



OHIO AUDITOR OF STATE  
**KEITH FABER**





**FAIRFIELD COUNTY  
DECEMBER 31, 2022**

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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through Ohio Department of Education:				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	10.555	N/A	\$ -	\$ 6,377
Cash Assistance				
School Breakfast Program	10.553	N/A	-	34,902
National School Lunch Program	10.555	N/A	-	77,455
COVID-19 - National School Lunch Program	10.555	N/A	-	11,116
Total Child Nutrition Cluster			-	<u>129,850</u>
COVID-19 Pandemic EBT Administrative Costs	10.649	N/A	-	628
Passed Through Ohio Department of Job & Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)				
	10.561	G-2022-11-5921	-	<u>329,684</u>
<b>Total U.S. Department of Agriculture</b>			-	<b>460,162</b>
<b>U.S. DEPARTMENT OF COMMERCE</b>				
Direct:				
Economic Development Cluster				
Economic Adjustment Assistance	11.307	N/A	-	183
COVID-19 Economic Adjustment Assistance	11.307	N/A	-	921,239
Total Economic Development Cluster			-	<u>921,422</u>
<b>Total U.S. Department of Commerce</b>			-	<b>921,422</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
Passed Through Ohio Development Services Agency				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-20-1AV-1	-	103,012
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1AV-1	-	283,378
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-21-1AV-1	-	33,646
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-20-1AV-1	-	66,482
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	<u>486,518</u>
Direct:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	-	4,803
			-	<u>4,803</u>
Passed Through the Ohio Development Services Agency				
HOME Investment Partnerships Program				
Total HOME Investment Partnerships Program	14.239	B-C-21-1AV-2	-	4,500
			-	<u>4,500</u>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			-	<b>495,821</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct:				
Justice Systems Response to Families				
	16.021	N/A	-	160,942
Passed Through Ohio Attorney General:				
Crime Victim Assistance				
	16.575	2022-SVAA-134713719	-	3,764
		2023-SVAA-135104650	-	
	16.575	2022-VOCA-134713711	-	140,922
		2023-VOCA-135104643	-	
Total Crime Victim Assistance			-	<u>144,686</u>
Passed Through Ohio Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program				
	16.738	2021-JG-A01-6286	-	31,663
		2021-JG-A01-6286	-	7,168
Total Edward Byrne Memorial Justice Assistance Grant Program			-	<u>38,831</u>
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	2021-CS-LEF509A	-	152,342
<b>Total U.S. Department of Justice</b>			-	<b>496,801</b>

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed Through Workforce Investment Act, Area 20 - Ross				
County Department of Job and Family Services:				
Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster)	17.207	G-2022-11-5921	-	22,858
Unemployment Insurance	17.225	G-2022-11-5921	-	96,715
Trade Adjustment Assistance	17.245	G-2022-11-5921	-	3,568
Workforce Investment Act (WIOA) Cluster:				
WIOA Adult Program	17.258	G-2022-11-5921	-	309,816
WIOA Youth Activities	17.259	G-2022-11-5921	-	47,852
WIOA Dislocated Worker Formula Grants	17.278	G-2022-11-5921	-	109,366
Total WIOA Cluster			-	<u>467,034</u>
<b>Total U.S. Department of Labor</b>			-	<b>590,175</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Direct				
Airport Improvement Program	20.106	N/A	-	24,151
Airport Improvement Program	20.106	N/A	-	144,727
Airport Improvement Program	20.106	N/A	-	25,465
FAA Rescue Grant Airport Improvement Program	20.106	N/A	-	28,800
Total Airport Improvement Program			-	<u>223,143</u>
Passed Through Ohio Department of Transportation:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	2022 - 69A37522300004020OH0	-	30,412
State and Community Highway Safety	20.600	2023 - 69A37522300004020OH0	-	11,162
Total Highway Safety Cluster			-	<u>41,574</u>
Passed Through Ohio Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction Program:				
FAI CR VAR GR FY2022	20.205	PID 105922	-	195,451
FAI CR 7 01.94	20.205	PID 110862	-	185,697
FAI - 2022 CEAO Sign Upgrade	20.205	PID 115582	-	14,983
FAI CR 20 1.96 Pickerington Rd	20.205	PID 117326	-	36,653
Total Highway Planning and Construction Cluster			-	<u>432,784</u>
Passed Through Ohio Emergency Management Agency:				
Interagency Hazardous Materials Public Sector Training and Planning Grants				
	20.703	693JK31940044HMEP	-	20,800
			-	<u>20,800</u>
<b>Total U.S. Department Transportation</b>			-	<b>718,301</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through Ohio Department of Education:				
Special Education Cluster (IDEA):				
Special Education-Grants to States (IDEA, Part B)	84.027A	N/A	-	44
Special Education-Grants to States (IDEA, Part B)	84.027A	N/A	-	24,126
COVID-19 American Rescue Plan: Special Education-Grants to States (IDEA, Part B)	84.027X	N/A	-	1,002
Special Education-Preschool Grants (IDEA Preschool)	84.173A	N/A	-	6,675
COVID-19 America Rescue Plan: Special Education-Preschool Grants (IDEA Preschool)	84.173X	N/A	-	74
Total Special Education Cluster (IDEA)			-	<u>31,921</u>
Passed through Ohio Department of Developmental Disabilities				
Special Education_Grants for Infants and Families with Disabilities	84.181A	H181A120024 (FY22)	-	296,291
Special Education_Grants for Infants and Families with Disabilities	84.181A	H181A120024 (FY23)	-	191,896
COVID-19 Special Education_Grants for Infants and Families with Disabilities	84.181A	H181A120024 (FY23)	-	38,459
Total Special Education - Grants for Infants and Families			-	<u>526,646</u>
COVID-19 Education Stabilization Fund	84.425C	N/A	-	16,802
COVID-19 Education Stabilization Fund	84.425C	N/A	-	13,002
Total COVID-19 Education Stabilization Fund			-	<u>29,804</u>
<b>Total U.S. Department of Education</b>			-	<b>588,371</b>

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct				
Enhance Safety of Children Affected by Substance Abuse	93.087	N/A	-	77,477
Total Enhance Safety of Children Affected by Substance Abuse			-	77,477
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Substance Abuse and Mental Health Services				
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	DMHF20COVID - H79FG000202 DMHF21COVID - H79FG000645	-	63,244
Passed Through Ohio Department of Job & Family Services:				
Promoting Safe and Stable Families	93.556	G-2022-11-5921	-	77,666
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Promoting Safe and Stable Families	93.556	5AU-22-C0023	-	11,874
Promoting Safe and Stable Families	93.556	5AU-23-C0023	-	14,237
Total Promoting Safe and Stable Families			-	103,777
Passed Through Ohio Department of Job & Family Services:				
Temporary Assistance for Needy Families	93.558	G-2022-11-5921	-	3,139,567
Temporary Assistance for Needy Families	93.558	G-2022-11-5921	-	23,233
Temporary Assistance for Needy Families	93.558	G-2223-22-0564; 2101OHTANF	-	49,793
COVID-19 Temporary Assistance for Needy Families	93.558	G-2022-11-5921	-	246,593
Total Temporary Assistance for Needy Families			-	3,459,186
Passed Through Ohio Department of Jobs & Family Services:				
Child Support Enforcement	93.563	G-2022-11-5921	-	1,560,043
Passed Through Ohio Department of Jobs & Family Services:				
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-2022-11-5921	-	141,521
Passed Through Ohio Department of Jobs & Family Services:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2022-11-5921	-	26,391
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-22-C0023 - 2022	-	1,468
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-23-C0023 - 2023	-	1,760
Total Stephanie Tubbs Jones Child Welfare Services Program			-	29,619
Passed Through Ohio Department of Job & Family Services:				
Foster Care_Title IV-E	93.658	G-2022-11-5921	-	1,494,903
Adoption Assistance	93.659	G-2022-11-5921	-	1,214,504
Social Services Block Grant	93.667	G-2022-11-5921	-	970,655
Child Abuse and Neglect State Grants	93.669	G-2223-06-0525; G-1801OHNCAN	-	70,350
Passed Through Ohio Department of Developmental Disabilities:				
Social Services Block Grant - Title XX	93.667	2201OHSOSR	-	83,978
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Social Services Block Grant	93.667	2021-2101OHSOSR-TITLE XX	55,531	55,531
Social Services Block Grant	93.667	2022-2101OHSOSR-TITLE XX	34,483	34,483
Total Social Services Block Grant			90,014	1,144,647
Passed Through Central Ohio Trauma System				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	N/A	-	6,174
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	N/A	-	7,000
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	N/A	-	504
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			-	13,678
Passed Through Ohio Department of Job & Family Services:				
Chafee Foster Care Independence Program	93.674	G-2022-11-5921	-	72,752
COVID-19 Chafee Foster Care Independence Program	93.674	G-2022-11-5921	-	(2,760)
Total Chafee Foster Care Independence Program			-	69,992
COVID-19 American Rescue Plan: Elder Abuse Prevention Interventions Program	93.747	G-2022-11-5921	-	17,306

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
Passed Through Ohio Department of Job & Family Services:				
Children's Health Insurance Program	93.767	G-2022-11-5921	-	20,529
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2022-11-5921	-	1,957,093
Medical Assistance Program	93.778	G-2022-11-5921	-	1,904
Passed Through Ohio Department of Developmental Disabilities:				
Medicaid Cluster:				
Medical Assistance Program	93.778	2205OHSADM	-	1,085,247
Total Medicaid Cluster			-	<u>3,044,244</u>
Passed Through OhioMHAS:				
Opioid State Targeted Response	93.788	DMHF21SOR2-T1063294	578,560	578,560
Development and Small Health Care Provider Quality Improvement				
Rural Health Care Services Outreach, Rural Health Network	93.912	DMHF20SAPT	-	88,564
Block Grants for Prevention and Treatment of Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21SAPT - B08TI083470	-	132,278
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF22SAPT - B08TI084665	-	93,978
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21SAPT - B08TI083470	-	63,787
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF22SAPT - B08TI084665	-	125,675
Block Grants for Prevention and Treatment of Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21SAPT - B08TI083470, DMHF22SAPT - B08TI084665	52,330	52,330
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21CSAP - B08TI083541, DMHF21MSAP - B08TI084601	-	24,231
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21CSAP - B08TI083541	-	50,000
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>52,330</u>	<u>542,279</u>
Passed Through ADAMH Board:				
Block Grants for Community Mental Health Services	93.958	DMHF21MHBG-B09SM082623-01	-	21,180
Block Grants for Community Mental Health Services	93.958	DMHF23MHBG-B09SM086030	-	90,736
Total Block Grants for Community Mental Health Services			-	<u>111,916</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>720,904</b>	<b>13,846,339</b>
Passed Through Ohio Emergency Management Agency:				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4507-OH	-	11,699
COVID-19 American Rescue Plan: Emergency Management Performance Grants	97.042	EMC-2021-EP-00007	-	125,623
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	40,675
Total Emergency Management Performance Grants			-	<u>177,997</u>
<b>Total U.S. Department of Homeland Security</b>			-	<b>177,997</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Passed Through Ohio Office of Budget and Management:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	CFR Part 200.303	-	8,001,435
Passed Through Ohio Department of Mental Health and Addiction Services:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	OBM CARES ACT DMHF22CVD2	-	284,250
<b>Total U.S. Department of the Treasury</b>			-	<b>8,285,685</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
Direct				
HAVA Election Security Grants	90.404	N/A	-	2,634
<b>Total U.S. Election Assistance Commission</b>			-	<b>2,634</b>
<b>Total Federal Awards Expenditures</b>			<b>\$ 720,904</b>	<b>\$ 26,583,708</b>

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



**FAIRFIELD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2022. 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 Development Services Agency, Ohio Department of Health, and Ohio Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE E - CHILD NUTRITION CLUSTER**

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

**NOTE F – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

**Economic Development (EDA):** The County has a Revolving Loan Funds (RLF) program to provide low interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce.

**FAIRFIELD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(continued)**

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County's basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$1,664,288 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2022 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance on December 31, 2022
11.307	Economic Adjustment Assistance Program	\$1,323,000

During fiscal year 2022, the U.S. Department of Commerce reviewed the County's 2021 Schedule, noting the County did not separately present COVID-19 Economic Adjustment Assistance expenditures. The County has correctly presented these expenditures for 2022.

**NOTE H - 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 within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2022 is as follows:

Beginning Loans Receivable Balance as of January 1, 2022	\$ 96,094
New Loans Made	75,000
Loan Principal Payments	(18,342)
Ending Loans Receivable Balance as of December 31, 2022	\$ 152,752
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2022	\$ 13,454
Administrative Costs Expended During 2022	259

The table above reports gross loans receivable. Of the loan's receivable as of December 31, 2022, none are deemed to be uncollectible.

**NOTE I - MATCHING REQUIREMENTS**

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

FAIRFIELD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(continued)

**NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2022, the County made allowable transfers of \$122,185 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Child Care & Development Block Grant (CCDF Cluster) (93.575) program. The Schedule shows the County spent approximately \$3,459,186 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCDF Cluster program. The amount transferred to the CCDF Cluster program is included as CCDF Cluster expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2022 and the amount transferred to the Child Care & Development Block Grant program.

Temporary Assistance for Needy Families	\$3,581,371
Transfer to Child Care & Development Block Grant	<u>(122,185)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$3,459,186</u></b>

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# OHIO AUDITOR OF STATE KEITH FABER



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

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 20, 2023.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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

July 20, 2023

# OHIO AUDITOR OF STATE KEITH FABER



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

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

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

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

We have audited Fairfield County's, (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 Fairfield County's major federal programs for the year ended December 31, 2022. Fairfield County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Fairfield 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, 2022.

#### ***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.

### ***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 discretely-presented component unit, each major fund and the aggregate remaining fund information of Fairfield County, (County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 20, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to July 20, 2023. 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 19, 2023

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**FAIRFIELD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

**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>	AL# 11.307 – Economic Development Cluster AL# 93.558 – Temporary Assistance for Needy Families AL# 93.658 – Foster Care Title IV-E AL# 93.659 – Adoption Assistance 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: > \$ 797,511 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**

None

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR 200.511(b)  
DECEMBER 31, 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	<b>45 C.F.R. § 75.405(a)-</b> Maintaining documentation for random moment sampling (RMS) time studies to support activities allowed and allowable costs.	Corrective Action Taken and Finding is Fully Corrected	N/A

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# **FAIRFIELD COUNTY, OHIO**

Annual Comprehensive Financial Report



***For the Year Ended December 31, 2022***  
***Issued by Carri L. Brown, PhD, MBA, CGFM***  
***Fairfield County Auditor***

## About the Cover

The 2022 Annual Comprehensive Financial Report cover is a photograph of the Fairfield County Historic Courthouse which houses the administrative offices of the County. Construction on the Historic Courthouse began in 1868, and it was completed in 1872 - at a cost of \$138,921. The architect was Jacob Orman. The three-story building was constructed of locally quarried stone. Long arched windows line the facade (three on the front and nine on the sides) and are separated by a pair of Doric pilasters. The main entrance is flanked by an inner Corinthian column and an outer Corinthian pilaster. The door is located inside a recessed portico and is topped by a fanlight. The flat roof is supported by an entablature with urns on the corners. In 2022, work was initiated on the Historic Courthouse, restoring the sandstone exterior and replacing the roof. Additional work was completed on the fence and within the interior of the building. The beautiful photograph was taken by Susan Dixon, Cashier in the Fairfield County Treasurer's office, and was used with permission.

Additional copies of this report may be obtained from:  
**Fairfield County Auditor's Office**  
210 E. Main Street  
Lancaster, Ohio 43130

Phone requests can be made at (740) 652-7020 or (740) 681-7225 (fax).

