262	-	328,879	1,519,141
Accrued Wages and Benefits Payable	-	82,853	-	-	82,853
Intergovernmental Payable	11,152,530	65,747	-	-	11,218,277
Total Liabilities	<u>11,152,530</u>	<u>1,338,862</u>	<u>-</u>	<u>328,879</u>	<u>12,820,271</u>
<b>Deferred Inflows of Resources</b>					
Property and Other Local Taxes	266,038,116	-	-	-	266,038,116
Total Deferred Inflows of Resources	<u>266,038,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,038,116</u>
<b>Net Position</b>					
Restricted for:					
Individuals, Organizations, and Other Governments	22,276,678	30,171,967	2,481,271	408,554	55,338,470
Total Net Position	<u>\$ 22,276,678</u>	<u>\$ 30,171,967</u>	<u>\$ 2,481,271</u>	<u>\$ 408,554</u>	<u>\$ 55,338,470</u>

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
<b>Additions</b>					
Intergovernmental	\$ 8,323,155	\$ -	\$ 31,051	\$ -	\$ 8,354,206
Amounts Received as Fiscal Agent	-	26,944,525	-	-	26,944,525
Licenses, Permits, and Fees for Other Governments	69,946,902	-	4,075	1,327,880	71,278,857
Fines and Forfeitures for Other Organizations	-	-	2,723,066	-	2,723,066
Property Tax and Special Assessment Collections for Other Governments	244,071,512	-	-	-	244,071,512
Sheriff Sales Collections for Others	-	-	44,650	3,510,468	3,555,118
Miscellaneous	-	-	423,988	899,157	1,323,145
<b>Total Additions</b>	<u>322,341,569</u>	<u>26,944,525</u>	<u>3,226,830</u>	<u>5,737,505</u>	<u>358,250,429</u>
<b>Deletions</b>					
Distributions to the State of Ohio	69,946,903	-	430,314	1,323,158	71,700,375
Distributions of State Funds to Other Governments	9,409,212	-	34,543	-	9,443,755
Fines and Forfeitures Distributions to Other Governments	-	-	2,837,108	-	2,837,108
Property Tax and Special Assessment Distributions to Other Governments	241,895,619	-	-	-	241,895,619
Distributions to Individuals	-	-	-	899,273	899,273
Distributions as Fiscal Agent	-	25,183,314	-	-	25,183,314
Sheriff Sales Distributions to Others	-	-	37,768	3,322,634	3,360,402
<b>Total Deletions</b>	<u>321,251,734</u>	<u>25,183,314</u>	<u>3,339,733</u>	<u>5,545,065</u>	<u>355,319,846</u>
Net Increase (Decrease) in Fund Balance	1,089,835	1,761,211	(112,903)	192,440	2,930,583
Fund Balance Beginning of Year	21,186,843	28,410,756	2,594,174	216,114	52,407,887
<b>Fund Balance End of Year</b>	<u>\$ 22,276,678</u>	<u>\$ 30,171,967</u>	<u>\$ 2,481,271</u>	<u>\$ 408,554</u>	<u>\$ 55,338,470</u>

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## **STATISTICAL SECTION**

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Licking County Ohio  
Statistical Section  
For the Year Ended December 31, 2021

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	220 – 229
<p>These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.</p>	
<b>Revenue Capacity</b>	230 – 239
<p>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.</p>	
<b>Debt Capacity</b>	240 – 249
<p>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.</p>	
<b>Economic and Demographic Information</b>	250 – 255
<p>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.</p>	
<b>Operating Information</b>	256 – 263
<p>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.</p>	

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

**LICKING COUNTY, OHIO**

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

	2012	2013	2014	2015
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 55,181,878	\$ 54,566,385	\$ 56,967,417	\$ 59,194,881
Restricted	30,208,635	27,878,413	28,208,353	28,535,892
Unrestricted (Deficit)	26,100,698	29,320,641	(1,816,370)	1,207,467
<i>Total Governmental Activities Net Position</i>	<u>\$ 111,491,211</u>	<u>\$ 111,765,439</u>	<u>\$ 83,359,400</u>	<u>\$ 88,938,240</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$ 8,210,475	\$ 8,448,915	\$ 9,266,454	\$ 10,117,722
Unrestricted	4,970,210	4,868,284	4,025,553	4,280,728
<i>Total Business-type Activities Net Position</i>	<u>\$ 13,180,685</u>	<u>\$ 13,317,199</u>	<u>\$ 13,292,007</u>	<u>\$ 14,398,450</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$ 63,392,353	\$ 63,015,300	\$ 66,233,871	\$ 69,312,603
Restricted	30,208,635	27,878,413	28,208,353	28,535,892
Unrestricted (Deficit)	31,070,908	34,188,925	2,209,183	5,488,195
<i>Total Primary Government Net Position</i>	<u>\$ 124,671,896</u>	<u>\$ 125,082,638</u>	<u>\$ 96,651,407</u>	<u>\$ 103,336,690</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.



	2016	2017	2018	2019	2020	2021
\$	61,324,944	\$ 67,785,727	\$ 70,349,596	\$ 76,909,842	\$ 82,727,180	\$ 87,011,096
	31,663,025	33,179,431	38,919,505	44,772,776	50,533,065	59,558,290
	3,348,005	(42,533,505)	(42,486,870)	(51,118,033)	(49,317,250)	8,781,904
\$	<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>	<u>\$ 155,351,290</u>
\$	10,247,554	\$ 10,380,633	\$ 10,545,006	\$ 11,136,303	\$ 11,816,451	\$ 11,844,816
	4,874,218	4,975,359	5,346,543	5,494,313	5,590,247	6,213,122
\$	<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>	<u>\$ 18,057,938</u>
\$	71,572,498	\$ 78,166,360	\$ 80,894,602	\$ 88,046,145	\$ 94,543,631	\$ 98,855,912
	31,663,025	33,179,431	38,919,505	44,772,776	50,533,065	59,558,290
	8,222,223	(37,558,146)	(37,140,327)	(45,623,720)	(43,727,003)	14,995,026
\$	<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>	<u>\$ 173,409,228</u>

**LICKING COUNTY, OHIO**

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

	2012	2013	2014	2015
<b>Expenses</b>				
Governmental Activities:				
Public Safety	\$ 20,798,926	\$ 23,472,844	\$ 24,893,853	\$ 24,942,353
Health	4,440,024	4,629,012	4,688,117	5,283,625
Human Services	39,542,915	41,129,119	44,582,192	45,130,728
Conservation and Recreation	552,514	402,256	352,357	412,464
Community and Economic Development	982,289	929,959	978,362	838,411
Public Works	10,119,994	8,533,404	8,054,505	11,470,019
General Government	24,548,222	27,309,203	28,987,493	29,693,899
Interest and Fiscal Charges	600,463	507,739	494,676	726,777
<i>Total Governmental Activities Expenses</i>	<u>101,585,347</u>	<u>106,913,536</u>	<u>113,031,555</u>	<u>118,498,276</u>
Business-type Activities:				
Water	184,383	234,357	241,314	185,121
Wastewater	2,002,900	2,452,202	2,408,409	2,352,962
<i>Total Business-type Activities Expenses</i>	<u>2,187,283</u>	<u>2,686,559</u>	<u>2,649,723</u>	<u>2,538,083</u>
<i>Total Primary Government Expenses</i>	<u>\$ 103,772,630</u>	<u>\$ 109,600,095</u>	<u>\$ 115,681,278</u>	<u>\$ 121,036,359</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
Public Safety	\$ 678,856	\$ 539,144	\$ 1,582,578	\$ 1,517,861
Health	589,037	541,505	592,066	569,936
Human Services	1,859,432	1,968,366	1,889,342	1,915,341
Community and Economic Development	110,372	63,168	120,127	192,363
Public Works	421,133	480,167	465,925	712,612
General Government	12,271,616	12,481,482	14,011,749	13,330,929
Interest and Fiscal Charges	-	-	10,386	10,460
Operating Grants and Contributions	33,085,329	32,087,500	35,078,054	33,769,839
Capital Grants and Contributions	1,148,869	711,989	1,678,374	4,766,395
<i>Total Governmental Activities Program Revenues</i>	<u>50,164,644</u>	<u>48,873,321</u>	<u>55,428,601</u>	<u>56,785,736</u>