A PDF version of this report is available online at:  
<http://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>



# FAIRFIELD COUNTY, OHIO

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



Prepared and Issued by the Fairfield County Auditor's Office

**CARRI L. BROWN, PHD, MBA, CGFM**

County Auditor

<http://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

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# Fairfield County, Ohio

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# Introductory Section



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To: The Citizens of Fairfield County  
The Board of County Commissioners:  
Honorable Steven A. Davis  
Honorable Jeff Fix  
Honorable David Levacy

We are pleased to issue the Annual Comprehensive Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2022. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117-1-11, Ohio Administrative Code, which requires that an official report prepared on the GAAP basis be prepared annually within 150 days after the close of the year. The report includes the Basic Financial Statements which provide an overview of the County's financial position and the results of financial operations.

County management assumes full responsibility for the completeness and reliability of the information contained in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

### Internal Controls

County managers have established a comprehensive internal control framework designed to compile sufficient reliable information for preparation of the County financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Furthermore, as a recipient of federal and state financial assistance, the County must ensure that adequate internal controls are in place to ensure compliance with applicable laws and regulations that relate to these programs. These internal controls are subject to periodic evaluation by management.

### Independent Audit

In compliance with State statute, the Basic Financial Statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2022, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

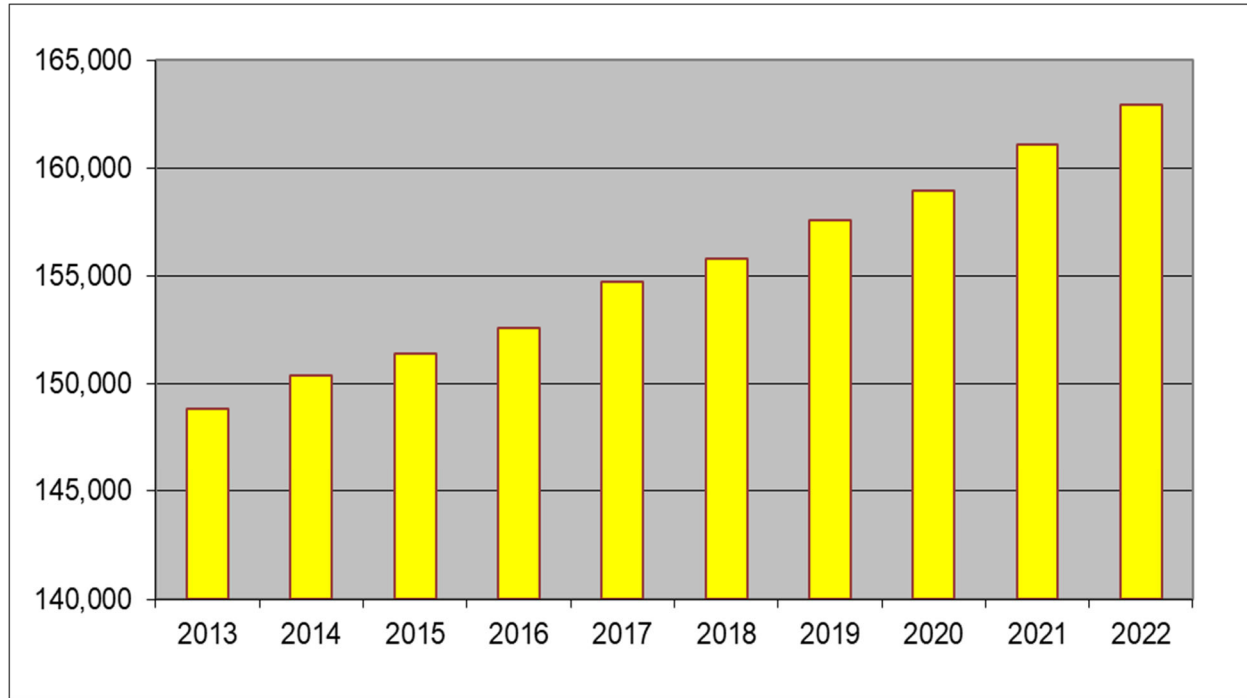
### Management's Discussion and Analysis

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. The County's MD&A can be found immediately following the independent auditor's report.

## PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 162,898 people reside within the County's 504 square miles, an increase of 1.1 percent since 2021 and an increase of 9.4 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 41,174 residents.

### Population



A three-member Board of Commissioners, a County Administrator, twelve other elected officials, and various department heads govern the County. As part of the “checks and balances” system, the elected officials and department heads manage the internal operations of their respective divisions with the Board of Commissioners authorizing expenditures and serving as the budget authority, the taxing authority, and the contracting body. Each Commissioner serves a term of four years.

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All these officials serve four-year terms. The following judges are elected on a countywide basis to oversee the County’s judicial system: two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge. An organization chart of County government and principal appointed officials and department heads can be found on pages xiv and xv.

Although the County Auditor serves as fiscal agent for the Fairfield Department of Health; Fairfield County Soil and Water Conservation District; Fairfield County Regional Planning Commission; Fairfield County Park District; Fairfield County Family, Adult and Children First Council; Fairfield, Hocking, Licking, and Perry Multi-County Detention District; Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit; Fairfield 33 Development, and the Area 20-21 Workforce Development Board, the County is acting solely in a custodial capacity. These are presented as custodial funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the Basic Financial Statements.

## Fairfield County, Ohio

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The County employs 877 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

The County is required to have a balanced budget. The Board of County Commissioners adopts the Fairfield County budget annually, prior to December 31 each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and major object level.

This report's Basic Financial Statements include the County's component unit, the Fairfield County Airport Authority. The Fairfield County Auditor is the fiscal agent of the Fairfield County Airport Authority. See Note 1 of the Notes to the Basic Financial Statements for further detail.

### **BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT**

Note 24 titled "Tax Abatement Disclosures" are a requirement in our Annual Comprehensive Financial Report based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to governmental entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives start the tax abatement process with the County Board of Commissioners determining whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies the criteria as stated in Note 24. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before deciding on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes; the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department, under the County Fiscal Officer, assigns taxable values to new or improved commercial property. These new or improved valuations are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements.

#### **Monitoring Incentives**

As required by statute, the Tax Incentive Review Council (TIRC) was established and is composed of three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority, of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or his designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio non-voting member of the TIRC. The Fairfield County Auditor or his or her designee is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and any recommendations are made regarding each agreement to the Board of Commissioners, and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an agreement applies, may

reduce the amount of tax exemptions, or terminate the tax exemption agreement. The overall economic benefit of these tax abatements is immediate when increasing jobs in the geographical area (municipalities and townships) where the business is located and expanding the business base and investment within Fairfield County.

### **ASSESSING ECONOMIC CONDITION**

#### **Local Economic Demographics and Macroeconomic View**

Located in the South-Central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield County's economic growth is partly due to its location adjacent to Franklin County and being part of the Columbus Metropolitan Statistical Area. Franklin County is home to the state capital, Columbus. The Columbus Region has seen significant growth. The expectation is that this growth will accelerate in the next couple of decades due to recent economic announcements.

The biggest impact is expected from the announcement of Intel. Intel, one of the world's largest manufacturers of semiconductor chips, is building multiple fabrication facilities in the Columbus Region. It is estimated that Intel could ultimately employ more than 15,000 people in the area. Ancillary jobs could bring the total change in employment based on Intel's new development to an increase of more than 100,000. In addition, Honda announced it is building an Electric Vehicle Battery plant less than an hour southwest of Columbus. This is also expected to bring about employment opportunities for the area.

A small portion of the City of Columbus is within the geographic borders of Fairfield County. The population and economic growth of the City of Columbus has "spilled over" and made significant contributions to the growth of Fairfield County. The Mid-Ohio Regional Planning Commission estimates that between 2020 and 2050, Fairfield County's population may grow by 35 percent to 214,900. Fairfield County's 2022 population is estimated by the United States Census Bureau to be 162,898. This represents an increase of 9.4 percent since 2013.

According to the United States Census Bureau, the median household income for Fairfield County was \$77,241 in 2022. This represents an increase of 31 percent since 2013. The County's unemployment rate was 3.1 percent in 2022, down from 6.4 percent in 2013. There were no large employers that permanently closed in 2022.

Fairfield County has experienced a need for housing as part of the effect of the exponential population growth of the Columbus Region. Because of the demand in the market, housing values continue to skyrocket. The average residential property sales price in 2022 was \$311,205, an 80 percent increase since 2013. Because of ongoing population growth, in the next 10 years Fairfield County could need another 3,500 homes built to accommodate needs.

According to the United States Census Bureau, Fairfield County's education levels continue to increase. Thirty percent of residents have a bachelor's degree or higher. This is on par with other counties bordering Franklin County, such as Licking County.

#### **Local Economic Performance and Microeconomic View**

##### ***The City of Lancaster***

The City of Lancaster is the county seat of Fairfield County. The City of Lancaster has two industrial parks with tenants covering a diverse economic base. According to 2021 Census population estimates, the population of Lancaster is 41,174. The median household income continues to rise. Currently it stands at \$50,994.

The City of Lancaster is a forward-looking community that has worked diligently on diversifying its employment base from its traditional reliance on the glass industry. Lancaster continues to plan for the future and support growing regional industries, including the semi-conductor and electric vehicle battery industries. Many key employers in the County are within the borders of the City of Lancaster, including

## Fairfield County, Ohio

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Fairfield Medical Center, Blue Label Digital, Post Holdings, Anchor Hocking, Glasfloss Industries, Magna, WestRock Services, Crown Cork and Seal, and South-Central Power.

Looking toward the future, the City of Lancaster hired their first city planner in 2022. Also, after more than 20 years of dedicated service, and countless community building accomplishments, Director of Economic Development R. Mike Pettit retired in June of 2022. Stephanie I. Bosco was hired as the new Director Economic Development.

City and community leaders are working with a consultant to update city zoning codes. In addition, the Lancaster Port Authority contributed to a county-wide hotel study in hopes of attracting additional hotels. The Lancaster Port Authority continues to invest and plan for future development including land acquisition and the possibility of building a new 50,000 square foot speculative development in the Rock Mill Industrial Park. The Lancaster Port Authority is also working on a workforce housing initiative to drive development of affordable triplexes.

Cirba Solutions, formerly known as Retrieval Technology, announced an expansion at the East Side Industrial Park location. Cirba intends to invest \$200,000,000 to create one of the largest battery recycling plants in North America. The expansion will result in new construction and an additional 150 jobs.

Blue Label Digital has completed their third expansion in three years. Their updated facility and brand-new website have allowed them flexibility to stay on top of industry technology and practices.

Zebco Industries was recently granted a JobsOhio inclusion grant to invest in machinery and equipment for new product lines. The investment in machinery will free employees of labor-intensive assemblies and increase productivity and efficiency. Zebco is creating two new full-time positions because of the award.

Magna began producing seat frames for SUVs in Lancaster in 2020 after a groundbreaking ceremony that included the Vice President of the United States. As a result of the success experienced in Lancaster, Magna announced an expansion in May of 2022. As a result of new lines of business, they will invest \$5,977,700 to create about 224 new jobs and retain 390 existing jobs.

Construction is ongoing for the first Google data center located in Lancaster on the new 122-acre Cloud Data Center site on Whiley Road.

One year after the announcement of attracting Chiyoda Integre into the Lancaster Port Authority's 50,000 square foot "Spec" building, the Japanese automotive parts manufacturer purchased the building. Machinery and equipment have been installed and seven full-time positions have been filled.

The ribbon cutting of the new Love's Travel Stop took place in December 2022. Located at the entrance of the Rock Mill Industrial Park, feet from the State Route 33 entrance ramp, this will be a much-utilized amenity for the thousands of people in the area, from travelers, to tourists, and semi-truck drivers.

Construction began in late 2022 on the new Lancaster High School. The new high school, being built at the current location, will include space for additional enrollment.

Construction also began on the North Water Treatment Plant in 2022. The new plant will have an initial capacity of 8 million gallons. At just under \$100 million, the project will be the most expensive infrastructure project in the history of Lancaster. Construction should be complete in 2025.

Lancaster continues to serve as a regional retail and services hub. Shoppers from nearby villages and southern and eastern Appalachian counties come to Lancaster as the regional draw for retail.

The area is also a hub for medical services for the surrounding counties and communities. In 2022, ClearSky Health announced plans to open a medical rehabilitation hospital providing approximately 30 new beds for patients with disabling injuries or illness that require rehabilitation.

## Fairfield County, Ohio

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Part of Lancaster's success comes from its attractive, walkable, and historic downtown. The downtown and surrounding neighborhoods have seen substantial investment and projects in 2022, culminating in the vibrancy enjoyed by residents and visitors today. In 2022, the Special Improvement District awarded \$25,000 in facade improvement matching grants, resulting in approximately \$75,000 of facade work on seven properties.

In partnership with Destination Downtown Lancaster, over 45 community events were held in the heart of the city, attended by an estimated 40,000 people in 2022. Downtown is home to a wide array of shopping, dining, entertainment, and spa services. Four new retailers were added in 2022.

Historic Downtown Lancaster also boasts a variety of cultural amenities with plenty of outdoor public art including murals, sculptures, and four museums within a walkable four-block radius. Planning has begun to complete a large-scale downtown sculpture project in 2023. Compact and rich in historic architecture, the downtown also enjoys a Downtown Open Refreshment Area (DORA), and recently expanded to form a nine-to-11 block radius where you can walk tree-lined streets and discover the beauty of the Square 13 Historic District - while enjoying refreshments from one of 14 liquor license holders that participate in the DORA. Additionally, a new "barcade" and a panini shop are planning to open in 2023.

Lancaster has also experienced growth in housing and commercial development. Recent residential developments have experienced record-breaking absorption rates. These projects include The Flats on Memorial, Vision Community's Bend complex, and the redevelopment of former East Elementary School by Fairfield Homes. The redevelopment at the former East Elementary School resulted in 65 market-rate apartments now known as Eastpointe Apartments and Lofts and led to the construction of townhomes and garden style apartments within the footprint of the existing parking lot.

The City of Lancaster continues to work collaboratively with developers on a mixed-use redevelopment of the long-vacant Essex building downtown. The project is being led by Urban Restorations who received a \$3.2 million tax credit in early 2023 to renovate the Essex building.

### **The City of Pickerington and Violet Township**

The City of Pickerington is an attractive and affluent city within Fairfield County. With a median household income of \$104,293 in 2022, Pickerington is a community that is attracting younger, educated workers who are helping to contribute to the economy. The City's population and household income continues to grow.

Pickerington has established itself as a healthcare hub. A keystone of the hub is the OhioHealth Pickerington Medical Campus at 1010 Refugee Road, which opened on a 30-acre site in 2015. In fall 2022, OhioHealth broke ground for a 6-story, 220,000-square-foot addition to the campus which resulted in over 500 new jobs and a new investment of over \$140 million. Completion of the project is slated for later in 2023. There will be 60 new beds and a dedicated intensive-care unit and six operating rooms. The services will include cancer treatment, infusion services, and women's health services. Additionally, the project will bring acute stroke and heart programs, including catheterization, as well as general surgery, imaging, lab services, and a pharmacy. That is a full-fledged hospital expanding at its existing location in Pickerington – making OhioHealth a major medical provider not only in the City, but regionally.

Along with the expansion of its campus at 1010 Refugee Road, OhioHealth plans to invest \$1.1 million to expand the OhioHealth Physician Group Neurology Pickerington facility at 1030 Refugee Road. OhioHealth's investments spurred other medical developments in the city. OrthoNeuro Physical Therapy Pickerington, 1240 Hill Road North, invested approximately \$50,000 to expand its office. Labcorp invested \$75,000 to relocate from 664 Hill Road North to 151 Clint Drive.

In addition, the city purchased land near Pickerington Road to help guide development in the area.

Pickerington's population growth continues, reaching 23,971 in 2021. The largest new subdivisions in Pickerington are Wellington Park, Spring Creek, Lake Forest, and Greystone Estates. Together, these subdivisions will yield nearly 1,000 new housing units.

## Fairfield County, Ohio

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With population growth comes increased congestion. ODOT continued its study on removing the light at Pickerington Rd. and State Route 33. After numerous stakeholder discussions, it was determined an interchange located at Pickerington Rd. would be the best path forward. There are plans in the works to begin improvements at I-70 in Pickerington with a second interchange coming at Taylor Road.

Violet Township's Port Authority was dissolved with many of the board members shifting to the Fairfield County Port Authority. This change allows the Fairfield County Port Authority to do business in Violet Township and provides staffing to support township.

There are discussions among multiple leaders of Violet Township, the city of Canal Winchester, and others addressing the Basil Western Road corridor. There are 395 acres to be developed in this area, including 145 acres in Violet Township. The Fairfield County Port Authority has already begun discussions with some developers for that area. This includes identifying funding streams for \$10 million in road improvements that need to happen at Basil Western Road to make it conducive for truck traffic.

### **The City of Canal Winchester**

The City of Canal Winchester is partially within Fairfield County (its current municipal boundaries are within Fairfield County with the remainder in Franklin County). A large portion of the land within Fairfield County is zoned for commercial or industrial use. The median household income in Canal Winchester is \$104,411.

Canal Winchester is establishing itself as a logistics hub. The COVID-19 pandemic has increased the use of e-commerce, and businesses are reviewing their supply chains. The demand for warehouses, especially in Central Ohio, will remain strong. With close proximity to logistic assets like Rickenbacker intermodal hub and the Rickenbacker Airport, Canal Winchester is in a strong position to attract logistics companies. Molto Properties recently acquired 104 acres to expand the Canal Pointe Industry & Commerce Park, 75 acres of which is in Fairfield County. They are currently constructing two speculative distribution buildings of 375,000 and 465,000 square feet on those 75 acres. These will be the first large scale speculative industrial buildings constructed in Fairfield County. Completion is expected in 2023.

Other growth within Canal Pointe includes the speculative construction of a 210,000 square foot office/warehouse building at the corner of Diley Road and Busey Road. This new building is designed to cater to users who are looking for enhanced architecture in an industrial building with a little larger office component than typically found in industrial spaces. Manifold & Phalor, a machine shop, is also under construction on a 30,000 square foot addition. This addition will increase their capabilities and lead to creation of 15 new jobs – increasing their total employment to more than 100.

### **Fairfield County Department of Economic and Workforce Development**

Fairfield County is taking several proactive steps to address population and development growth in the region. Fairfield County hosted its first Housing Symposium in 2022 to address housing needs. It brought together stakeholders in economic development, transportation, and the building industry to discuss the housing shortage of the entire region.

Fairfield County hired a planning firm, Planning Next, to develop a comprehensive Economic Development Strategic Plan and to update the 2018 Land Use plan. The firm is soliciting input from township and village officials and the public to identify development opportunities where appropriate while preserving the character of the community. The plan is expected to be completed in 2023 and will serve as a blueprint to allow for "smart growth." One goal is to provide townships with tools and data to support zoning regulations, business retention activities, expansion incentives, and housing initiatives.

The County also contracted with Hicks Partners, a consulting group, to assist political subdivisions in identifying and applying for grant opportunities. With the assistance of Hicks Partners, Fairfield County villages and townships submitted 19 grant applications for state and federal funding for projects involving parks, safety services, and infrastructure improvements.

## Fairfield County, Ohio

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Also in 2022, the County created a Community Reinvestment Area (CRA) that is a tool designed to assist in commercial development incentives. Coupled with a CRA designation, the Fairfield County Port Authority will be instrumental in the continued development for light industrial, distribution, warehousing, manufacturing, and flex/office space use. The tax abatements for this newly developed CRA will begin after 2022.

The Fairfield County Port Authority saw its first major deal in 2022 as it helped to build a 210,000 square-foot building in Canal Winchester. The lease structure between the Fairfield County Port Authority and the developer helped alleviate some increased expenses due to rising interest rates and inflation.

The Fairfield 33 Development Alliance remains active as a public-private organization that promotes the US Route 33 corridor for business attraction and expansion. The organization contributes to numerous economic and workforce initiatives that enhance the business climate and workforce development of the area. Halfway through a 10-year plan, the Alliance has made significant progress on major goals:

- Increase jobs by 7,500 (currently 2,499 new jobs – impacted by COVID)
- Investment of \$500 million (currently at \$700 million)
- 25 percent wage increase (currently at 51 percent)

Fairfield County manages the Fairfield County Revolving Loan Fund. In 2022, there was the successful award of a \$913,000 grant from the Economic Development Administration (EDA). This grant resulted in 0 percent interest loans to local businesses. Fairfield County finished the loan program making five loans ranging from \$25,000 to a childcare facility (Owl's Acres Montessori School) to \$175,000 to a manufacturing company expanding their product line (Complete Filter Media). It also made two loans to social service agencies (Connexion West and New Horizons Mental Health Services) and a healthcare provider (Precision Pain Care). As these funds are paid back to the loan fund, the County will have the opportunity to continue to provide low interest loans to businesses for a variety of purposes, including working capital, equipment purchases, and assistance with cash flow due to lasting effects of the pandemic.

A separate pool of EDA funds utilized by the County Revolving Loan Fund was defederalized in 2022 due to historically positive loan repayment performance and internal audit reviews. The County now has more flexibility with over \$1 million for economic development purposes. The County plans to continue to aid small businesses with loan opportunities, business coaching, and financial guidance support.

Fairfield County continued to focus on developing its workforce. It focuses on three main areas: serving as the administrative and fiscal agent for the Area 20 Workforce Development Board (WDB); administering the Fairfield 33 Development Alliance's Career Readiness Program; and running the Fairfield County Workforce Center.

The Area 20 WDB serves Fairfield, Hocking, Pickaway, Ross, and Vinton counties. The WDB oversees adult, dislocated worker, and youth Workforce Innovation and Opportunity Act (WIOA) funds. A business-led Board of 25 individuals across the five counties steers the work of the WDB. In 2022, the WDB secured a \$300,000 business resources network grant that was used to hire an employer services representative to help businesses with their employment needs. It also ran a program to promote in-demand jobs with featured employers in the five-county area. The WDB continued to administer an \$800,000 pre-apprenticeship grant for Hocking College and Pickaway-Ross Career Technical School.

The Fairfield 33 Career Readiness Program (Program) employs three Career Navigators (Navigators) who work with seven school districts to help high school seniors find careers. The Navigators work with the students to complete a Career Readiness Endorsement and an OhioMeansJobs Seal. This includes completing resumes, practicing interviews, attending career fairs, and learning about soft skills. During the 2022-2023 school year, 269 students completed the Career Readiness Endorsement, and the Navigators helped 41 students get jobs with one of their 60 employer partners. The Program also hosted a Career Expo with 50 employers and 200+ students participating. The program hosted a Career Signing Day to celebrate high school graduates who started a career immediately after high school and to feature employers that hired them.



## Fairfield County, Ohio

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The Fairfield County Workforce Center continued to develop. This partnership with Hocking College and Ohio University focuses on short-term programs where students can earn stackable certificates that can lead to a degree. The Center focuses on training individuals for in-demand jobs with local employers in construction, healthcare, and manufacturing. Ohio University and Hocking College worked with Magna Seating Columbus to offer an apprenticeship program for five of its employees. The two-year program will train Magna's employees to ascend to hard-to-fill maintenance technician positions in the company. Ohio University created a collaborative called ASCENT and received a \$1 million grant from Intel to build out curriculum for the semiconductor industry. The Workforce Center will serve as the hub for training for the new semiconductor program through Ohio University.

In May of 2022, 45 students from two school districts were the first graduates of the Workforce Center. More than 200 people attended the graduation ceremony. Three school districts were added for the 2022-2023 school year.

In fall of 2022, students participated in Discovery Days at the Workforce Center. This special event gave students opportunities to discover what trade or training interested them. Students proceeded to receive safety training as well as basic NCCER training to help prepare them for pre-apprenticeship programs.

Hocking College began offering driver education to students enrolled at the Workforce Center. This important effort helps to remove transportation barriers for those entering the workforce.

Governor Mike DeWine toured the Workforce Center in 2022, stating it was a model for the rest of the State to copy to meet workforce needs.

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

Management of the County recognizes that a vibrant and growing business community improves the area's quality of life. Although the economic activity in the County continues to expand, outside factors remain an influence on the financial outlook for Fairfield County. The need for governments to "do more with less" has grown. The County strives to be conservative in its spending.

The Board of County Commissioners targets a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements.

The Board of County Commissioners creates a five-year budget plan for the General Fund. The collective effort to maintain conservative spending levels, with cooperation among elected officials and department heads, provides fiscal stability to maintain creditworthiness. To help maintain fiscal stability, the Board of County Commissioners sets strict budgetary guidelines for spending. For 2022, the County met the targeted minimum unassigned fund balance due to careful planning by the County. Revenues from the permanent sales tax (increased to one-quarter of one percent in 2013), property taxes, and other stable sources contribute to the County's good fiscal condition.

When the COVID-19 pandemic began in 2020, County officials declared a State of Emergency and immediately recognized the need to review and reduce budgeted expenditures. Capital projects were evaluated, and many were delayed. The County also implemented a hiring freeze for new personnel and did not fill vacant positions. Due to good management and support of the federal government, the County ended the pandemic in a positive position. COVID-19 is mentioned in Note 27 to the Basic Financial Statements.

## **Major Projects**

The office of Economic and Workforce Development has opened the Fairfield County Workforce Center. This center was partially funded through the State of Ohio's budget and provides training in logistics, manufacturing, skilled trades, and healthcare. Programming is offered through Hocking College and Ohio University Lancaster Campus. The 72,000 square foot building was previously used as offices for the Fairfield County Board of Developmental Disabilities. The goal is to offer short-term, stackable certificates that can help get individuals retrained into in-demand careers in Fairfield County.

The Board of Fairfield County Commissioners manages American Rescue Plan Act (ARP) funds from the federal government. To strengthen and support residents and businesses, the County developed a 3-year strategic plan to outline goals, priorities, and strategies to support a healthy and prosperous community. The Board of County Commissioners approved more than 20 projects to meet the mission of the ARP to promote workforce, housing, community safety, and aid businesses and non-profits impacted by the pandemic. As of May 2023, from the \$30,606,902 received as the first and second tranche of fiscal recovery funds, \$13,301,049 was expended and \$4,183,805 was encumbered on a cash basis.

## **Relevant Financial Policies**

The County will strive to ensure that the budget is structurally balanced so that current year revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of intergovernmental revenues to help preserve general revenues for other needs. Budgetary appropriations may not exceed the current year revenues and current year cash balances. A balanced budget is maintained for each fund. The budget may be amended or supplemented at any time during the year upon formal action of the Board of County Commissioners. Transfers of cash between funds require the Board of County Commissioners authorization. Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

The County Treasurer manages the investments of County funds by adhering to the Investment and Depository Policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Any financial institution that holds County funds must also agree to the requirements of this policy. The policy details the objectives of maximizing the return on the County's investments and allowable rules for the safekeeping of County funds. More information about investments is available in Note 6 to the Basic Financial Statements.

The County Auditor's Finance Internal Control Manual assists all County departments in day-to-day accounting procedures and practices. The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The Board of County Commissioners adopted conduit debt and debt management policies which provide guidance on the structure of debt issuance, policy goals, and commitment to long-term financial planning, including a multi-year capital improvement plan. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least three percent or more.

## **Major Initiatives**

The Fairfield County Economic and Workforce Development Department works to administer, design, and implement plans and programs to stimulate the economy as well as workforce development. The Department's major areas of work include new business attraction, business retention and expansion, small business development, workforce programming, and support of infrastructure projects.

## Fairfield County, Ohio

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The Department administers four programs related to economic development and three programs related to workforce development. The Revolving Loan Fund (RLF) can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. A nine-member committee provides guidance for the loan program. The County applied for and was awarded a \$913,000 grant from Economic Development Administration (EDA) as part of the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This fund allows zero percent loans to be given to businesses recovering from the pandemic. All funds that were expended before August 2022 was utilized to create a new revolving loan fund after the Coronavirus Aid, Relief, and Economic Security Act funding expired. The revolving loan fund now has access to three separate pools of money: the EDA RLF, the EDA CARES Act RLF, and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of State of Ohio CDBG dollars in other forms. Since 1993 the RLF has made more than 100 loans and provided more than \$5.1 million in funding. This total leveraged more than \$23 million in private sector investment to create or retain approximately 1,500 jobs in Fairfield County.

In response to COVID-19, the Department allowed its current loan recipients to defer their payments for up to one year. It also offered easier terms for new loan applicants. In 2022, the RLF awarded eight loans. One loan was from the CDBG RLF to Porter's Coffee House. The remaining seven loans were from the EDA CARES Act RLF and were awarded to the following businesses: Complete Filter Media, Connexion West, Owl's Acre Montessori School, New Horizons Mental Health Services, Precision Pain Care, and two loans to Bob's Backyard Barbeque. These funds will help businesses retain and add local jobs, and provide funds for working capital, equipment purchases, moving expenses, and building expansions.

The County Workforce Development Training Grant can be used to incentivize companies locating or expanding in the County. The County continues to distribute these grant funds to Magna International as part of Magna's agreement for building its Magna International/Columbus Seating location in the County. There were two additional training grants awarded in 2021. Westerman Inc, in Bremen, which had been sold by Worthington Industries to the Ten Oaks Group in February 2021, received a training grant to assist with hiring seven new employees. Mindscapes LLC., a special education provider in Pickerington, was awarded a training grant to assist with training its ten new employees.

The Department provides staffing assistance to the Fairfield County Port Authority. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five-member board meets on a regular basis to discuss continuing efforts to promote the availability of the port as a financing alternative for projects. In 2022, the Port Authority closed out its \$1.25 million funds with the Ohio Department of Education that were awarded from Ohio's 2019 biennial budget.

The Department also employs Enterprise Zone agreements to incentivize new job creation or retention and is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC annually reviews Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations. In 2022, a local manufacturer, Blue Label Digital, used the Enterprise Zone as part of a third expansion project in as many years and will result in expanding their facility so it will serve as their long-term corporate headquarters and add as many as 20 new jobs.

The Department administers the Area 20 Workforce Development Board which oversees Workforce Innovation and Opportunity Act (WIOA) funding for a five-county area. The Department is the administrative and fiscal agent for Area 20, also known as the South-Central Ohio Workforce Partnership. The area served includes Fairfield, Pickaway, Hocking, Vinton, and Ross counties. The Board is composed of 25 individuals from the five counties. The majority of Board members are from the business sector, with other members being from Labor Unions, Education, Community Based Organizations, Opportunities for Ohioans with Disabilities, and Wagner-Peyser Unemployment. The Board oversees the one-stop centers in each county and coordinates efforts to help service thousands of job seekers in the community. This includes training, apprenticeships, and basic education by retraining adults, youth, and dislocated workers toward in-demand careers. It also works with businesses to help provide workforce programs for their employees as well as offer Rapid Response efforts for mass layoffs. In 2022, the Board procured operators for career services and the OhioMeansJobs Centers for the five counties. It also secured an \$800,000 pre-

apprenticeship grant and a \$300,000 business resource grant. The pre-apprenticeship grant helped to expand programming at the Fairfield County Workforce Center and the Pickaway Ross Career and Technical School. The Board also completed a workforce study that highlighted the low labor participation rates in the area and identified strategies to help reverse the decline in number of individuals in the workforce.