	2016	2017	2018	2019	2020	2021
\$	26,738,843	\$ 31,279,479	\$ 31,783,223	\$ 37,632,545	\$ 35,476,020	\$ 17,041,032
	4,835,677	4,966,083	5,145,549	5,201,826	6,059,498	4,955,019
	47,102,443	51,713,718	53,789,426	59,667,474	51,840,546	41,417,955
	402,736	378,920	394,132	477,070	564,444	571,832
	1,110,306	1,233,928	1,071,197	1,578,235	6,514,979	1,526,378
	10,550,658	11,210,051	11,509,835	13,523,790	13,695,873	10,107,128
	29,844,994	31,248,473	33,369,100	38,457,775	37,260,034	23,412,090
	884,133	849,804	1,101,303	1,073,710	1,489,138	896,010
	<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>	<u>99,927,444</u>
	210,788	205,393	218,158	256,100	457,347	508,677
	2,495,395	2,305,522	2,385,060	2,496,709	2,713,351	2,290,001
	<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>2,798,678</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>	<u>\$ 102,726,122</u>
\$	762,916	\$ 758,627	\$ 1,088,419	\$ 1,085,589	\$ 888,210	\$ 1,020,716
	607,389	621,327	652,109	604,358	750,779	728,947
	2,075,140	2,669,129	2,799,004	1,124,030	1,448,294	1,044,621
	218,998	180,030	193,167	287,375	603,610	674,906
	966,184	646,225	563,877	607,030	835,791	604,990
	15,270,836	14,262,731	15,302,024	18,468,928	17,244,773	20,925,819
	4,160	2,860	1,560	-	-	-
	35,867,138	34,786,960	36,918,283	45,562,575	51,221,297	44,523,796
	1,145,078	830,262	483,986	3,598,896	674,018	2,121,368
	<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>	<u>71,645,163</u>

(continued)

LICKING COUNTY, OHIO

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

	2012	2013	2014	2015
<b>Business-type Activities:</b>				
Charges for Services				
Water	263,497	292,720	244,493	286,425
Wastewater	2,786,281	2,497,820	2,648,310	2,613,746
Capital Grants and Contributions	-	-	188,248	731,412
<i>Total Business-type Activities Program Revenues</i>	<u>3,049,778</u>	<u>2,790,540</u>	<u>3,081,051</u>	<u>3,631,583</u>
<i>Total Primary Government Program Revenues</i>	<u>53,214,422</u>	<u>51,663,861</u>	<u>58,509,652</u>	<u>60,417,319</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(51,420,703)	(58,040,215)	(57,602,954)	(61,712,540)
Business-type Activities	862,495	103,981	431,328	1,093,500
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (50,558,208)</u>	<u>\$ (57,936,234)</u>	<u>\$ (57,171,626)</u>	<u>\$ (60,619,040)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes	\$24,022,693	\$23,104,343	\$22,793,774	\$26,445,255
Sales Taxes	26,568,612	28,188,971	30,096,696	33,056,527
Intergovernmental, Unrestricted	4,724,578	5,326,495	5,281,477	5,653,545
Investment Earnings	332,472	258,467	204,702	628,792
Sale of Capital Assets	-	-	-	-
Miscellaneous	1,356,229	1,436,167	1,378,114	1,510,346
Transfers	-	-	-	(3,085)
<i>Total Governmental Activities</i>	<u>57,004,584</u>	<u>58,314,443</u>	<u>59,754,763</u>	<u>67,291,380</u>
Business-type Activities:				
Investment Earnings	-	-	-	-
Miscellaneous	-	32,533	18,371	9,858
Transfers	-	-	-	3,085
<i>Total Business-type Activities</i>	<u>-</u>	<u>32,533</u>	<u>18,371</u>	<u>12,943</u>
<i>Total Primary Government</i>	<u>\$57,004,584</u>	<u>\$58,346,976</u>	<u>\$59,773,134</u>	<u>\$67,304,323</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 5,583,881	\$ 274,228	\$ 2,151,809	\$ 5,578,840
Business-type Activities	862,495	136,514	449,699	1,106,443
<i>Total Primary Government Change in Net Position</i>	<u>\$ 6,446,376</u>	<u>\$ 410,742</u>	<u>\$ 2,601,508</u>	<u>\$ 6,685,283</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.

2016	2017	2018	2019	2020	2021
284,479	268,643	281,656	320,783	315,510	327,216
3,014,113	2,842,304	2,815,073	2,781,117	3,171,410	3,016,012
102,170	-	-	292,662	365,864	-
<u>3,400,762</u>	<u>3,110,947</u>	<u>3,096,729</u>	<u>3,394,562</u>	<u>3,852,784</u>	<u>3,343,228</u>
60,318,601	57,869,098	61,099,158	74,733,343	77,519,556	74,988,391
(64,551,951)	(78,122,305)	(80,161,336)	(86,273,644)	(79,233,760)	(28,282,281)
694,579	600,032	493,511	641,753	682,086	544,550
<u>\$ (63,857,372)</u>	<u>\$ (77,522,273)</u>	<u>\$ (79,667,825)</u>	<u>\$ (85,631,891)</u>	<u>\$ (78,551,674)</u>	<u>\$ (27,737,731)</u>
\$27,732,480	\$26,877,440	\$35,991,042	\$36,603,645	\$37,362,736	\$40,293,807
36,243,394	35,962,658	38,270,098	40,622,698	42,337,370	50,403,236
5,668,864	7,817,125	6,306,179	6,587,796	6,565,313	7,957,961
666,886	867,807	1,894,876	4,087,523	3,395,206	(626,872)
-	-	-	661,101	-	-
1,638,061	1,412,311	1,410,259	1,493,235	2,951,545	1,662,444
-	-	-	-	-	-
<u>71,949,685</u>	<u>72,937,341</u>	<u>83,872,454</u>	<u>90,055,998</u>	<u>92,612,170</u>	<u>99,690,576</u>
-	-	12,378	31,935	29,044	2,176
28,743	29,895	29,668	65,379	64,952	104,514
-	-	-	-	-	-
<u>28,743</u>	<u>29,895</u>	<u>42,046</u>	<u>97,314</u>	<u>93,996</u>	<u>106,690</u>
<u>\$71,978,428</u>	<u>\$72,967,236</u>	<u>\$83,914,500</u>	<u>\$90,153,312</u>	<u>\$92,706,166</u>	<u>\$99,797,266</u>
\$ 7,397,734	\$ (5,184,964)	\$ 3,711,118	\$ 3,782,354	\$ 13,378,410	\$ 71,408,295
723,322	629,927	535,557	739,067	776,082	651,240
<u>\$ 8,121,056</u>	<u>\$ (4,555,037)</u>	<u>\$ 4,246,675</u>	<u>\$ 4,521,421</u>	<u>\$ 14,154,492</u>	<u>\$ 72,059,535</u>