The Career Readiness Program prepares local students for careers immediately after high school. This program is in partnership with all of the local school districts in the County. It is funded by six school districts with a match by the Fairfield 33 Development Alliance. Two grants were renewed through the Fairfield County Foundation and the Bill and Melinda Gates Foundation via the Ohio Mayors' Alliance. These funds are used to employ two Career Navigators through the Educational Services Center and market the program. These Navigators work with high school seniors to help them attain a Career Readiness Endorsement to show local employers that they are ready for a job after high school. It includes tours of local businesses, guest speakers, resume writing, mock interviews, and a job fair. There are 271 students currently enrolled in the program.

In 2019, the County undertook a project to convert a former Fairfield County Developmental Disabilities building into a workforce center. The Fairfield County Port Authority had received \$1.25 million from the State of Ohio to assist with equipment for a new workforce training center. It is a joint effort between the Fairfield County Port Authority, Ohio University Lancaster Campus, Hocking College, and Fairfield County to train local residents on in-demand careers in manufacturing, construction trades, and healthcare. The 72,000 square foot building received various upgrades and added furniture and electronics to make it conducive for a training environment. A ribbon cutting was held in October 2021 and more than 120 participants celebrated the opening of the Fairfield County Workforce Center. It has received positive feedback as a model that the State could replicate in other counties.

A new Manufacturing Ready to Work program has been created and runs through the Fairfield County Workforce Center. Students receive training in manufacturing that includes: Occupational Safety and Health Administration safety credentials; CPR; forklift certification; welding; and robotics. Students also receive tours of local manufacturers. A lease was signed with Claypool Electric that provided space in the Workforce Center for the company to run its apprenticeship program. Claypool agreed to build an \$80,000 electric lab in the building that could be used by other training providers. Students from the Pickerington Local School District were able to attend a discovery semester where they spent two hours per day with hands-on learning in carpentry, HVAC, electric, healthcare, water/wastewater, and manufacturing. More than 35 students were served with 25 attending class regularly.

Currently, the Fairfield County Workforce Center is serving 173 participants in over eight different programs. In partnership with Claypool Electric, 99 apprentices are being trained on-site. Seven different employers have attended the Fairfield County Workforce Center to interview pre-apprenticeship students for job placement. Pre-apprenticeship programs include carpentry, electrical, HVAC, and water/wastewater, with Phlebotomy also being offered as an option to students.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the 33rd consecutive year the County received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2021 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 21st consecutive year the County has received this prestigious award.

### **Acknowledgments**

The publication of this report demonstrates the professionalism of the Fairfield County government. Preparation of this report was achieved through the cooperation of elected officials, department heads, and employees. We are grateful for their assistance.

A special note of appreciation is conveyed to the Local Government Services section of the Auditor of State's Office for guidance in preparing this financial report. In addition, the preparation of this report would not have been possible without the efficient and dedicated efforts of the entire staff of the Auditor's Office.

We are especially thankful for the efforts of the leadership within the Financial Systems Department, especially the efforts of Christopher R. Wagner, Angela Horn, and Christina Wetzel.

Most importantly, we are grateful to the citizens of Fairfield County for the opportunity to serve them and provide valuable information on the financial operations of the County.

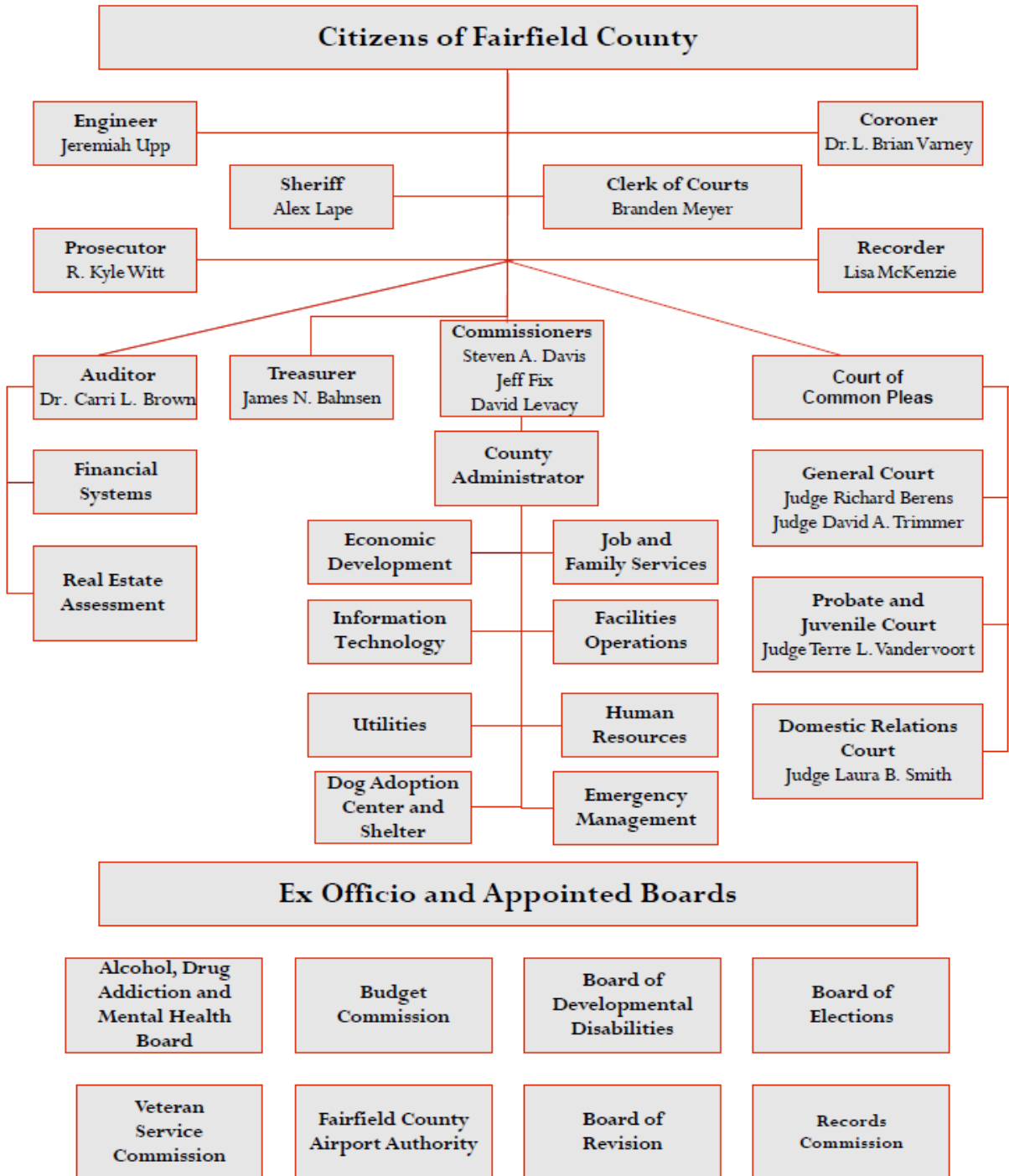
Respectfully submitted,



Carri L. Brown, PhD, MBA, CGFM

**July 20, 2023**

**COUNTY ORGANIZATION AND ELECTED OFFICIALS**  
December 31, 2022



**PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**  
December 31, 2022

Commissioners, County Administrator .....	Aundrea Cordle
Commissioners, Deputy County Administrator.....	Jeff Porter
Department of Job and Family Services, Director.....	Corey Clark
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director .....	Rick Szabrak
Financial Systems, Director .....	David Miller
Real Estate Assessment, Director.....	David Burgei
Information Technology, Administrator.....	Daniel Neeley
Dog Adoption Center and Shelter, Warden.....	Erin Frost
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director .....	Jane Hanley
Utilities, Director .....	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director .....	Marcy Fields
Board of Developmental Disabilities, Superintendent .....	John Pekar
Veteran Service Commission, Director .....	Park Russell



Government Finance Officers Association

Certificate of  
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Financial  
Reporting

Presented to

**Fairfield County Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*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

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the County Commissioners:

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Community Services, Development Disabilities, Alcohol, Drug Addiction and Mental Health Board, Child/Adult Protective Services and Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

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

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

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

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

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

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

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

***Required Supplementary Information***

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

***Supplementary information***

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 have also issued our report dated July 20, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 20, 2023

**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2022  
 (Unaudited)

**Introduction**

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2022. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

**Financial Highlights**

Key financial highlights for 2022 are as follows:

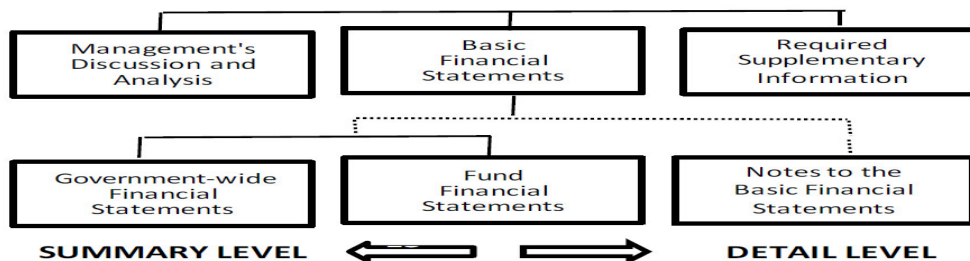
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2022, by \$391,860,779 net position. Of this amount, \$44,262,365 was the unrestricted net position portion.
- The County's total net position increased by 11.5 percent, or \$40,279,981 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental activities reported total net position of \$310,229,245, an increase of \$32,332,386 from the prior year. Of this amount, \$9,310,994 is the unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$39,374,256, which represents a 7.6 percent increase from the prior year and represents 79.1 percent of total General Fund expenditures.
- The County received \$15,303,451 in American Rescue Plan funding. \$14,595,439 was reported in the County's Fiscal Recovery Special Revenue Fund and \$708,012 was reported in the Water Enterprise Fund. 2022 was phase two of payments to be received from the United States Federal Government.
- Fairfield County's total bonds, long-term loans, and leases decreased by \$4,378,082 or 8.7 percent, during the current year.
- Net pension liability decreased \$15,562,987 or 35.8 percent during the year.

**Overview of the Financial Statements**

This annual report consists of management's discussion and analysis, basic financial statements, including the accompanying notes to the basic financial statements, required supplementary information, and combining statements for the nonmajor governmental funds, and the fiduciary funds. The basic financial statements are composed of the government-wide financial statements, the fund financial statements, and the notes to the basic financial statements.

Figure 1 illustrates how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, as explained later, this report includes an optional section of combining statements that provide details about the County's nonmajor governmental funds.

**Figure 1 - Required Components of  
 Fairfield County's Annual Financial Report**



**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
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The *government-wide financial statements* provide financial information about the County as a whole, including its discretely presented component unit.

The *fund financial statements* focus on the County's operations in more detail than the government-wide financial statements. The financial statements presented for governmental funds report on the County's various government services. Proprietary fund statements report on the activities that the County operates like private-sector businesses. Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent, for the benefit of others outside the government to whom the resources belong.

The basic financial statements section also includes *Notes to the Basic Financial Statements* that more fully explain the information in the government-wide and fund financial statements.

Figure 2 below summarizes the major features of the County's statements.

<b>Figure 2</b>				
<b>Major Features of Fairfield County's Government-wide and Fund Financial Statements</b>				
	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire County government (except fiduciary funds) and the County's discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, and internal service	Instances in which the County is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> <li>• Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fund Net Position</li> <li>• Statement of Revenues, Expenses, and Changes in Fund Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>



**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
(Unaudited)

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset, deferred inflows/outflows and liability information</b>	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; deferred inflows are an acquisition of net assets applied to a future period; no capital assets included	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	All assets, deferred inflows, and liabilities, both financial and capital, and short-term and long-term
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	Additions and deductions during the year or soon after the end of the year.

**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.

**Statement of Net Position and the Statement of Activities**

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the current year. Both statements use the accrual basis of accounting, similar to the accounting used by private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net position and the change in net position. This change in net position is important because it tells the reader whether, for the County as a whole, the economic condition of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

The Statement of Net Position and the Statement of Activities, which can be found on pages 22 through 25 of this report, are divided into three categories as follows.

*Governmental Activities* — Most of the County's basic services are reported under this category, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, interest, and all departments - with the exception of the sewer and water operation funds.

*Business-type Activities* — The County provides services and then charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided and to cover the capital expenses associated with the related facilities. The County's sewer and water operations are considered business-type activities.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
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*Discretely Presented Component Unit* — The County includes financial data of the Fairfield County Airport Authority. This component unit is described in Note 1 of the Notes to the Basic Financial Statements. A component unit is a legally separate entity and may buy, sell, lease, and mortgage property in its own name. It can also sue or be sued in its own name.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. 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. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to its residents. However, these fund financial statements focus on the County's most significant funds. The County's major and discretionary major governmental funds are:

- General Fund
- Community Services Fund
- Developmental Disabilities Fund
- Alcohol, Drug Addiction, and Mental Health Board Fund
- Child/Adult Protective Services Fund
- Fiscal Recovery Fund

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

Because the focus of governmental funds is narrower than 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, the reader may better understand the long-term impact of the County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 39 of this report.

*Proprietary Funds* —The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 40 through 44 of this report.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
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(Unaudited)

*Fiduciary Funds* — The County accounts for custodial funds which are used to report fiduciary activities that are not required to be reported in a trust fund. These funds are not reflected in the government-wide financial statements because the resources of those funds are not the County's own source revenue and they are not available to support the County's own programs. The fiduciary fund financial statement can be found on pages 45 through 46 of this report.

*Notes to the Basic Financial Statements* — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 48 through 126 of this report.

**Government-wide Financial Analysis**

During 2022, as shown in the table below, the combined net position of the County's primary government increased \$40,279,981 or 11.5 percent. Net position reported for governmental activities increased \$32,332,386 or 11.6 percent and business-type activities increased \$7,947,595 or 10.8 percent.

Condensed financial information derived from the Statement of Net Position for the primary government follows:

**Primary Government**  
**Statement of Net Position**  
As of December 31, 2022, with comparatives as of December 31, 2021

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021 *	2022	2021 *	2022	2021 *
<b>Assets:</b>						
Current and Other Noncurrent Assets .....	\$ 263,995,851	\$ 242,322,269	\$ 39,470,108	\$ 34,359,964	\$ 303,465,959	\$ 276,682,233
Capital Assets .....	223,200,852	212,157,191	56,233,680	55,470,481	279,434,532	267,627,672
<b>Total Assets .....</b>	<b>487,196,703</b>	<b>454,479,460</b>	<b>95,703,788</b>	<b>89,830,445</b>	<b>582,900,491</b>	<b>544,309,905</b>
<b>Deferred Outflows of Resources:</b>						
Deferred Charge on Refunding .....	52,836	127,068	256,629	377,311	309,465	504,379
Asset Retirement Obligation .....	81,685	92,895	662,060	687,827	743,745	780,722
Pension .....	14,400,954	8,459,390	315,102	174,486	14,716,056	8,633,876
OPEB .....	843,092	3,636,430	16,430	75,656	859,522	3,712,086
<b>Total Deferred Outflows of Resources .....</b>	<b>15,378,567</b>	<b>12,315,783</b>	<b>1,250,221</b>	<b>1,315,280</b>	<b>16,628,788</b>	<b>13,631,063</b>
<b>Liabilities:</b>						
Current and Other Liabilities .....	31,396,566	21,872,331	1,454,372	1,217,286	32,850,938	23,089,617
<b>Long-Term Liabilities:</b>						
Due Within One Year .....	4,851,560	5,294,887	1,783,891	2,259,017	6,635,451	7,553,904
Net Pension Liability .....	27,373,054	42,584,327	590,098	941,812	27,963,152	43,526,139
Other Amounts Due In More Than One Year .....	36,518,277	38,042,530	10,088,849	11,782,687	46,607,126	49,825,217
<b>Total Liabilities .....</b>	<b>100,139,457</b>	<b>107,794,075</b>	<b>13,917,210</b>	<b>16,200,802</b>	<b>114,056,667</b>	<b>123,994,877</b>
<b>Deferred Inflows of Resources:</b>						
Property Taxes .....	49,956,982	46,387,778	-	-	49,956,982	46,387,778
Deferred Charge on Refunding .....	36,591	52,492	27,111	43,409	63,702	95,901
Leases .....	91,681	210,061	439,988	462,719	531,669	672,780
Pension .....	32,433,039	19,181,816	722,982	414,312	33,156,021	19,596,128
OPEB .....	9,688,275	15,272,162	215,184	340,544	9,903,459	15,612,706
<b>Total Deferred Inflows of Resources .....</b>	<b>92,206,568</b>	<b>81,104,309</b>	<b>1,405,265</b>	<b>1,260,984</b>	<b>93,611,833</b>	<b>82,365,293</b>
<b>Net Position:</b>						
Net Investment in Capital Assets .....	188,041,641	179,743,153	46,596,802	43,981,883	234,638,443	223,725,036
Restricted .....	112,876,610	100,665,611	83,361	502,583	112,959,971	101,168,194
Unrestricted .....	9,310,994	(2,511,905)	34,951,371	29,199,473	44,262,365	26,687,568
<b>Total Net Position .....</b>	<b>\$ 310,229,245</b>	<b>\$ 277,896,859</b>	<b>\$ 81,631,534</b>	<b>\$ 73,683,939</b>	<b>\$ 391,860,779</b>	<b>\$ 351,580,798</b>

\* 2021 was restated due to the implementation of GASB 87. See Note 3 for more information.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2022. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

At December 31, 2022, the primary government's net investment in capital assets, net of depreciation/amortization, less related outstanding debt along with any related deferred outflows/inflows of resources, was \$234,638,443. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$38,590,586. For governmental activities, the \$21,673,582 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents, property taxes receivable, and the net OPEB asset. Equity in pooled cash and cash equivalents increased due to the following: increases in property taxes revenue during 2022 due an increase in assessed valuations; an increase in sales tax revenues due to increases in inflation rates of goods and services which directly impacts sales taxes; and an increase in operating and capital grants, contributions, and interest due to increases in State and federal grants. During 2022, the County received their second receipt of the American Rescue Plan Act of 2021 funding from the federal government of which \$20,245,537 remained as cash and cash equivalents as of year end. Expenditures on a fund level increased as revenues increased and due to the County spending more of the American Rescue Plan Act monies. Assessed valuations increased for tax year 2022 collection year 2023 due to the County's 2022 triennial property valuation update; therefore, property taxes receivable resulted in an increase from the prior year. Public utility assessed values also increased due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal tax payer for public utility tax in 2022 with an assessed valuation of \$188,655,020. The net OPEB asset increase represents the County's share of the OPEB asset which is calculated by the pension systems. Capital asset values after depreciation/amortization for governmental activities increased over \$11 million from the prior year. The County did some construction and renovation projects; road and bridge projects; had land, equipment, and vehicle purchases, and also received two donated vehicles during 2022 which totaled \$22,048,156 while current year depreciation/amortization was \$10,910,407. There were sixteen ongoing renovation and construction in progress items as of year end. The largest ongoing project at year end was the new building energy project.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
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Liabilities in governmental activities saw decreases in the long-term liabilities which were offset by increases in current and other liabilities. The largest decrease in long-term liabilities was in the area of the net pension liability. The net pension liability decrease represents the County's proportionate share of pension benefits attributed to active and inactive employees' past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS traditional and combined plans and the STRS plan. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. Governmental activities had increases in current and other liabilities in the amount of \$9,524,235, which was mainly attributed to unearned revenue in the amount of \$19,538,024 in the Fiscal Recovery Special Revenue Fund which increased by \$6,832,568 from 2021 to 2022, due to the American Rescue Plan Act funding that was provided to entities in one lump sum payments in years 2021 and 2022. This funding works like a reimbursable grant; therefore, the amount remaining at year end in cash after payables is considered unearned. Intergovernmental payables also increased during 2022 due to the timing of the 2022 payroll schedule and the due dates for the OPERS payments owed to the pension system. The decrease in long-term liabilities due in one year and due in more than one year is primarily due to the County paying down on their outstanding general obligation bonds.

Governmental activities deferred outflows increased \$3,062,784 primarily due to large fluctuations in deferred outflow information provided by the OPERS Pension Plan which were offset by decreases in the OPERS OPEB Plan. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. Deferred inflows in governmental activities also resulted in an increase in the amount of \$11,102,259 for the net total of pension and OPEB due to information provided by OPERS. Deferred inflows for property taxes increased in the amount of \$3,569,204 while deferred charge on refunding and leases decreased slightly due to 2022 deferred charge on refunding amortizations and lease receipts.

The \$5,110,144 increase in business-type activities current and other noncurrent assets is primarily due to an increase in cash balances. The business-type activities cash balances increased due to revenues exceeding expenses for 2022 and due to the increase in tap-in fees revenue. The County has seen a continual increase in new homes over the years and 2022 recorded an increase of \$1.1 million in tap-in fees over 2021. Current and other liabilities remained fairly consistent with an increase in the amount of \$237,086. This increase is primarily due to increases in customer deposits payable due to increases in required customer deposits for new customers moving into existing homes versus amounts charged to prior customers and due to new homes being built. There were decreases in overall outstanding debt and decreases in the net pension liabilities that attributed to decreases in total liabilities. The increase in business-type activities capital assets was due primarily to donated water and sewer lines and on-going construction projects which exceeded current year depreciation.

Restricted net position was \$112,959,971 and unrestricted net position was in the amount of \$44,262,365. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2022, and a comparative analysis with the year ended December 31, 2021.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
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**Primary Government - Statement of Activities**  
For the year ended December 31, 2022, with comparatives for the year ended December 31, 2021

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
<b>Revenues:</b>						
Program Revenues:						
Charges for Services .....	\$ 27,626,088	\$ 25,907,824	\$ 10,049,824	\$ 10,054,838	\$ 37,675,912	\$ 35,962,662
Operating Grants, Contributions, and Interest .....	45,344,447	42,346,816	-	-	45,344,447	42,346,816
Capital Grants, Contributions, and Interest .....	4,843,795	1,588,860	5,506,181	2,270,654	10,349,976	3,859,514
<b>Total Program Revenues .....</b>	<b>77,814,330</b>	<b>69,843,500</b>	<b>15,556,005</b>	<b>12,325,492</b>	<b>93,370,335</b>	<b>82,168,992</b>
General Revenues:						
Property Taxes .....	46,391,567	45,998,696	-	-	46,391,567	45,998,696
Permissive Real Property Transfer Taxes .....	3,709,119	3,895,806	-	-	3,709,119	3,895,806
Lodging Taxes .....	545,607	509,171	-	-	545,607	509,171
Sales Taxes .....	29,324,856	28,007,981	-	-	29,324,856	28,007,981
Intergovernmental .....	5,631,973	5,387,573	-	-	5,631,973	5,387,573
Unrestricted Investment Earnings and Other Interest .....	(5,010,888)	(524,176)	26,495	3,828	(4,984,393)	(520,348)
Unrestricted Contributions .....	1,325	22,693	-	-	1,325	22,693
Gain on Sale of Capital Assets ...	43,682	16,236	-	9,961	43,682	26,197
Other .....	1,295,708	7,902,683	116,596	202,894	1,412,304	8,105,577
<b>Total General Revenues .....</b>	<b>81,932,949</b>	<b>91,216,663</b>	<b>143,091</b>	<b>216,683</b>	<b>82,076,040</b>	<b>91,433,346</b>
<b>Total Revenues.....</b>	<b>159,747,279</b>	<b>161,060,163</b>	<b>15,699,096</b>	<b>12,542,175</b>	<b>175,446,375</b>	<b>173,602,338</b>
<b>Expenses:</b>						
General Government:						
Legislative and Executive .....	19,412,105	13,245,603	-	-	19,412,105	13,245,603
Intergovernmental .....	1,601,310	1,526,078	-	-	1,601,310	1,526,078
Judicial .....	7,012,835	4,753,343	-	-	7,012,835	4,753,343
Public Safety .....	22,892,495	14,608,881	-	-	22,892,495	14,608,881
Intergovernmental .....	319,322	767,847	-	-	319,322	767,847
External Portion .....	607,994	550,599	-	-	607,994	550,599
Public Works .....	14,582,668	12,086,624	-	-	14,582,668	12,086,624
Intergovernmental .....	486,611	-	-	-	486,611	-
External Portion .....	299,030	251,024	-	-	299,030	251,024
Health .....	25,642,636	20,921,971	-	-	25,642,636	20,921,971
Intergovernmental .....	148,255	-	-	-	148,255	-
Human Services .....	32,625,160	24,375,582	-	-	32,625,160	24,375,582
External Portion .....	110,743	94,239	-	-	110,743	94,239
Urban Redevelopment and Housing .....	16,400	216,103	-	-	16,400	216,103
Intergovernmental .....	263,449	659,795	-	-	263,449	659,795
Transportation .....	325,102	325,641	-	-	325,102	325,641
Interest .....	1,068,778	1,120,985	-	-	1,068,778	1,120,985
Sewer System .....	-	-	4,104,395	3,489,485	4,104,395	3,489,485
Water System .....	-	-	3,647,106	3,084,967	3,647,106	3,084,967
<b>Total Expenses.....</b>	<b>127,414,893</b>	<b>95,504,315</b>	<b>7,751,501</b>	<b>6,574,452</b>	<b>135,166,394</b>	<b>102,078,767</b>
Increase in Net Position .....	32,332,386	65,555,848	7,947,595	5,967,723	40,279,981	71,523,571
Net Position - Beginning of Year.....	277,896,859	212,341,011	73,683,939	67,716,216	351,580,798	280,057,227
<b>Net Position - End of Year.....</b>	<b>\$310,229,245</b>	<b>\$277,896,859</b>	<b>\$ 81,631,534</b>	<b>\$ 73,683,939</b>	<b>\$391,860,779</b>	<b>\$ 351,580,798</b>

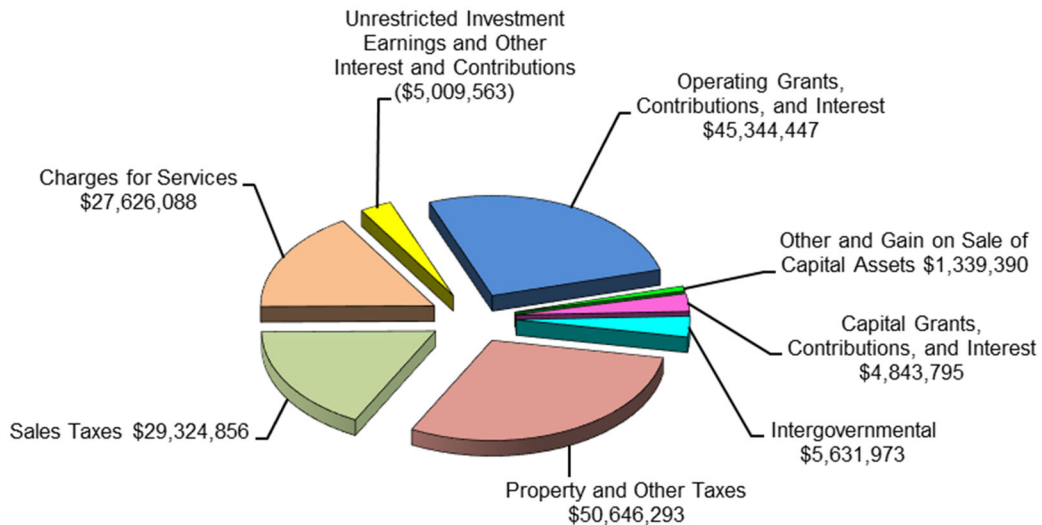
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**Governmental Activities**

Operating grants, capital grants, contributions, and restricted interest accounted for 31.4 percent of total governmental revenues, with property and other taxes providing 50.1 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2022 were \$50,188,242. The increase in operating grants, capital grants, contributions, and interest in 2022 compared to 2021 is due mainly to the federal American Rescue Plan Act funding allocated to the County. In 2021 and 2022, the County received \$15,303,451 each year from the federal American Rescue Plan Act of 2021; however, in 2022 \$708,012 was allocated to the Water Enterprise Fund for a new waterline project. In 2021, \$12,705,456 of this funding was considered an unearned revenue liability of which \$2,597,995 remained actual revenue at year end. In 2022, the unearned revenue liability increased to \$19,538,024 and \$7,762,871 remained actual revenue at year end. Property, permissive real property transfer, and lodging taxes revenues were \$50,646,293 (31.7 percent of total governmental revenues) while sales taxes were \$29,324,856 (18.4 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined, provided 81.5 percent of the County's total governmental revenues. Property taxes increased in 2022 due to increases in the assessed values from 2021 to 2022 in the amount of \$127,237,120 due to the increases in the housing market, the increase in public utility company assets within the County, and due to the 2022 triennial property valuation. Sales taxes increased due to increases in inflation rates of goods and services which directly impacts sales taxes as well as a strong economy within the County. Unrestricted investment earnings and other interest reflected a decrease due to the fluctuations in fair values of investments as of year end due to the economy.

The County received \$27,626,088 or 17.3 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees; property tax collection fees; judicial fines, forfeitures, and settlements; and licenses and permits.

**Revenues by Source – Governmental Activities**



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The County's largest expenses are located in human services activities at 25.6 percent of total expenses, health activities at 20.1 percent of total expenses, public safety activities at 18.0 percent of total expenses, and legislative and executive activities at 15.2 percent of total expenses. Each of these expenses increased in 2022 primarily due to the recognition of the net pension/OPEB liabilities (assets) due to the largest number of employees being located in these service areas. Even though net pension liabilities decreased in 2022, there was a larger decrease in the OPEB liabilities in 2021 which moved from liabilities to an asset causing 2021 expenses to decrease; therefore, the increase in 2022 expenses was not as large of a change as the decrease in expenses in the prior year.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$49,600,563.

**Program Expenses and Net Cost (Gain) of Governmental Activities, by Program**  
**For the Year Ended December 31, 2022**

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General Government:				
Legislative and Executive .....	\$ 19,412,105	\$ 5,274,605	27.17%	4.14%
Intergovernmental .....	1,601,310	1,601,310	100.00%	1.26%
Judicial .....	7,012,835	3,363,666	47.96%	2.64%
Public Safety .....	22,892,495	14,997,018	65.51%	11.77%
Intergovernmental .....	319,322	34,528	10.81%	0.03%
External Portion .....	607,994	78,304	12.88%	0.06%
Public Works .....	14,582,668	(79,606)	(0.55%)	(0.06%)
Intergovernmental .....	486,611	-	0.00%	0.00%
External Portion .....	299,030	38,513	12.88%	0.03%
Health .....	25,642,636	15,168,251	59.15%	11.90%
Intergovernmental .....	148,255	-	0.00%	0.00%
Human Services .....	32,625,160	8,264,345	25.33%	6.49%
External Portion .....	110,743	14,263	12.88%	0.01%
Urban Redevelopment and Housing .....	16,400	(799,234)	(4873.38%)	(0.63%)
Intergovernmental .....	263,449	250,720	95.17%	0.20%
Transportation .....	325,102	325,102	100.00%	0.26%
Interest .....	1,068,778	1,068,778	100.00%	0.84%
Total Expenses .....	<u>\$ 127,414,893</u>	<u>\$ 49,600,563</u>		<u>38.93%</u>



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**Business-type Activities**

The net position for business-type activities increased from 2021 by 10.8 percent due mainly to the increase in capital contributions. The major revenue source was charges for services in the amount of \$10,049,824.

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

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

*Governmental Funds* — The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in accessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2022, the County's governmental funds reported combined ending fund balances of \$149,394,362, an increase of \$5,956,424 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes, sales tax revenue, charges for services, and intergovernmental revenues. The reasons for these increases were mentioned earlier except for the increase in charges for services which was due to increases in sheriff services contracts with local schools and governments and an increase in inmate housing contracts with other governments. \$32,519,847 of the ending fund balance constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 26 to the basic financial statements.