**LICKING COUNTY, OHIO**

FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 486,538	\$ 63,571	\$ 63,679	\$ 132,609
Committed	300,000	300,000	300,000	300,000
Assigned	4,858,587	2,630,530	5,510,028	2,256,403
Unassigned	11,594,673	17,438,928	16,625,431	23,266,239
<i>Total General Fund</i>	<u>17,239,798</u>	<u>20,433,029</u>	<u>22,499,138</u>	<u>25,955,251</u>
All Other Governmental Funds				
Nonspendable	\$ 140,637	\$ 109,864	\$ 469,466	\$ 315,899
Restricted	28,138,740	25,965,405	26,115,414	26,675,940
Committed	61,911	61,911	214,911	192,250
Assigned	627,565	375,501	387,311	285,395
Unassigned	-	-	-	-
<i>Total All Other Governmental Funds</i>	<u>28,968,853</u>	<u>26,512,681</u>	<u>27,187,102</u>	<u>27,469,484</u>
<i>Total Governmental Funds</i>	<u>\$ 46,208,651</u>	<u>\$ 46,945,710</u>	<u>\$ 49,686,240</u>	<u>\$ 53,424,735</u>

Source: County Auditor's Office

2016	2017	2018	2019	2020	2021
\$ 412,816	\$ 535,935	\$ 498,166	\$ 1,017,030	\$ 1,076,280	\$ 923,051
300,000	400,000	550,000	700,000	1,000,000	1,300,000
9,271,854	8,331,009	2,811,828	9,056,278	9,240,551	3,049,698
23,187,664	19,105,982	28,696,241	30,665,250	41,880,109	65,641,836
<u>33,172,334</u>	<u>28,372,926</u>	<u>32,556,235</u>	<u>41,438,558</u>	<u>53,196,940</u>	<u>70,914,585</u>
\$ 359,727	\$ 257,370	\$ 283,153	\$ 437,105	\$ 441,869	\$ 346,754
29,589,448	31,989,978	35,224,594	42,888,578	49,085,919	56,967,437
145,653	132,342	141,145	127,395	96,533	128,869
708,609	288,509	213,083	123,015	142,471	153,198
(602,527)	(1,195,130)	(234,295)	(202,585)	-	(8,610)
<u>30,200,910</u>	<u>31,473,069</u>	<u>35,627,680</u>	<u>43,373,508</u>	<u>49,766,792</u>	<u>57,587,648</u>
<u>\$ 63,373,244</u>	<u>\$ 59,845,995</u>	<u>\$ 68,183,915</u>	<u>\$ 84,812,066</u>	<u>\$ 102,963,732</u>	<u>\$ 128,502,233</u>

**LICKING COUNTY, OHIO**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2012	2013	2014	2015
<b>Revenues:</b>				
Taxes	\$ 50,825,427	\$ 51,509,171	\$ 53,466,819	\$ 59,298,361
Intergovernmental Revenues	37,733,277	38,185,258	42,424,152	40,855,048
Charges for Services	12,941,423	13,287,182	15,251,761	15,264,542
Licenses and Permits	598,384	642,349	638,099	662,803
Investment Earnings	332,472	258,467	204,702	608,527
Special Assessments	178,677	137,807	130,051	168,798
Fines and Forfeitures	694,191	626,645	752,218	749,396
All Other Revenue	2,669,671	3,017,960	2,829,649	3,163,337
Contributions	-	-	-	-
<i>Total Revenue</i>	<u>105,973,522</u>	<u>107,664,839</u>	<u>115,697,451</u>	<u>120,770,812</u>
<b>Expenditures:</b>				
Current:				
Public Safety	21,019,756	23,066,662	23,689,474	25,020,816
Health	4,440,203	4,635,195	4,722,023	5,275,049
Human Services	39,767,311	41,221,320	43,881,645	44,879,033
Conservation and Recreation	552,514	402,256	352,357	412,464
Community and Economic Development	927,436	961,929	966,467	794,915
Public Works	9,640,316	7,963,304	9,860,452	10,135,501
General Government	24,524,367	27,017,687	28,138,022	29,476,970
Capital Outlay	3,874,446	677,858	1,238,487	3,805,470
Debt Service:				
Principal Retirement	3,660,969	3,821,884	3,862,810	5,523,414
Interest and Fiscal Charges	468,578	494,412	457,082	467,265
Bond Issuance Costs	96,568	19,199	28,069	168,553
Payment to Refunding Bond Escrow Agent	-	-	-	-
<i>Total Expenditures</i>	<u>108,972,464</u>	<u>110,281,706</u>	<u>117,196,888</u>	<u>125,959,450</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,998,942)	(2,616,867)	(1,499,437)	(5,188,638)
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	-	-
Other Financing Sources - Capital Lease	284,057	-	-	177,260
General Obligation Bonds Issued	4,944,929	3,385,000	4,175,000	8,585,542
Notes Issued	-	-	-	-
Refunding Bonds Issued	-	-	-	1,240,000
Refunded Bonds Redeemed	-	-	-	(1,239,945)
Premium on Issued Debt	21,427	17,166	39,412	129,218
Discount on Issued Debt	-	-	-	(15,305)
Transfers In	3,895,703	4,052,476	4,660,005	6,697,832
Transfers Out	(3,895,703)	(4,052,476)	(4,660,005)	(6,697,832)
<i>Total Other Financing Sources (Uses)</i>	<u>5,250,413</u>	<u>3,402,166</u>	<u>4,214,412</u>	<u>8,876,770</u>
Increase (Decrease) in Inventory	1,193	(48,240)	104,710	50,363
<b>Net Change in Fund Balance</b>	<u>\$ 2,252,664</u>	<u>\$ 737,059</u>	<u>\$ 2,819,685</u>	<u>\$ 3,738,495</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	3.82%	3.99%	3.89%	5.14%

Source: County Auditor's Office



	2016	2017	2018	2019	2020	2021
\$	63,299,629	\$ 63,589,408	\$ 73,564,375	\$ 77,089,642	\$ 79,340,633	\$ 90,586,321
	41,701,814	44,167,854	43,410,868	53,274,174	58,534,732	53,693,034
	16,338,445	15,172,886	16,231,411	19,716,725	18,665,593	22,275,800
	686,555	658,280	677,299	635,774	725,475	630,901
	483,484	848,202	1,892,961	4,131,861	3,348,597	(831,835)
	205,149	173,865	172,824	191,233	226,853	205,936
	582,099	747,037	824,348	659,936	565,325	651,059
	3,601,662	3,732,512	4,037,424	2,621,293	4,438,624	2,855,668
	-	-	-	2,682,771	-	-
	<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>	<u>170,066,884</u>
	25,376,413	26,631,264	28,843,670	29,365,696	29,579,625	30,828,385
	4,777,498	4,862,374	5,089,228	5,033,748	5,963,155	5,146,287
	45,992,025	48,607,994	52,061,497	54,454,628	51,676,740	51,673,199
	402,736	378,920	394,132	477,070	544,246	571,832
	1,111,873	1,173,406	1,032,282	1,494,838	5,768,625	1,582,835
	9,490,827	9,472,163	8,852,451	10,467,486	8,457,986	10,791,790
	31,962,893	36,865,207	30,575,840	31,150,568	31,196,236	34,027,510
	4,297,378	4,172,485	11,667,775	14,569,437	9,279,876	8,182,256
	5,800,366	8,992,104	8,992,755	9,430,504	7,504,416	3,122,710
	674,732	817,262	920,348	1,048,315	1,139,641	920,245
	161,890	107,826	219,139	139,657	257,698	12,940
	-	-	-	-	2,850,732	-
	<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>	<u>146,859,989</u>
	(3,149,794)	(12,990,961)	(7,837,607)	3,371,462	11,626,856	23,206,895
	-	-	-	775,000	511,785	-
	-	-	2,480,776	-	924,272	-
	12,610,000	9,300,000	13,345,000	9,965,300	4,500,000	806,115
	-	-	-	-	-	1,600,000
	-	-	2,135,000	-	7,245,000	-
	-	-	(2,136,265)	-	(7,069,831)	-
	463,646	204,041	223,863	280,456	402,923	-
	-	-	-	-	-	-
	8,268,256	8,513,378	6,878,631	7,577,343	5,074,875	5,163,162
	<u>(8,268,256)</u>	<u>(8,513,378)</u>	<u>(6,878,631)</u>	<u>(7,577,343)</u>	<u>(5,074,875)</u>	<u>(5,163,162)</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>	<u>2,406,115</u>
	24,657	(40,329)	127,153	238,467	10,661	(74,509)
\$	<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>	<u>\$ 25,538,501</u>
	5.39%	7.74%	7.28%	7.27%	5.96%	2.92%