**General Fund**

The General Fund is the primary operating fund of the County. At the end of 2022, unassigned fund balance was \$32,556,822, while total fund balance was \$39,374,256. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Unassigned fund balance represents 65.4 percent to total General Fund expenditures, while total fund balance represents 79.1 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$2,790,627 during the current year compared to a \$1,187,739 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues decreased \$1.5 million from the prior year while General Fund expenditures increased \$5.5 million from the prior year. The area with the largest decrease was investment earnings and other interest in the amount of \$4.7 million which was due to the fluctuations in fair values of investments at year end due to the economy. This decrease was offset by increases in revenues in the areas of sales taxes, charges for services, and intergovernmental revenues. Sales taxes revenue increased \$1.6 million due to ongoing recovery from the COVID-19 pandemic, increased business activity from a growing population, and the increase in inflation rates that directly impact sales tax revenues. Charges for services increased \$972,433 due to sheriff services activity as mentioned previously. Intergovernmental revenues increased in the amount of \$320,529 due to increases in casino, local government, public defender reimbursements, and homestead and rollback revenues from the State. These increases were also offset by a decrease in permissive real property transfer taxes due to fewer homes on the market to be sold compared to the prior year. Expenditures increased in 2022 over 2021 as hiring for vacancies and new positions occurred.

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- Other financing sources (uses) increased from (\$12,656,433) in 2021 to (\$4,067,345) in 2022. This was mainly due to use of American Rescue Plan Act of 2021 monies in the Fiscal Recovery Special Revenue Fund, as opposed to formerly dedicated General Fund resources, for the Fairfield Center (formerly known as the Government Services Center Northwest); therefore, a 2021 transfer to the Government Services Center Northwest Capital Project Fund was returned to the General Fund in 2022. The Fairfield Center is located in Pickerington and is to house a satellite Sheriff's Office and satellite Clerk of Courts Title Office. A new lease for space at that location was initiated with Ohio University, the former owner of the building, during a time of transition. Transfers from the General Fund consist of annual allocations for various funds, grant matches, permanent improvement projects, and monies for debt service payments. During 2022, the largest transfer was for \$3,170,000 to the Permanent Improvement Capital Projects Fund to be used for County permanent improvement projects and to help with the renovations at the Fairfield Center if needed beyond the amounts being dedicated from the Fiscal Recovery Special Revenue Fund.

### **Other Major Governmental Funds**

The fund balance of the Community Services Fund at December 31, 2022, was \$3,003,631 compared to the prior year of \$2,749,239. Revenues increased mainly due to increases in charges for services from shared cost contracts due to an increase in caseloads. Intergovernmental revenues from State and federal grants also increased in 2022 as caseloads increased. Expenditures increased from 2021 to 2022 which is a direct result of increases in revenues due to Community Services programs being administered when the money is available through grants and shared costs to provide for those programs. Other financing sources increased slightly due to an increase in transfers from the General Fund for 2022 compared to 2021. Community Services also had a sale of capital assets in 2022 for \$14,168. There was an overall net increase in fund balance in the amount of \$254,392.

The fund balance of the Developmental Disabilities Fund at year end was \$34,348,298, an increase of \$3,232,696 from 2021. The increase in fund balance was primarily due to revenues exceeding expenditures. Property taxes is the most significant source of revenue for Developmental Disabilities, and at \$16,537,513, it increased \$188,753 from 2021 to 2022. This was offset by a decrease in intergovernmental revenues due to reductions in State and Federal funding. Expenditures increased in 2022 compared to 2021 due to ongoing increases of caseloads following the COVID-19 pandemic and due to the increase in costs of doing business. Other financing sources (uses) had an increase because a transfers out in 2021 in amount of \$1,300,000 for maintenance and renovation was not repeated in 2022. Developmental Disabilities transferred \$1,300,000 in 2021 to the Developmental Disabilities Facilities Capital Projects Fund for renovations and maintenance needed on the aging school building and playground. In 2022, only \$100,000 was transferred because renovations and maintenance projects are still continuing at the end of 2022.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board (ADAMH) Fund at December 31, 2022, was \$14,254,886, an increase of \$1,520,587 from the prior year. The increase in fund balance was primarily due to revenues nearly keeping pace with expenditures in 2022, a year which started with a strong cash balance. Property taxes are the main source of revenue for ADAMH which had a slight increase, due to increases in the assessed values, and then intergovernmental revenues which had a decrease in 2022 in the amount of \$917,677, due to changes in State and federal grants. Expenditures increased in 2022 due to ADAMH beginning construction on the Starlight Center, a treatment center located in Lancaster. This project is part of construction in progress as of the end of 2022.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2022, was \$13,360,904, an increase of \$4,678,516 from the prior year. The increase in fund balance is primarily due to a decrease in contracted services as State and federal funds were available in other County funds in 2022 that helped provide for the services for which the levy was approved by County voters. This allowed for levy dollars received in 2022 to be maintained for future needed expenditures.

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The Fiscal Recovery Fund was a new fund during 2021. The American Rescue Plan Act of 2021 federal funding was receipted into this fund. \$15,303,451 was received in 2022 in a lump sum payment, of which \$708,012 was allocated to the Water Enterprise Fund for a new waterline project. This is the second and final payment expected for this fund. This grant funding is considered a reimbursable grant. At the end of the year, this fund reported unearned revenue in the amount of \$19,538,024 and had a zero fund balance; therefore, \$7,762,871 was recognized as intergovernmental revenue on the Statement of Revenues, Expenditures, and Changes in Fund Balances for 2022. The County increased expenditures in the fund during 2022 compared to 2021. The County is continuing to look for ways to spend the money that will benefit the County's local economy.

### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$4,676,823 and \$3,321,905, respectively. The increase in net position for the Sewer Fund can be attributed to increases in capital contributions due to them increasing from \$1,230,524 in 2021 to \$2,796,411 in 2022. This increase in the Sewer Fund is due to an increase of \$638,186 in tap in fees from customers and an increase of \$927,701 in contributions from developers. Capital contributions in the Water Fund increased from \$1,040,130 in 2021 to \$2,709,770 in 2022. This increase in the Water Fund is due to an increase of \$482,265 in tap in fees from customers, an increase of \$708,012 in capital grants, and an increase of \$489,363 in contributions from developers. The Sewer and Water Funds had decreases in interest expenses due to the decrease in outstanding debt balances from 2021 to 2022. Operating expenses in the Sewer and Water Funds increased in 2022 from 2021 mainly due to the recognition of the net pension/OPEB liabilities/(asset). As mentioned prior, OPERS net pension liabilities had an increase in 2022; however, the increase was offset from the larger 2021 OPERS OPEB liabilities decrease which moved from a liability to an asset in 2021. These fluctuations in pension/OPEB liabilities/(asset) are reported in fringe benefit expenses. The Sewer and Water Funds also had increases in contract services due to increases of doing business in the current economy due to inflation of goods and services.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced an increase in claims activity and contractual services during 2022 compared to 2021; however, claims payable only increased by \$221,798 during 2022 in the Internal Service Fund due to the timing of when claims were submitted for payment. The Internal Service Fund reflected a decrease of \$1,958,401 in net position due to these two factors but still ended the year with a healthy net position balance of \$7,051,362.

### **General Fund Budgetary Highlights**

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 3.5 percent or \$2,208,384. Transfers out reflected the largest increase in appropriations of \$2,827,709. The increase in transfers out appropriations was primarily due to the \$3,170,000 transfer out to the Permanent Improvement Capital Projects Fund for permanent improvement projects and to aid in renovations of the Fairfield Center as discussed earlier. The increase in appropriations were offset by some decreases in appropriations in other areas due to the County's desire to conserve General Fund monies for future use and targeting the use of State and federal monies for expenditures as much as possible. This allowed for decreases in general government judicial, health, human services, and other expenditures. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$5,172,071 which was mostly in the areas of general government legislative and executive and public safety.

The County's budgeted revenues, including other financing sources, increased by \$8,067,024 during the year. This increase was mainly in the areas of sales taxes revenue and transfers in. Sales taxes revenue in 2022 showed an increase compared to 2021 as discussed earlier. The improving local economy and the

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increases in prices of goods and services directly impacted sales tax revenues which helped to trigger the increase in budgeted revenues. The increase in transfers in was due to the return of a prior year transfer out to the Government Services Center Northwest Capital Project Fund as discussed earlier. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2022, reflects a fund balance of \$36,553,235 which is \$14,531,150 better than initially projected in the original budget.

**Capital Assets and Debt Administration**

**Capital Assets**

As of December 31, 2022, and December 31, 2021, the County had invested \$279,434,532 and \$267,627,672, net of accumulated depreciation/amortization of \$223,955,553 and \$212,503,072, respectively, in a broad range of capital assets, as shown in the table as follows.

**Capital Assets, Net of Depreciation**  
**As of December 31, 2022, with comparatives as of December 31, 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land .....	\$ 6,668,349	\$ 6,286,988	\$ 3,517,855	\$ 3,275,664	\$ 10,186,204	\$ 9,562,652
Construction in Progress .....	12,419,051	3,344,382	1,688,519	667,914	14,107,570	4,012,296
Buildings and Improvements .....	56,271,086	56,189,187	10,352,309	11,051,218	66,623,395	67,240,405
Improvements Other Than						
Buildings .....	7,271,510	7,084,743	-	-	7,271,510	7,084,743
Equipment and Furniture .....	3,768,846	3,742,066	138,926	113,337	3,907,772	3,855,403
Infrastructure .....	132,552,026	131,859,727	40,393,713	40,163,925	172,945,739	172,023,652
Vehicles .....	3,316,618	3,045,621	142,358	198,423	3,458,976	3,244,044
Intangible Right to Use -Buildings and Equipment .....	933,366	604,477	-	-	933,366	604,477
Total Capital Assets, Net .....	<u>\$ 223,200,852</u>	<u>\$ 212,157,191</u>	<u>\$ 56,233,680</u>	<u>\$ 55,470,481</u>	<u>\$ 279,434,532</u>	<u>\$ 267,627,672</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year was \$11,806,860 or 4.4 percent (a 5.2 percent increase for governmental activities and a 1.4 percent increase for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 15 of the notes to the basic financial statements for additional capital asset related purchase commitments.

**Debt – Bonds, Long-Term Loans, and Leases Payable**

As of December 31, 2022, and December 31, 2021, the County had total debt of \$45,692,073 and \$50,070,155, respectively, as shown in the table as follows.

**Bonds, Long-Term Loans, and Leases Payable**  
**As of December 31, 2022, with comparatives for December 31, 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Special Assessment						
Bonds.....	\$ 208,000	\$ 310,000	\$ -	\$ -	\$ 208,000	\$ 310,000
General Obligation Bonds....	33,733,685	36,108,960	8,626,281	10,632,408	42,359,966	46,741,368
Long-Term Loans.....	225,000	275,000	1,965,741	2,139,310	2,190,741	2,414,310
Leases Payable.....	933,366	604,477	-	-	933,366	604,477
	<u>\$ 35,100,051</u>	<u>\$ 37,298,437</u>	<u>\$ 10,592,022</u>	<u>\$ 12,771,718</u>	<u>\$ 45,692,073</u>	<u>\$ 50,070,155</u>

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For additional information on debt, see Note 16 the basic financial statements.

During 2022, the County had no new bond issuances; however, the County's governmental activities had an inception of lease in the amount of \$646,683.

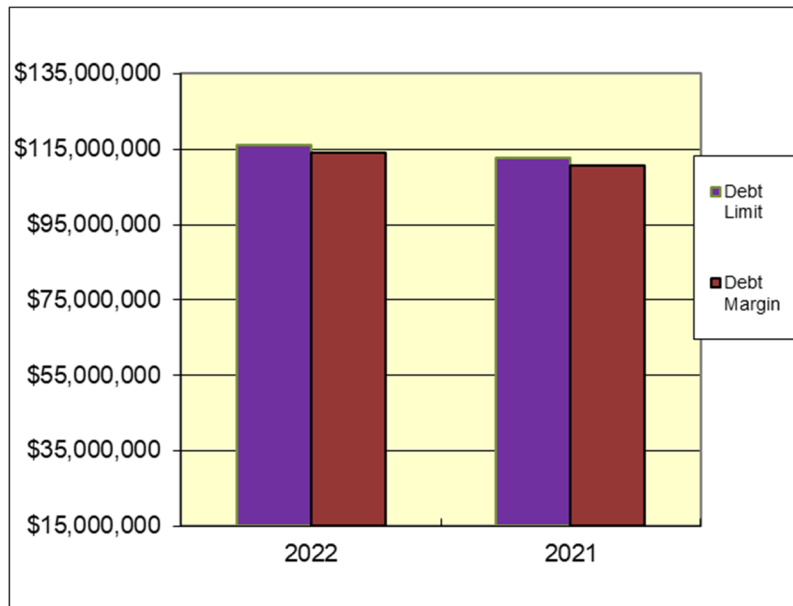
During 2022, the County repaid \$223,569 in long-term loans, paid down general obligation bonds including premiums by \$4,381,402, and paid down special assessment debt by \$102,000. The County paid down leases payable by \$317,794. The net pension liability under GASB 68 is also reported as a long-term obligation as previously disclosed within the management's discussion and analysis.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

**Limitations on Debt**

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The County's overall legal debt limit was \$115,969,706 for 2022 as compared to \$112,788,778 for 2021. By this calculation, the current total legal debt margin of Fairfield County is \$114,211,779 for 2022 and it was \$110,524,461 for 2021. This is the additional amount of debt the County could issue. The debt margin increased \$3,687,318 from 2021 to 2022 due to an increase in overall assessed property values and the pay down of debt.

**Legal Debt Margin**



The County's total unvoted legal debt margin at December 31, 2022, is approximately \$45.2 million.

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**Economic Factors and Next Year's General Fund Budget and Rates**

The economic outlook for the County continues to improve over time. The County continues to experience increases in population, with an increase experienced every year since 2013. The sales tax increase of one-quarter of one percent was made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2022 to \$4.70 billion from the prior year of \$4.57 billion. In accordance with State law, the County completed a triennial valuation in 2022 for collections of 2023. The growing population, strength of sales tax revenues, and increased valuation of the County all contribute to a strong economic outlook.

Various economic factors were considered in the preparation of the County's 2022 budget and will be considered in the preparation of future budgets. With the slight increase in elected officials' salaries in accordance with Statute, an increase in salaries and benefits due to merit-based increases and planned projects for capital outlay, the County Commissioners took a conservative budget approach for the General Fund in 2022 by allowing minimal increases for departmental allocations and other operating expenses.

The 2023 General Fund budget was adopted at \$59.6 million, an increase of \$3.6 million as compared to the original 2022 budget. The 2023 budget was amended to \$62.2 million to accommodate capital outlay for planned projects and technology improvements. Overall, increases in personal services and fringe benefits are due to merit-based and negotiated salary increases, as well as the plan to ensure a full table of organization throughout the year, as part of the recovery from the pandemic. The 2023 budget also includes capital outlay for technology improvements, airport hangar construction, the completion of a building for Sheriff's Office training, and improvements at the new Fairfield Center, an office building which houses the Clerk of Courts, a Sheriff's substation, and other offices.

In 2021 and 2022, the County received federal funds from the American Rescue Plan Act of 2021. The County finished the 2022 year with increases in their net position. The County is currently in the process of implementing a community strategy on how best to spend the federal funding dollars to make the biggest, positive impact for residents.