**LICKING COUNTY, OHIO**

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY  
(PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

<b>Tax year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Real Property</b>				
Assessed	\$ 3,620,355,740	\$ 3,643,244,550	\$ 3,737,734,580	\$ 3,688,529,590
Actual	10,343,873,543	10,409,270,143	10,679,241,657	10,538,655,971
<b>Public Utility</b>				
Assessed	143,979,570	159,952,690	165,124,610	217,031,240
Actual	143,979,570	159,952,690	165,124,610	217,031,240
<b>Total</b>				
Assessed	3,764,335,310	3,803,197,240	3,902,859,190	3,905,560,830
Actual	10,487,853,113	10,569,222,833	10,844,366,267	10,755,687,211
<b>Assessed Value as a Percentage of Actual Value</b>	35.89%	35.98%	35.99%	36.31%
<b>Total Direct Tax Rate</b>	7.70	7.70	8.00	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.

2016	2017	2018	2019	2020	2021
\$ 3,739,723,409	\$ 4,142,772,420	\$ 4,184,390,115	\$ 4,256,279,159	\$ 4,989,963,581	\$ 5,033,671,913
10,684,924,026	11,836,492,629	11,955,400,329	12,160,797,597	14,257,038,803	14,381,919,751
230,549,140	263,182,380	284,605,290	336,522,770	368,190,260	422,752,960
230,549,140	263,182,380	284,605,290	336,522,770	368,190,260	422,752,960
3,970,272,549	4,405,954,800	4,468,995,405	4,592,801,929	5,358,153,841	5,456,424,873
10,915,473,166	12,099,675,009	12,240,005,619	12,497,320,367	14,625,229,063	14,804,672,711
36.37%	36.41%	36.51%	36.75%	36.64%	36.86%
8.00	9.50	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

	2012	2013	2014	2015
<b>Direct County Rates</b>				
General Fund	2.20	2.20	2.20	2.20
Developmental Disabilities	2.30	2.30	2.60	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	8.00	8.00
<b>Overlapping Rates</b>				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.00	11.00
New Albany Plain Local Park District	1.79	1.79	1.59	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	0.25	0.25	0.25	0.25
Corporations	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 6.40
Villages	1.20 - 13.20	1.20 - 13.30	1.50 - 13.3	1.50 - 13.3
Townships	2.30 - 13.95	2.30 - 13.95	2.30 - 13.50	2.50 - 14.50
School Districts	31.30 - 87.10	31.30 - 92.60	33.00 - 92.95	33.10 - 92.95
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.54 - 6.4	2.0 - 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

2016	2017	2018	2019	2020	2021
2.20	2.20	2.20	2.20	2.20	2.20
2.60	3.10	3.10	3.10	3.10	3.10
1.00	2.00	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	9.50	9.50	9.50	9.50	9.50
11.00	11.00	11.00	11.00	11.00	11.00
1.59	1.59	1.54	1.54	1.44	1.44
1.00	1.00	1.00	1.00	1.75	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	1.50-22.2	1.50 - 22.20	1.50 - 22.20
2.50 - 14.50	2.50 - 14.50	2.50 - 14.20	2.50-15.20	2.50 - 17.20	2.30 - 17.20
33.50 - 92.95	33.50 - 92.95	32.80 - 92.20	32.60-89.4	32.00 - 89.10	32.00 - 89.10
2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0-6.4	2.00 - 6.40	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	2021		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$ 174,545,830	1	3.26%
AEP Ohio Transmission	Public Utility	93,812,850	2	1.75%
Licking Rural Electric Inc.	Public Utility	28,814,200	3	0.54%
Columbia Gas Transmission Corp	Public Utility	24,722,350	4	0.46%
MBJ Holdings	Development	19,417,140	5	0.36%
Dominion Transmission	Public Utility	12,946,250	6	0.24%
National Gas & Oil	Public Utility	11,962,530	7	0.22%
Columbia Gas of Ohio	Public Utility	10,803,780	8	0.20%
Southgate Limited Partnership	Development	10,253,240	9	0.19%
Distribution Center 457A LLC	Warehouses	9,835,150	10	0.18%
Subtotal		397,113,320		7.40%
All Others		4,961,040,521		92.59%
Total		<u>\$ 5,358,153,841</u>		<u>99.99%</u>

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$ 89,952,140	1	2.39%
Licking Rural Electric Inc	Public Utility	18,310,200	2	0.49%
Columbia Gas Transmission Corp	Public Utility	14,296,310	3	0.38%
Glimcher Properties LTD	Development	9,933,600	4	0.26%
Kroger Company	Retail	9,088,260	5	0.24%
Dominion Transmission	Public Utility	5,671,870	6	0.15%
Southgate Partners LTD	Development	5,543,160	7	0.15%
National Gas & Oil Corp	Gas Lines	4,708,890	8	0.13%
Cumberland Highland LLC	Apaerments	4,160,810	9	0.11%
Columbus Southern Power Co	Public Utility	2,839,140	10	0.08%
Subtotal		164,504,380		4.37%
All Others		3,599,830,930		95.63%
Total		<u>\$ 3,764,335,310</u>		<u>100.00%</u>

Source: County Auditor's Office

**LICKING COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS  
(AMOUNTS IN THOUSANDS)  
LAST TEN YEARS

Collection Year	2012	2013	2014	2015
<b>Total Tax Levy (1)</b>	\$ 26,797,644	\$ 26,892,214	\$ 27,204,658	\$ 30,134,265
<b>Collections within the Fiscal Year of the Levy</b>				
Current Tax Collections (2)	25,525,977	25,871,415	26,374,992	28,740,850
Percent of Levy Collected	95.25%	96.20%	96.95%	95.38%
Delinquent Tax Collections	699,792	926,394	944,935	972,187
Total Tax Collections	26,225,769	26,797,809	27,319,927	29,713,037
<b>Percent of Total Tax Collections To Tax Levy</b>	97.87%	99.65%	100.42%	98.60%
<b>Accumulated Outstanding Delinquent Taxes (3)</b>	1,478,649	1,262,792	1,187,245	999,213
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	5.52%	4.70%	4.36%	3.32%

- (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



	2016	2017	2018	2019	2020	2021
\$	31,072,553	\$ 31,447,159	\$ 40,125,505	\$ 41,074,264	\$ 42,040,416	\$ 44,955,484
	29,449,029	29,980,654	38,026,119	38,808,329	40,072,665	42,450,743
	94.78%	95.34%	94.77%	94.48%	95.32%	94.43%
	985,767	697,773	876,148	1,081,039	914,418	994,600
	30,434,796	30,678,427	38,902,266	39,889,368	40,987,083	43,445,343
	97.95%	97.56%	96.95%	97.12%	97.49%	96.64%
	791,944	778,469	1,467,454	888,641	670,177	533,478
	2.55%	2.48%	3.66%	2.16%	1.59%	1.19%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)  
LAST TEN YEARS

Industry (Category)	2012	2013	2014	2015
Sales Tax Payments	\$ 6,943,835	\$ 7,381,077	\$ 6,360,055	\$ 5,348,774
Direct Pay Tax Return Payments	1,716,602	1,754,714	1,906,690	2,354,945
Seller's Use Tax Return Payments	2,521,727	2,775,956	3,178,099	3,689,299
Consumer's Use Tax Return Payments	817,325	940,845	960,361	1,202,837
Motor Vehicle Tax Payments	4,500,993	4,774,757	5,137,821	5,393,068
Sales/Use Tax Voluntary Payments	26,083	44,421	51,160	45,251
Watercraft and Outboard Motors	48,365	57,074	54,418	47,453
Department of Liquor Control	99,216	106,605	113,243	124,884
Sales Tax on Motor Vehicle Fuel Refunds	7,004	4,484	3,930	7,320
Use Tax Amnesty Payments	34,869	21,832	985	223
Statewide Master Numbers	9,873,639	10,233,023	10,243,037	10,656,047
Sales/Use Tax Assessment Payments	132,161	142,393	123,023	110,880
Streamlined Sales Tax Payments	7,691	13,558	12,589	45,848
Managed Audit Sales/Use Tax Payments	10,319	-	18,669	67,891
Certified Assessment Payments			1,094	283,706
Transient Sales	n/a	n/a	1,595,488	3,401,983
State Administrative Rotary Fund	(266,846)	(281,616)	(297,193)	(327,321)
Sales/Use Tax Refunds Approved	(55,240)	(89,160)	(41,970)	(48,350)
<i>Total</i>	<u>\$ 26,417,743</u>	<u>\$ 27,879,963</u>	<u>\$ 29,421,499</u>	<u>\$ 32,404,738</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.

	2016	2017	2018	2019	2020	2021
\$	5,729,365	\$ 6,161,994	\$ 6,397,423	\$ 6,963,051	\$ 6,884,261	\$ 8,072,078
	2,299,560	2,014,518	405,123	520,604	410,335	480,499
	5,031,567	5,837,456	5,862,334	7,875,328	9,028,998	10,025,330
	1,565,918	1,893,085	2,484,697	2,322,745	1,703,115	2,332,255
	5,719,595	6,103,103	6,512,749	6,750,712	6,970,823	8,437,593
	29,844	54,304	16,932	26,689	18,214	8,657
	46,105	89,143	81,701	94,390	148,628	172,778
	139,571	149,010	161,248	171,087	210,812	231,395
	11,060	11,387	11,787	12,936	13,978	9,566
	30	174	5,505	79	-	-
	11,036,193	11,076,955	11,543,003	12,055,784	12,501,156	13,948,757
	74,873	115,608	99,139	606,836	219,996	142,228
	46,931	101,032	124,246	526,833	1,077,090	1,693,003
	47,687	95,457	89,231	65,810	381,643	256,788
	117,928	208,904	137,173	166,162	95,135	411,843
	3,437,319	3,406,065	3,545,875	3,299,244	3,076,517	3,403,397
	(352,403)	(371,873)	(367,907)	(414,069)	(419,138)	(494,895)
	(93,246)	(130,924)	(687,496)	(51,412)	(827,074)	(136,655)
\$	<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>	<u>\$ 48,994,617</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

	2012	2013	2014	2015
<b>Governmental Activities (1)</b>				
General Obligation Bonds Payable	\$ 13,040,287	\$ 12,659,512	\$ 11,747,671	\$ 14,838,514
Special Assessment Bonds Payable	336,995	309,943	282,327	259,112
Loans/Bonds from Direct Borrowings and Placements	284,057	250,000	211,647	318,407
Bond Anticipation Note Payable	2,880,000	2,885,000	4,175,000	4,300,000
<b>Business-type Activities (1)</b>				
General Obligation Bonds Payable	\$ 60,000	\$ -	\$ -	\$ -
OWDA Loan Payable	9,282,026	8,851,316	9,436,302	9,670,009
OPWC Loan Payable	297,554	279,521	261,487	1,153,780
<i>Total Primary Government</i>	<u>\$ 26,180,919</u>	<u>\$ 25,235,292</u>	<u>\$ 26,114,434</u>	<u>\$ 30,539,822</u>
<b>Population (2)</b>				
Licking County	167,537	167,537	167,537	168,375
Outstanding Debt Per Capita	\$ 156	\$ 151	\$ 156	\$ 181
<b>Income (3)</b>				
Personal (in thousands)	5,910,035	5,910,035	6,704,663	6,747,662
Percentage of Personal Income	0.44%	0.43%	0.39%	0.45%

**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

	2016	2017	2018	2019	2020	2021
\$	19,126,573	\$ 20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282	\$ 26,760,783
	220,267	192,633	170,000	150,000	130,000	105,000
	249,763	199,998	1,937,251	2,034,503	1,798,099	1,617,573
	7,300,000	6,300,000	6,300,000	4,300,000	-	1,600,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	9,410,812	8,714,661	8,012,853	7,374,380	6,712,671	6,017,670
	1,096,085	1,071,746	998,728	974,388	950,048	892,354
\$	37,403,500	\$ 37,126,630	\$ 43,319,830	\$ 43,383,342	\$ 38,517,100	\$ 36,993,380
\$	170,570	\$ 172,198	\$ 175,769	\$ 175,769	\$ 176,862	\$ 178,519
	219	216	246	247	218	207
	7,092,539	7,269,637	7,771,099	8,095,744	8,878,296	9,049,259
	0.53%	0.51%	0.56%	0.54%	0.43%	0.41%

**LICKING COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

Year	2012	2013	2014	2015
<b>Population (1)</b>	167,537	167,537	167,537	168,375
<b>Estimated Actual Value (2)</b>	\$10,487,853,113	\$10,569,222,833	\$10,844,366,267	\$10,755,687,211
<b>General Bonded Debt</b>				
General Obligation Bonds	\$ 13,100,287	\$ 12,659,512	\$ 11,747,671	\$ 14,838,514
<b>Resources Available to Pay Principal</b>	\$ 1,692,128	\$ 1,626,375	\$ 1,706,619	\$ 1,850,831
<b>Net General Bonded Debt</b>	\$ 11,408,159	\$ 11,033,137	\$ 10,041,052	\$ 12,987,683
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.11%	0.10%	0.09%	0.12%
<b>Net Bonded Debt per Capita</b>	\$ 68	\$ 66	\$ 60	\$ 77

**Source:**

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office

2016	2017	2018	2019	2020	2021
170,570	172,198	175,769	175,769	176,862	178,519
\$10,915,473,166	\$12,099,675,009	\$12,240,005,619	\$12,497,320,367	\$ 14,625,229,063	\$14,804,672,711
\$ 19,126,573	\$ 20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282	\$ 26,760,783
\$ 1,856,958	\$ 1,634,412	\$ 1,371,936	\$ 1,271,273	\$ 1,322,551	\$ 1,310,022
\$ 17,269,615	\$ 19,013,180	\$ 24,529,062	\$ 27,278,798	\$ 27,603,731	\$ 25,450,761
0.16%	0.16%	0.20%	0.22%	0.19%	0.17%
\$ 101	\$ 110	\$ 140	\$ 155	\$ 156	\$ 143