**Requests for Information**

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 108 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <http://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

# Basic Financial Statements

# Fairfield County, Ohio

## STATEMENT OF NET POSITION

December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 169,083,484	\$ 34,972,582	\$ 204,056,066	\$ -
Cash and Cash Equivalents.....	-	-	-	290,032
Cash and Cash Equivalents in Segregated Accounts .....	469,363	899,583	1,368,946	-
Cash and Cash Equivalents with Fiscal Agents .....	735,782	-	735,782	-
Sales Taxes Receivable .....	7,834,271	-	7,834,271	-
Internal Balances.....	(180,049)	180,049	-	-
Inventory Held for Resale .....	-	-	-	73,271
Materials and Supplies Inventory .....	656,005	266,008	922,013	-
Permissive Motor Vehicle License Tax Receivable .....	209,616	-	209,616	-
Accrued Interest Receivable .....	764,717	128	764,845	93
Intergovernmental Receivable .....	15,327,019	3,194	15,330,213	-
Prepaid Items .....	446,766	2,912	449,678	1,905
Accounts Receivable .....	862,856	2,353,117	3,215,973	17,682
Lodging Taxes Receivable .....	121,279	-	121,279	-
Property Taxes Receivable .....	52,052,506	-	52,052,506	-
Notes Receivable .....	2,195,000	-	2,195,000	-
Loans Receivable .....	1,475,752	-	1,475,752	-
Leases Receivable .....	91,681	439,988	531,669	51,516
Special Assessments Receivable .....	513,157	124,459	637,616	-
Net Pension Asset .....	881,911	19,818	901,729	-
Net OPEB Asset .....	9,397,709	208,270	9,605,979	-
Investment in Joint Venture .....	1,057,026	-	1,057,026	-
Capital Assets not Being Depreciated/Amortized .....	19,087,400	5,206,374	24,293,774	-
Capital Assets Being Depreciated/Amortized (Net of Accumulated Depreciation/Amortization) .....	204,113,452	51,027,306	255,140,758	50,252
<b>Total Assets .....</b>	<b>487,196,703</b>	<b>95,703,788</b>	<b>582,900,491</b>	<b>484,751</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Charge on Refunding .....	52,836	256,629	309,465	-
Asset Retirement Obligation .....	81,685	662,060	743,745	-
Pension .....	14,400,954	315,102	14,716,056	-
OPEB .....	843,092	16,430	859,522	-
<b>Total Deferred Outflows of Resources .....</b>	<b>\$ 15,378,567</b>	<b>\$ 1,250,221</b>	<b>\$ 16,628,788</b>	<b>\$ -</b>

(continued)



# Fairfield County, Ohio

## STATEMENT OF NET POSITION

(Continued)

December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
<b>LIABILITIES</b>				
Accrued Wages and Benefits Payable.....	\$ 1,884,004	\$ 48,431	\$ 1,932,435	\$ -
Employee Payroll Withholdings Payable.....	430,448	8,676	439,124	-
Matured Compensated Absences Payable.....	95,140	-	95,140	-
Intergovernmental Payable.....	3,163,789	90,296	3,254,085	1,371
Accounts Payable.....	3,605,716	219,036	3,824,752	6,612
Contracts Payable.....	575,169	20,206	595,375	-
Retainage Payable.....	432,174	-	432,174	-
Accrued Interest Payable.....	86,594	17,404	103,998	-
Unearned Revenue.....	19,538,024	-	19,538,024	-
Claims Payable.....	1,585,508	-	1,585,508	-
Customer Deposits Payable.....	-	1,050,323	1,050,323	-
Long-Term Liabilities:				
Due Within One Year .....	4,851,560	1,783,891	6,635,451	-
Due Within More Than One Year:				
Net Pension Liability .....	27,373,054	590,098	27,963,152	-
Other Amounts Due in More Than One Year .....	36,518,277	10,088,849	46,607,126	-
Total Liabilities .....	100,139,457	13,917,210	114,056,667	7,983
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes not Levied to Finance				
Current Year Operations .....	49,956,982	-	49,956,982	-
Deferred Charge on Refunding .....	36,591	27,111	63,702	-
Leases .....	91,681	439,988	531,669	51,516
Pension .....	32,433,039	722,982	33,156,021	-
OPEB .....	9,688,275	215,184	9,903,459	-
Total Deferred Inflows of Resources .....	92,206,568	1,405,265	93,611,833	51,516
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	188,041,641	46,596,802	234,638,443	50,252
Restricted for:				
Capital Projects.....	754,317	57,579	811,896	-
Pension/OPEB.....	1,274,019	25,782	1,299,801	-
Other Purposes.....	2,794,341	-	2,794,341	-
Real Estate Assessment and Delinquencies.....	5,566,134	-	5,566,134	-
Road, Bridge, and Culvert Projects.....	12,222,017	-	12,222,017	-
Ditch Maintenance.....	2,102,623	-	2,102,623	-
Developmental Disabilities.....	35,230,573	-	35,230,573	-
Mental Health.....	15,850,986	-	15,850,986	-
Children Services and Children's Trust.....	7,058,514	-	7,058,514	-
Child, Adult, and Senior Protective Services.....	16,878,933	-	16,878,933	-
Child Support Enforcement.....	4,398,986	-	4,398,986	-
Community Services.....	2,242,419	-	2,242,419	-
Sheriff Services.....	1,269,947	-	1,269,947	-
Juvenile Court Services.....	66,178	-	66,178	-
Dog and Kennel Services.....	535,169	-	535,169	-
Wireless 9-1-1 Services.....	138,347	-	138,347	-
Youth Services.....	464,814	-	464,814	-
Community Development Block Grant.....	319,009	-	319,009	-
Economic Development Assistance.....	1,814,055	-	1,814,055	-
Court Computer Services.....	1,895,229	-	1,895,229	-
Unrestricted.....	9,310,994	34,951,371	44,262,365	375,000
Total Net Position.....	\$ 310,229,245	\$ 81,631,534	\$ 391,860,779	\$ 425,252

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
<b>Primary Government:</b>					
Governmental Activities:					
General Government:					
Legislative and Executive .....	\$ 19,412,105	\$ 9,051,242	\$ 3,238,001	\$ 1,848,257	\$ (5,274,605)
Intergovernmental .....	1,601,310	-	-	-	(1,601,310)
Judicial .....	7,012,835	1,627,291	2,021,878	-	(3,363,666)
Public Safety .....	22,892,495	4,827,247	2,796,464	271,766	(14,997,018)
Intergovernmental .....	319,322	-	284,794	-	(34,528)
External Portion .....	607,994	529,690	-	-	(78,304)
Public Works .....	14,582,668	3,713,327	8,225,175	2,723,772	79,606
Intergovernmental .....	486,611	-	486,611	-	-
External Portion .....	299,030	260,517	-	-	(38,513)
Health .....	25,642,636	1,784,458	8,689,927	-	(15,168,251)
Intergovernmental .....	148,255	-	148,255	-	-
Human Services .....	32,625,160	5,711,039	18,649,776	-	(8,264,345)
External Portion .....	110,743	96,480	-	-	(14,263)
Urban Redevelopment and					
Housing .....	16,400	24,797	790,837	-	799,234
Intergovernmental .....	263,449	-	12,729	-	(250,720)
Transportation .....	325,102	-	-	-	(325,102)
Interest .....	1,068,778	-	-	-	(1,068,778)
Total Governmental Activities .....	<u>127,414,893</u>	<u>27,626,088</u>	<u>45,344,447</u>	<u>4,843,795</u>	<u>(49,600,563)</u>
Business-Type Activities:					
Sewer .....	4,104,395	5,842,164	-	2,796,411	4,534,180
Water .....	3,647,106	4,207,660	-	2,709,770	3,270,324
Total Business-Type Activities .....	<u>7,751,501</u>	<u>10,049,824</u>	<u>-</u>	<u>5,506,181</u>	<u>7,804,504</u>
Total Primary Government .....	<u>\$ 135,166,394</u>	<u>\$ 37,675,912</u>	<u>\$ 45,344,447</u>	<u>\$ 10,349,976</u>	<u>\$ (41,796,059)</u>
<b>Component Unit:</b>					
Fairfield County Airport Authority .....	<u>\$ 861,796</u>	<u>\$ 736,743</u>	<u>\$ 32,989</u>	<u>\$ -</u>	<u>\$ (92,064)</u>

(continued)

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
<b>Changes in Net Position:</b>				
Net (Expense) Revenue .....	\$ (49,600,563)	\$ 7,804,504	\$ (41,796,059)	\$ (92,064)
General Revenues:				
Property Taxes Levied for:				
General Purposes .....	\$ 11,054,247	\$ -	\$ 11,054,247	\$ -
Public Works .....	1,553,249	-	1,553,249	-
Health .....	23,327,629	-	23,327,629	-
Human Services .....	10,456,442	-	10,456,442	-
Permissive Real Property Transfer Taxes Levied for General Purposes .....	3,709,119	-	3,709,119	-
Lodging Tax Levied for Public Works .....	545,607	-	545,607	-
Sales Taxes Levied for				
General Purposes .....	29,324,856	-	29,324,856	-
Grants and Entitlements not Restricted to Specific Programs .....	5,631,973	-	5,631,973	-
Unrestricted Investment Earnings and Other Interest .....	(5,010,888)	26,495	(4,984,393)	-
Unrestricted Contributions .....	1,325	-	1,325	-
Gain on Sale of Capital Assets .....	43,682	-	43,682	-
In-Kind Contributions .....	-	-	-	29,962
Other .....	1,295,708	116,596	1,412,304	5,739
Total General Revenues .....	81,932,949	143,091	82,076,040	35,701
Increase (Decrease) in Net Position .....	32,332,386	7,947,595	40,279,981	(56,363)
Net Position Beginning of Year .....	277,896,859	73,683,939	351,580,798	481,615
Net Position End of Year .....	\$ 310,229,245	\$ 81,631,534	\$ 391,860,779	\$ 425,252

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2022

	General Fund	Community Services Fund	Developmental Disabilities Fund
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents.....	\$ 29,599,949	\$ 2,452,511	\$ 35,158,130
Cash and Cash Equivalents in Segregated Accounts.....	304,647	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	95,833	-	-
Receivables:			
Property Taxes .....	14,084,258	-	18,043,307
Lodging Taxes .....	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-
Sales Taxes .....	7,834,271	-	-
Accounts .....	253,460	64,975	1,155
Interfund .....	3,375,289	945,393	-
Special Assessments .....	-	-	-
Accrued Interest .....	737,485	-	-
Loans .....	-	-	-
Leases .....	91,681	-	-
Notes .....	2,195,000	-	-
Intergovernmental .....	3,679,365	647,248	1,506,467
Materials and Supplies Inventory.....	214,768	4,624	29,500
Prepaid Items.....	322,487	1,277	24,557
Total Assets.....	<u>\$ 62,788,493</u>	<u>\$ 4,116,028</u>	<u>\$ 54,763,116</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 1,220,899	\$ 330,689	\$ 270,553
Contracts Payable.....	-	-	-
Accrued Wages and Benefits Payable.....	920,174	323,195	290,043
Matured Compensated Absences Payable.....	28,520	-	66,620
Retainage Payable.....	-	-	-
Interfund Payable.....	28,170	2,379	27
Employee Payroll Withholdings Payable.....	243,924	62,587	59,467
Intergovernmental Payable.....	1,604,539	393,547	509,645
Unearned Revenue.....	-	-	-
Total Liabilities.....	<u>4,046,226</u>	<u>1,112,397</u>	<u>1,196,355</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes not Levied to Finance Current Year Operations.....	13,534,251	-	17,305,879
Leases.....	91,681	-	-
Unavailable Revenue.....	5,742,079	-	1,912,584
Total Deferred Inflows of Resources.....	<u>19,368,011</u>	<u>-</u>	<u>19,218,463</u>
<b>FUND BALANCES</b>			
Nonspendable.....	1,608,088	5,901	54,057
Restricted.....	-	2,997,730	34,294,241
Committed.....	585,667	-	-
Assigned.....	4,623,679	-	-
Unassigned (Deficit).....	32,556,822	-	-
Total Fund Balances .....	<u>39,374,256</u>	<u>3,003,631</u>	<u>34,348,298</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances .....	<u>\$ 62,788,493</u>	<u>\$ 4,116,028</u>	<u>\$ 54,763,116</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>Child/Adult Protective Services Fund</b>	<b>Fiscal Recovery Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 14,119,618	\$ 13,405,230	\$ 20,189,517	\$ 45,853,254	\$ 160,778,209
-	-	-	164,716	469,363
145,573	-	56,020	230,581	528,007
7,024,931	8,058,337	-	4,841,673	52,052,506
-	-	-	121,279	121,279
-	-	-	209,616	209,616
-	-	-	-	7,834,271
39,373	-	-	342,696	701,659
50,000	-	-	19,165	4,389,847
-	-	-	513,157	513,157
-	-	-	3,336	740,821
-	-	-	1,475,752	1,475,752
-	-	-	-	91,681
-	-	-	-	2,195,000
1,784,428	214,946	-	7,494,565	15,327,019
-	-	-	407,113	656,005
4,180	-	-	91,968	444,469
<u>\$ 23,168,103</u>	<u>\$ 21,678,513</u>	<u>\$ 20,245,537</u>	<u>\$ 61,768,871</u>	<u>\$ 248,528,661</u>
\$ 402,442	\$ -	\$ 237,819	\$ 1,138,155	\$ 3,600,557
56,779	-	322,923	195,467	575,169
28,218	-	16,428	305,946	1,884,004
-	-	-	-	95,140
145,573	-	56,020	230,581	432,174
-	44,326	-	4,261,586	4,336,488
3,677	-	935	59,858	430,448
55,867	-	73,388	524,448	3,161,434
-	-	19,538,024	-	19,538,024
<u>692,556</u>	<u>44,326</u>	<u>20,245,537</u>	<u>6,716,041</u>	<u>34,053,438</u>
6,740,840	7,732,159	-	4,643,853	49,956,982
-	-	-	-	91,681
1,479,821	541,124	-	5,356,590	15,032,198
<u>8,220,661</u>	<u>8,273,283</u>	<u>-</u>	<u>10,000,443</u>	<u>65,080,861</u>
4,180	-	-	499,081	2,171,307
14,250,706	13,360,904	-	39,312,560	104,216,141
-	-	-	2,924,094	3,509,761
-	-	-	2,353,627	6,977,306
-	-	-	(36,975)	32,519,847
<u>14,254,886</u>	<u>13,360,904</u>	<u>-</u>	<u>45,052,387</u>	<u>149,394,362</u>
<u>\$ 23,168,103</u>	<u>\$ 21,678,513</u>	<u>\$ 20,245,537</u>	<u>\$ 61,768,871</u>	<u>\$ 248,528,661</u>

# Fairfield County, Ohio

## RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

December 31, 2022

<b>Total Fund Balances for Governmental Funds.....</b>		<b>\$ 149,394,362</b>
<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. ....		223,200,852
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds. ....		1,057,026
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Delinquent Property Taxes .....	\$ 2,095,524	
Lodging taxes .....	273	
Sales Taxes .....	2,889,422	
Charges for Services .....	162,628	
Fines, Forfeitures, and Settlements .....	86,480	
Intergovernmental .....	9,095,953	
Special Assessments .....	513,157	
Investment Earnings and Other Interest .....	187,858	
Other .....	<u>903</u>	15,032,198
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. ....		7,051,362
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. ....		(177,352)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds. ....		(86,594)
Deferred Outflows of Resources are not reported in the funds:		
Deferred Charges on Refunding .....	52,836	
Asset Retirement Obligation .....	<u>81,685</u>	134,521
Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds. ....		(36,591)
Long-term liabilities, premiums, and asset retirement obligations are not due and payable in the current period and therefore are not reported in the funds:		
Special Assessment Bonds Payable .....	(208,000)	
General Obligation Bonds Payable and Unamortized Premiums .....	(25,214,225)	
Refunding Bonds Payable and Unamortized Premiums .....	(8,519,460)	
Long-Term Loans Payable .....	(225,000)	
Compensated Absences Payable .....	(5,983,786)	
Asset Retirement Obligation .....	(286,000)	
Leases Payable .....	<u>(933,366)</u>	(41,369,837)
The net pension asset, net pension liability, and net OPEB asset are not due and payable in the current period; therefore, the asset, liability, and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset .....	881,911	
Net OPEB Asset .....	9,397,709	
Deferred Outflows - Pension .....	14,400,954	
Deferred Outflows - OPEB .....	843,092	
Net Pension Liability .....	(27,373,054)	
Deferred Inflows - Pension .....	(32,433,039)	
Deferred Inflows - OPEB .....	<u>(9,688,275)</u>	(43,970,702)
<b>Net Position of Governmental Activities .....</b>		<b><u>\$ 310,229,245</u></b>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