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LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING  
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2021

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
<b>Direct:</b>			
Licking County	\$ 30,083,356	100.00%	\$ 30,083,356
<b>Overlapping:</b>			
School Districts:			
Granville Exempted Village	18,215,000	10.81%	1,968,212
Heath City	6,285,000	5.72%	359,246
Johnstown Monroe Local	20,824,997	7.51%	1,564,084
Lakewood Local	4,225,000	10.48%	442,591
Licking Heights Local	79,680,000	7.89%	6,286,273
Licking Valley Local	3,595,000	5.63%	202,381
Newark City	36,977,866	18.20%	6,729,476
North Fork Local	3,349,500	4.66%	156,170
Northridge Local	20,090,000	6.45%	1,295,310
Southwest Licking Local	73,290,000	16.23%	11,896,824
CTEC	7,550	93.57%	7,064
Cities:			
Heath	6,746,763	6.14%	414,585
New Albany	31,685,000	1.30%	413,082
Newark	25,730,000	18.25%	4,695,356
Pataskala	8,818,998	9.71%	856,194
Reynoldsburg	33,309,000	4.64%	1,546,582
Villages:			
Buckeye Lake	208,524	1.39%	2,905
Granville	2,235,000	3.82%	85,409
Gratiot	10,300	0.03%	3
Hanover	350,350	0.53%	1,845
Hebron	845,000	1.53%	12,917
Johnstown	5,709,468	2.85%	162,661
Utica	76,467	0.62%	474
Townships:			
Bowling Green	27,206	0.97%	265
Eden	14,800	0.54%	80
Etna	2,000,000	9.96%	199,285
Fallsbury	100,500	0.51%	516
Franklin	255,034	1.39%	3,557
Hartford	568,649	1.04%	5,929
Liberty	8,262	2.47%	204
Madison	23,435	1.77%	415
Mary Ann	84,439	0.99%	834
Monroe	1,719,646	4.65%	79,951
St. Albans	142,389	2.04%	2,899
Union	20,657	5.59%	1,155
		Subtotal	39,394,734
		Total	<u>\$ 69,478,090</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	2012	2013	2014	2015
<b>Total Debt</b>				
Net Assessed Valuation	\$ 3,764,335,310	\$ 3,803,197,240	\$ 3,902,859,190	\$ 3,905,560,830
Debt Limit (1)	92,608,383	93,579,931	96,071,480	96,139,021
County Debt Outstanding (2)	15,920,287	15,544,512	15,922,671	19,138,514
Less:				
Applicable Debt Service Fund Amounts	(1,692,128)	(1,626,375)	(1,706,619)	(1,850,831)
Net Indebtedness Subject to Limit	14,228,159	13,918,137	14,216,052	17,287,683
Overall Legal Debt Margin	<u>\$ 78,380,224</u>	<u>\$ 79,661,794</u>	<u>\$ 81,855,428</u>	<u>\$ 78,851,338</u>
Debt Margin as a Percentage of Debt Limit	84.64%	85.13%	85.20%	82.02%
<b>Unvoted Debt</b>				
Net Assessed Valuation	\$ 3,764,335,310	\$ 3,803,197,240	\$ 3,902,859,190	\$ 3,905,560,830
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	37,643,353	38,031,972	39,028,592	39,055,608
Net Indebtedness Subject to Limit	14,228,159	13,918,137	14,216,052	17,287,683
Overall Legal Debt Margin	<u>\$ 23,415,194</u>	<u>\$ 24,113,835</u>	<u>\$ 24,812,540</u>	<u>\$ 21,767,925</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

2016	2017	2018	2019	2020	2021
\$ 3,970,272,549	\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841	\$ 5,456,424,873
97,756,814	108,648,870	110,224,885	113,320,048	132,453,846	134,910,622
26,426,573	26,947,592	32,200,998	32,850,071	28,926,282	28,360,783
<u>(1,856,958)</u>	<u>(1,634,412)</u>	<u>(1,371,936)</u>	<u>(1,271,273)</u>	<u>(1,322,551)</u>	<u>(1,310,022)</u>
<u>24,569,615</u>	<u>25,313,180</u>	<u>30,829,062</u>	<u>31,578,798</u>	<u>27,603,731</u>	<u>27,050,761</u>
<u>\$ 73,187,199</u>	<u>\$ 83,335,690</u>	<u>\$ 79,395,823</u>	<u>\$ 81,741,250</u>	<u>\$ 104,850,115</u>	<u>\$ 107,859,861</u>
74.87%	76.70%	72.03%	72.13%	79.16%	79.95%
\$ 3,970,272,549	\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841	\$ 5,456,424,873
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
39,702,725	44,059,548	44,689,954	45,928,019	53,581,538	54,564,249
<u>24,569,615</u>	<u>25,313,180</u>	<u>30,829,062</u>	<u>31,578,798</u>	<u>27,603,731</u>	<u>27,050,761</u>
<u>\$ 15,133,110</u>	<u>\$ 18,746,368</u>	<u>\$ 13,860,892</u>	<u>\$ 14,349,221</u>	<u>\$ 25,977,807</u>	<u>\$ 27,513,488</u>

**LICKING COUNTY, OHIO**

**PLEDGED REVENUE COVERAGE  
LAST TEN YEARS**

	2012	2013	2014	2015
<b>Special Assessment Bonds</b>				
Special Assessment Collections	\$ 32,983	\$ 31,947	\$ 36,056	\$ 36,292
Debt Service				
Principal	26,521	27,052	27,616	13,215
Interest	19,888	18,674	12,272	3,522
Coverage	0.71	0.70	0.90	2.17

Source: County Auditor's Office

	2016	2017	2018	2019	2020	2021
\$	21,619	\$ 22,275	\$ 21,953	\$ 21,749	\$ 16,708	\$ 17,445
	38,845	27,634	22,633	17,549	16,708	14,038
	18,695	15,842	2,991	4,200	-	3,400
	0.38	0.51	0.86	1.00	1.00	1.00

## LICKING COUNTY, OHIO

### DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

	2012	2013	2014	2015
<b>Population (1)</b>				
Licking County	167,537	167,537	167,537	168,375
<b>Income (2) (a)</b>				
Total Personal (in thousands)	5,910,035	5,910,035	6,704,663	6,747,662
Per Capita	35,276	35,276	40,019	40,075
<b>Unemployment Rate (3)</b>				
Federal	7.6%	6.7%	6.2%	5.0%
State	7.2%	6.6%	5.7%	4.6%
Licking County	6.5%	5.9%	5.1%	4.1%
<b>Civilian Work Force Estimates (3)</b>				
State	5,748,000	5,821,000	5,719,000	5,703,000
Licking County	84,800	87,000	87,200	88,400

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

2016	2017	2018	2019	2020	2021
170,570	172,198	175,769	175,769	176,862	178,519
7,092,539	7,269,637	7,771,099	8,095,744	8,878,296	9,049,259
41,581	42,217	44,212	46,059	50,199	50,691
4.5%	3.9%	3.7%	3.4%	6.7%	3.9%
4.8%	4.5%	4.8%	3.8%	5.5%	3.4%
4.0%	3.8%	4.2%	3.4%	4.2%	2.7%
5,663,000	5,732,000	5,741,900	5,838,700	5,683,824	5,679,500
87,900	89,800	90,100	91,228	89,134	90,700

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**LICKING COUNTY, OHIO**

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

Employer	Nature of Business	2021	
		Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	3,500	3.86%
Licking Memorial Health System	Health Care	1,975	2.18%
Holophane Corporation	Manufacturing	1,550	1.71%
Victorias Secret Direct	Clothing Manufacturer	1,307	1.44%
Axium Plastics	Manufacturing	950	1.05%
Ascena Shared Service Group	Retail	850	0.94%
Arlington Care Ctr.	Health Care	835	0.92%
Denison University	Education	744	0.82%
Harry & David	Distribution	624	0.69%
Englefield Oil	Petroleum services	591	0.65%
Boeing	Repair Guidance & Navigation Systems	550	0.61%
Total		<u>13,476</u>	
Total Employment within the County		<u>90,700</u>	

Employer	Nature of Business	2012	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,600	2.02%
State Farm Insurance	Insurance Underwriter	1,235	1.56%
OSU-N/COTC	Education	1,096	1.38%
Licking County Government	County Government Services	1,090	1.37%
Newark City School District	Education	900	1.13%
Denison University	Education	720	0.91%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.82%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.81%
Boeing Guidance Repair Center	Repair Guidance & Navigation Systems	603	0.76%
Park National Bank	National Commercial Bank	525	0.66%
Total		<u>9,062</u>	
Total Employment within the County		<u>79,300</u>	

Source: Licking County GROW

**LICKING COUNTY, OHIO**

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION  
LAST TEN YEARS

	2012	2013	2014	2015
<b>Governmental Activities</b>				
Public Safety				
Sheriff	179.00	176.50	197.00	207.50
Emergency Management	24.00	22.50	25.00	25.00
Health				
Health and Welfare	65.50	66.50	73.50	75.00
Human Services				
Child Welfare	74.00	73.00	101.00	103.50
Other Human Services	111.00	96.50	87.50	89.25
Transportation			10.00	8.50
Community and Economic Development				
Agriculture	5.50	5.00	5.00	5.00
Other Community and Economic Development	24.50	28.00	27.00	24.00
Public Works				
Sanitation	4.00	1.00	3.00	2.50
Roads and Bridges	61.00	56.00	44.50	46.25
General Government				
Legislative and Executive	14.00	16.00	16.00	17.00
Finance	18.50	15.50	16.50	16.00
Administration	122.50	137.50	124.50	123.00
Judicial	223.00	220.00	218.00	214.50
 <b>Business-Type Activities</b>				
Utilities				
Water	2.00	2.00	2.00	2.00
Wastewater	15.00	15.00	10.00	11.00
<i>Total Employees</i>	<u>943.50</u>	<u>931.00</u>	<u>960.50</u>	<u>970.00</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

2016	2017	2018	2019	2020	2021
216.50	218.50	228.00	230.00	231.00	233.00
26.00	28.50	27.50	28.00	29.50	28.50
78.00	79.00	82.00	81.00	79.00	76.50
105.50	108.50	110.75	109.75	105.00	102.25
89.75	90.75	93.50	93.50	97.00	103.00
12.00	11.00	12.00	47.00	45.00	39.50
5.00	5.00	6.50	6.50	6.50	7.00
27.00	23.50	27.25	24.25	22.50	28.50
4.50	2.75	4.00	5.00	5.00	4.50
48.75	49.25	50.00	50.75	54.25	51.75
20.00	20.00	20.00	20.00	20.00	20.00
14.50	17.75	19.00	19.00	18.75	20.25
117.50	122.00	127.75	135.50	137.75	136.25
204.75	217.50	217.75	212.50	202.50	206.75
2.00	2.00	2.00	3.00	4.00	4.00
13.00	13.00	12.00	9.00	9.00	9.00
984.75	1,009.00	1,040.00	1,074.75	1,066.75	1,070.75

**LICKING COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

	2012	2013	2014	2015
<b>Governmental Activities</b>				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	3,934	4,159	4,347	3,970
Number of Male Inmates	2,950	3,127	3,156	2,885
Number of Female Inmates	984	1,032	1,191	1,085
Number of Felonies Inmates	1,407	1,428	1,564	1,556
Number of Misdemeanors Inmates	2,397	2,568	2,600	2,237
Enforcement				
Number of Rapes Reported	34	18	29	22
Number of Burglaries Reported	202	425	372	398
Number of Domestic Reported	517	577	613	533
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	73,110	70,831	66,397	77,484
Number of Incidents	25,817	25,312	53,207	67,130
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	29,962	30,708	30,719	30,323
Number of Dog Tags Sold - Kennel Sets	73	67	41	33
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,492	1,603	1,508	1,597
Job and Family Services				
Recipients Receiving Food Stamps	23,737	23,456	19,785	19,446
Recipients Receiving Medicaid	28,664	28,367	36,025	37,578
Recipients Receiving Cash Assistance	1,385	1,195	945	947
Children Services				
Average Client Count - Foster Care	475	505	606	596
Child Support Enforcement Agency				
Number of Active Support Orders	16,269	14,377	14,998	13,936
Number of Paternities - Administrative	324	166	427	143
Veteran Services				
Number of Client Contacts	6,431	5,343	6,035	4,987
Number of Transports to VA Clinics	1,891	1,764	2,003	1,944
Number of Financial Assistance Applications	2,092	1,308	1,318	1,196

2016	2017	2018	2019	2020	2021
4,665	5,053	5,416	4,838	2,760	2,741
3,346	3,709	3,954	3,435	2,138	1,935
1,311	1,344	1,462	1,403	622	806
1,522	2,685	2,890	2,795	1,946	1,561
3,104	5,658	6,089	5,590	3,210	2,993
26	27	33	26	26	28
323	280	280	199	150	186
574	526	575	577	585	667
88,694	73,548	79,029	78,188	82,413	73,251
102,963	109,799	124,048	131,361	129,000	147,474
30,725	31,242	31,651	30,265	29,002	26,974
27	25	25	23	24	129
1,710	1,592	1,785	1,990	2,012	2,188
17,858	16,749	18,248	16,844	17,842	18,109
38,500	38,750	36,241	33,868	38,323	40,809
970	1,054	1,137	1,138	940	884
551	679	757	737	616	430
13,832	13,728	13,919	13,654	12,876	12,089
226	324	243	141	233	161
4,417	4,473	5,557	4,650	3,135	3,434
1,856	1,876	2,249	2,270	1,083	1,190
1,126	1,254	1,244	1,018	639	403

(continued)

**LICKING COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

	2012	2013	2014	2015
<i>Community and Economic Development</i>				
Code Compliance				
Number of Residential Permits Issued	1,042	1,021	1,013	1,166
Number of Commercial Permits Issued	419	431	459	402
Number of 1, 2, 3 Family Dwellings	212	282	257	335
Number of Inspections Performed	5,493	5,750	6,139	7,221
<i>Economic Development</i>				
Number of Major New Development Projects	3	5	7	10
Number of Jobs Created	565	615	955	2,012
<i>Public Works</i>				
Engineering				
Miles of Road Resurfaced	13.57	14.56	32.10	16.69
Miles of Road Chip Sealed	31.66	28.50	58.11	26.47
Number of Bridges Replaced	7	2	25	25
<i>General Government</i>				
Judicial				
Common Please Court - General				
Number of Criminal Cases	653	809	861	874
Number of Civil Cases	1,642	1,290	1,127	1,118
Probate Court				
Number of Estate Cases Filed	767	734	807	807
Number of Guardianship Cases Filed	119	83	110	98
Adult Court				
Number of New Offenders	743	891	898	978
Number of Contacts/Visits Made	14,345	15,816	16,492	18,736
Number of Drug Tests	5,349	5,099	8,271	11,863
Juvenile Court				
Number of Delinquent Cases Filed	424	345	401	381
Number of Traffic Cases Filed	704	695	626	590
Legislative and Executive				
Commissioners				
Number of Resolutions	1,673	1,845	1,744	1,664
Number of Annexations	1	4	4	3

2016	2017	2018	2019	2020	2021
1,252	1,334	1,470	1,647	1,916	2,355
464	421	405	443	450	438
384	381	470	524	618	804
7,550	6,624	7,022	8,718	8,436	9,093
4	7	6	5	9	8
313	500	808	738	1,979	4,020
18.66	13.28	10.76	11.95	12.76	40.47
30.60	20.27	23.97	28.74	0.00	0.00
30	19	14	10	5	3
782	1,082	965	1,034	702	708
1,240	1,342	1,395	1,431	1,393	1,135
700	761	774	732	710	847
91	86	90	79	65	97
907	1,127	1,230	1,558	1,155	612
19,184	22,389	16,666	14,972	23,262	24,933
15,349	19,207	49,204	45,366	33,090	39,472
360	370	345	465	270	256
562	490	472	449	381	441
1,746	1,599	1,708	1,707	1,557	1,613
9	11	10	4	9	4

(continued)

**LICKING COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

	2012	2013	2014	2015
<b>Auditor</b>				
Real Estate				
Number of Non-Exempt	3,282	3,217	3,297	3,543
Number of Conveyance	3,095	3,634	3,555	3,909
Weights and Measures				
Number of Inspections Performed	200	439	382	441
Number of Tests Performed	2,434	2,907	2,947	3,089
<b>Treasurer</b>				
Return on Portfolio as of December 31st	0.29%	0.29%	0.29%	0.56%
<b>Data Processing</b>				
Number of Users Served - Data	895	895	895	895
Number of Users Served - Voice	1,075	1,075	1,075	1,075
<b>Board of Elections</b>				
Number of Registered Voters	112,532	110,190	112,360	110,294
Number of Voters Last General Election	82,085	33,402	48,288	47,940
Percentage of Register Voters that Voted	72.90%	30.31%	42.98%	43.47%
<b>Recorder</b>				
Number of Deeds Recorded	5,612	7,647	7,657	8,109
Number of Sheriff's Deeds Recorded	414	545	426	343
Number of Mortgages Recorded	7,703	9,659	7,334	8,103
Number of Mortgages Releases Recorded	7,861	10,365	7,611	8,594
Number of Plats Recorded	40	55	50	66
Total Instruments Recorded	23,943	30,972	25,449	27,997
<b>Business-Type Activities</b>				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,324	3,307	3,169	3,169
Harbor Hills - Water only	392	396	365	365
Prescott Estates - Water and Sewer	150	150	145	148
Number of New Tap Connections				
Buckeye Lake - Sewer only	8	8	9	45
Harbor Hills - Water only	3	1	0	0
Prescott Estates - Water and Sewer	2	0	0	0

Source: County Departments



2016	2017	2018	2019	2020	2021
3,589	3,483	3,260	3,294	2,912	3,625
4,183	4,222	4,209	4,457	4,487	5,249
375	408	474	482	418	474
3,037	3,186	3,156	3,406	3,227	3,269
0.58%	0.89%	1.39%	1.71%	1.14%	0.57%
895	951	791	966	970	1,075
1,075	941	1,027	1,100	1,081	1,219
117,021	118,660	121,698	117,168	124,208	123,668
84,629	35,338	69,832	35,156	94,899	30,424
72.32%	29.78%	57.38%	30.00%	76.40%	24.60%
8,610	8,551	8,412	8,861	8,723	10,796
309	366	130	107	46	58
8,753	8,058	7,767	7,853	12,315	12,695
8,795	8,504	8,144	8,523	12,344	13,479
79	63	39	64	77	78
28,979	28,281	27,580	29,164	36,092	39,891
3,420	3,429	3,479	3,493	3,491	3,508
380	374	383	387	410	422
150	147	147	147	149	150
94	26	33	32	53	43
4	1	8	4	26	10
0	0	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN YEARS

	2012	2013	2014	2015
<b>Governmental Activities</b>				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$ -	\$ -	\$ -	\$ 10,736
Machinery and Equipment	486,778	464,237	580,423	609,434
Legislative				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	1,367,820	-	-	-
Buildings and Improvements	10,501,690	12,464,901	12,464,901	12,464,902
Machinery and Equipment	4,077,740	4,245,792	4,576,986	5,164,383
<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	3,986,518	3,986,518	3,940,036	4,629,221
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	10,516	299,176	299,176
Machinery and Equipment	4,318,604	4,630,612	4,502,799	5,233,975
Infrastructure	53,667,695	54,320,360	59,096,106	62,607,438
<i>Health</i>				
Land	30,253	30,253	30,253	30,253
Buildings and Improvements	135,675	135,675	182,891	182,891
Machinery and Equipment	109,299	142,766	126,064	169,890
<i>Human Services</i>				
Land	46,396	46,396	46,396	46,396
Buildings and Improvements	1,969,078	1,969,078	1,969,078	1,969,078
Machinery and Equipment	798,481	798,481	632,116	632,116
<b>Business-Type Activities</b>				
Utilities				
<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	1,034,111	1,009,111	1,009,111	1,019,395
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	559,572	788,801	2,753,389	4,117,194
Buildings	19,414,954	19,414,954	19,414,954	20,580,404
Machinery and Equipment	2,067,833	2,167,086	2,226,118	2,339,141
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.

	2016	2017	2018	2019	2020	2021
\$	10,736	\$ 10,736	\$ 10,736	\$ 10,737	\$ 10,737	\$ 10,737
	664,372	690,969	814,478	829,953	875,483	783,685
	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,290,857
	3,484,304	12,405,675	8,305,689	8,909,973	3,511,266	505,363
	12,464,902	12,464,902	22,113,014	24,167,858	24,167,858	28,644,311
	5,474,523	6,605,421	6,462,901	9,423,794	9,602,839	9,435,102
	608,306	608,306	608,306	608,306	608,306	608,306
	13,854,921	13,854,921	13,903,926	13,903,926	15,234,928	15,234,929
	4,821,979	4,971,032	6,065,261	6,236,556	7,887,068	7,433,656
	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
	5,534,621	5,980,673	6,225,744	6,455,945	6,651,905	6,829,315
	63,743,010	66,129,241	65,595,070	69,524,686	71,165,809	74,564,508
	30,253	30,253	30,253	30,253	30,253	30,253
	182,891	222,125	222,125	222,125	222,125	222,125
	169,890	169,890	169,890	169,890	200,752	165,449
	46,396	46,396	46,396	46,396	46,396	46,396
	1,969,078	1,983,547	1,983,547	3,971,074	9,666,728	9,666,727
	649,886	656,388	841,130	876,791	816,191	793,546
	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	1,004,395
	813,114	813,114	813,114	813,114	2,130,165	2,130,165
	138,150	138,150	138,150	138,150	138,150	138,150
	-	-	-	-	-	-
	25,188,130	25,305,232	25,305,232	25,305,232	25,305,232	25,305,232
	2,400,530	2,400,530	2,487,792	2,536,027	2,536,027	2,567,862
	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

# 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 9/27/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)