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# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended December 31, 2022

	<b>General Fund</b>	<b>Community Services Fund</b>	<b>Developmental Disabilities Fund</b>
<b>REVENUES</b>			
Property Taxes.....	\$ 10,903,501	\$ -	\$ 16,537,513
Permissive Real Property Transfer Taxes.....	3,709,119	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	29,241,952	-	-
Charges for Services.....	10,154,740	5,006,628	730,209
Licenses and Permits.....	72,398	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines, Forfeitures, and Settlements.....	68,572	-	-
Intergovernmental.....	7,018,319	8,358,711	4,385,725
Special Assessments.....	-	-	-
Housing Rehabilitation.....	-	-	-
Investment Earnings and Other Interest.....	(5,242,309)	-	-
Rent.....	178,195	-	-
Leases.....	118,380	-	-
Donations.....	1,325	-	3,502
Other.....	382,073	491,278	17,880
Total Revenues.....	<u>56,606,265</u>	<u>13,856,617</u>	<u>21,674,829</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Legislative and Executive .....	17,109,950	-	-
Judicial .....	6,549,232	-	-
Public Safety .....	22,267,535	-	-
Public Works .....	-	-	-
Health .....	636,804	-	18,269,360
Human Services .....	1,213,424	13,993,833	-
Urban Redevelopment and Housing .....	430	-	-
Other .....	137,796	-	-
Intergovernmental.....	1,601,310	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement .....	226,806	17,679	73,309
Interest .....	5,006	1,079	3,214
Total Expenditures.....	<u>49,748,293</u>	<u>14,012,591</u>	<u>18,345,883</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,857,972</u>	<u>(155,974)</u>	<u>3,328,946</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Sale of Capital Assets.....	119,288	14,168	3,750
Inception of Lease.....	646,683	-	-
Transfers In.....	4,177,491	396,198	-
Transfers Out.....	(9,010,807)	-	(100,000)
Total Other Financing Sources (Use).....	<u>(4,067,345)</u>	<u>410,366</u>	<u>(96,250)</u>
Net Change in Fund Balances .....	2,790,627	254,392	3,232,696
Fund Balances Beginning of Year .....	36,583,629	2,749,239	31,115,602
Fund Balances End of Year.....	<u>\$ 39,374,256</u>	<u>\$ 3,003,631</u>	<u>\$ 34,348,298</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.



<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>Child/Adult Protective Services Fund</b>	<b>Fiscal Recovery Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 6,496,001	\$ 7,451,722	\$ -	\$ 4,584,700	\$ 45,973,437
-	-	-	-	3,709,119
-	-	-	545,334	545,334
-	-	-	-	29,241,952
169,122	-	-	6,337,292	22,397,991
-	-	-	584,222	656,620
-	-	-	2,746,938	2,746,938
-	-	-	320,643	389,215
3,608,587	457,121	7,762,871	24,317,158	55,908,492
-	-	-	278,661	278,661
-	-	-	24,740	24,740
-	-	-	53,342	(5,188,967)
15,830	-	-	112,947	306,972
-	-	-	-	118,380
100	-	-	129,892	134,819
166,099	-	-	217,792	1,275,122
<u>10,455,739</u>	<u>7,908,843</u>	<u>7,762,871</u>	<u>40,253,661</u>	<u>158,518,825</u>
-	-	4,711,143	3,584,056	25,405,149
-	-	569,456	670,402	7,789,090
-	-	1,074,467	2,762,331	26,104,333
-	-	662,290	12,618,114	13,280,404
8,935,152	-	73,535	1,260,850	29,175,701
-	3,230,327	37,114	16,424,521	34,899,219
-	-	-	15,970	16,400
-	-	-	-	137,796
-	-	634,866	582,771	2,818,947
-	-	-	9,862,435	9,862,435
-	-	-	2,456,000	2,773,794
-	-	-	1,074,287	1,083,586
<u>8,935,152</u>	<u>3,230,327</u>	<u>7,762,871</u>	<u>51,311,737</u>	<u>153,346,854</u>
<u>1,520,587</u>	<u>4,678,516</u>	<u>-</u>	<u>(11,058,076)</u>	<u>5,171,971</u>
-	-	-	564	137,770
-	-	-	-	646,683
-	-	-	9,354,334	13,928,023
-	-	-	(4,817,216)	(13,928,023)
-	-	-	4,537,682	784,453
<u>1,520,587</u>	<u>4,678,516</u>	<u>-</u>	<u>(6,520,394)</u>	<u>5,956,424</u>
<u>12,734,299</u>	<u>8,682,388</u>	<u>-</u>	<u>51,572,781</u>	<u>143,437,938</u>
<u>\$ 14,254,886</u>	<u>\$ 13,360,904</u>	<u>\$ -</u>	<u>\$ 45,052,387</u>	<u>\$ 149,394,362</u>

# Fairfield 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, 2022

**Net Change in Fund Balances - Total Governmental Funds.....** \$ 5,956,424

*Amounts reported for governmental activities in the Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period:

Capital Asset Additions .....	21,979,238	
Capital Contributions .....	68,918	
Current Year Depreciation/Amortization .....	<u>(10,910,407)</u>	11,137,749

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and the gain on disposal of assets:

Proceeds from Sale of Capital Assets .....	(137,770)	
Gain on Disposal of Capital Assets .....	<u>43,682</u>	(94,088)

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

Delinquent Property Taxes .....	418,130	
Lodging Taxes .....	273	
Sales Taxes .....	82,904	
Charges for Services .....	(140,561)	
Licenses and Permits .....	(332)	
Fines, Forfeitures, and Settlements .....	(59,467)	
Intergovernmental .....	(335,425)	
Special Assessments .....	20,244	
Investment Earnings and Other Interest .....	139,086	
Other .....	<u>(7,255)</u>	117,597

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the Statement of Activities .....

(115,843)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Special Assessment Bonds .....	102,000	
General Obligation Bonds .....	1,195,000	
Refunding Bonds .....	1,109,000	
Long-Term Loans Payable .....	50,000	
Leases Payable .....	<u>317,794</u>	2,773,794

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 Payable .....		(230,806)
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(continued)

Fairfield County, Ohio

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES** (Continued)  
 For the Year Ended December 31, 2022

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 the governmental funds:

Amortization of Deferred Charges on Refunding .....	\$ (58,331)	
Amortization of Asset Retirement Obligation .....	(11,210)	
Accrued Interest Payable .....	1,864	
Amortization on Premium of General Obligation Bonds .....	49,511	
Amortization on Premium of Refunding Bonds .....	<u>21,764</u>	3,598

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:

Change in Net Position .....		(1,958,401)
Internal Balances .....		51,133

Inception of Leases are reported as other financing sources in the governmental funds but the inception increases long-term liabilities on the Statement of Net Position .....

(646,683)

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

Pension .....	6,581,874	
OPEB .....	<u>68,938</u>	6,650,812

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

Pension .....	1,613,834	
OPEB .....	<u>7,073,266</u>	8,687,100

**Change in Net Position of Governmental Activities.....** **\$ 32,332,386**

*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 10,765,392	\$ 10,765,392	\$ 10,796,815	\$ 31,423
Permissive Real Property Transfer Taxes.....	3,412,709	3,112,709	3,703,131	590,422
Sales Taxes.....	24,386,685	27,982,603	28,957,419	974,816
Charges for Services.....	8,445,789	9,098,046	10,006,579	908,533
Licenses and Permits.....	68,730	68,730	67,864	(866)
Fines, Forfeitures, and Settlements.....	55,000	55,000	65,330	10,330
Intergovernmental.....	6,158,525	6,158,525	6,884,920	726,395
Interest.....	600,000	1,638,610	1,687,781	49,171
Rent.....	100,000	132,000	308,127	176,127
Donations.....	-	-	1,325	1,325
Other.....	80,021	83,740	467,497	383,757
Total Revenues.....	<u>54,072,851</u>	<u>59,095,355</u>	<u>62,946,788</u>	<u>3,851,433</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	19,433,241	19,459,811	17,612,588	1,847,223
Judicial .....	7,792,951	7,676,389	6,693,022	983,367
Public Safety .....	23,352,238	23,430,329	22,189,537	1,240,792
Health .....	1,153,013	922,589	922,589	-
Human Services .....	2,089,451	1,801,895	1,240,350	561,545
Other .....	2,166,086	2,076,642	1,871,898	204,744
Total Expenditures.....	<u>55,986,980</u>	<u>55,367,655</u>	<u>50,529,984</u>	<u>4,837,671</u>
Excess of Revenues Over (Under) Expenditures .....	<u>(1,914,129)</u>	<u>3,727,700</u>	<u>12,416,804</u>	<u>8,689,104</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	-	71,000	103,288	32,288
Advances In.....	-	-	1,457,461	1,457,461
Advances Out.....	-	-	(2,044,714)	(2,044,714)
Transfers In.....	1,000,000	3,973,520	4,177,491	203,971
Transfers Out.....	(6,517,498)	(9,345,207)	(9,010,807)	334,400
Total Other Financing Sources (Uses).....	<u>(5,517,498)</u>	<u>(5,300,687)</u>	<u>(5,317,281)</u>	<u>(16,594)</u>
Net Change in Fund Balance .....	<u>(7,431,627)</u>	<u>(1,572,987)</u>	<u>7,099,523</u>	<u>8,672,510</u>
Fund Balance Beginning of Year .....	27,232,805	27,232,805	27,232,805	-
Prior Year Encumbrances Appropriated.....	<u>2,220,907</u>	<u>2,220,907</u>	<u>2,220,907</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 22,022,085</u>	<u>\$ 27,880,725</u>	<u>\$ 36,553,235</u>	<u>\$ 8,672,510</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY SERVICES FUND For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for Services.....	\$ 5,493,659	\$ 5,493,659	\$ 4,878,522	\$ (615,137)
Intergovernmental.....	10,528,510	10,528,510	8,682,414	(1,846,096)
Donations.....	100	100	-	(100)
Other.....	283,650	283,650	426,422	142,772
Total Revenues.....	16,305,919	16,305,919	13,987,358	(2,318,561)
<b>EXPENDITURES</b>				
Current:				
Human Services:				
Community Services:				
Personal Services .....	7,612,491	7,612,491	7,307,500	304,991
Fringe Benefits .....	3,543,096	3,516,796	2,844,062	672,734
Contractual Services .....	5,378,601	5,911,791	3,216,266	2,695,525
Materials and Supplies .....	211,460	301,046	250,754	50,292
Capital Outlay .....	57,000	35,494	6,581	28,913
Other .....	8,000	2,000	1,850	150
Total Expenditures.....	16,810,648	17,379,618	13,627,013	3,752,605
Excess of Revenues Over (Under) Expenditures.....	(504,729)	(1,073,699)	360,345	1,434,044
<b>OTHER FINANCING SOURCES</b>				
Sale of Capital Assets.....	-	-	14,168	14,168
Transfers In.....	388,908	388,908	396,198	7,290
Total Other Financing Sources.....	388,908	388,908	410,366	21,458
Net Change in Fund Balance.....	(115,821)	(684,791)	770,711	1,455,502
Fund Balance Beginning of Year.....	1,470,172	1,470,172	1,470,172	-
Prior Year Encumbrances Appropriated.....	115,821	115,821	115,821	-
Fund Balance End of Year.....	\$ 1,470,172	\$ 901,202	\$ 2,356,704	\$ 1,455,502

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DEVELOPMENTAL DISABILITIES FUND

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 15,930,000	\$ 15,815,922	\$ 16,494,576	\$ 678,654
Charges for Services.....	562,000	562,000	694,694	132,694
Intergovernmental.....	4,635,755	4,635,755	4,177,268	(458,487)
Donations.....	-	-	6,502	6,502
Other.....	-	-	17,069	17,069
Total Revenues.....	<u>21,127,755</u>	<u>21,013,677</u>	<u>21,390,109</u>	<u>376,432</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Developmental Disabilities:				
Personal Services .....	7,889,703	7,889,703	7,372,135	517,568
Fringe Benefits .....	3,697,408	3,697,408	3,100,216	597,192
Contractual Services .....	6,584,422	6,080,396	4,277,371	1,803,025
Materials and Supplies .....	421,770	430,297	328,695	101,602
Capital Outlay .....	695,315	693,617	386,503	307,114
Other .....	5,096,344	5,096,344	5,095,711	633
Total Expenditures.....	<u>24,384,962</u>	<u>23,887,765</u>	<u>20,560,631</u>	<u>3,327,134</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(3,257,207)</u>	<u>(2,874,088)</u>	<u>829,478</u>	<u>3,703,566</u>
<b>OTHER FINANCING SOURCE (USE)</b>				
Sale of Capital Assets.....	-	-	3,750	3,750
Transfers Out.....	(100,000)	(100,000)	(100,000)	-
Total Other Financing Source (Use).....	<u>(100,000)</u>	<u>(100,000)</u>	<u>(96,250)</u>	<u>3,750</u>
Net Change in Fund Balance .....	(3,357,207)	(2,974,088)	733,228	3,707,316
Fund Balance Beginning of Year .....	28,904,727	28,904,727	28,904,727	-
Prior Year Encumbrances Appropriated.....	1,967,327	1,967,327	1,967,327	-
Fund Balance End of Year .....	<u>\$ 27,514,847</u>	<u>\$ 27,897,966</u>	<u>\$ 31,605,282</u>	<u>\$ 3,707,316</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 7,965,000	\$ 7,965,000	\$ 6,479,392	\$ (1,485,608)
Charges for Services.....	54,456	54,456	184,850	130,394
Intergovernmental.....	2,869,530	2,869,530	3,876,466	1,006,936
Rent.....	8,296	8,296	15,830	7,534
Donations.....	1,500	1,500	100	(1,400)
Other.....	50,000	50,000	147,976	97,976
Total Revenues.....	<u>10,948,782</u>	<u>10,948,782</u>	<u>10,704,614</u>	<u>(244,168)</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services .....	731,000	731,000	687,991	43,009
Fringe Benefits .....	256,500	256,500	236,824	19,676
Contractual Services .....	8,385,206	9,772,206	6,485,170	3,287,036
Materials and Supplies .....	14,500	17,500	15,767	1,733
Capital Outlay .....	5,518,873	5,528,873	3,716,992	1,811,881
Total Expenditures.....	<u>14,906,079</u>	<u>16,306,079</u>	<u>11,142,744</u>	<u>5,163,335</u>
Net Change in Fund Balance.....	(3,957,297)	(5,357,297)	(438,130)	4,919,167
Fund Balance Beginning of Year.....	11,960,457	11,960,457	11,960,457	-
Prior Year Encumbrances Appropriated.....	150,875	150,875	150,875	-
Fund Balance End of Year.....	<u>\$ 8,154,035</u>	<u>\$ 6,754,035</u>	<u>\$ 11,673,202</u>	<u>\$ 4,919,167</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 7,130,812	\$ 7,130,812	\$ 7,432,670	\$ 301,858
Intergovernmental.....	436,302	436,302	457,121	20,819
Total Revenues.....	<u>7,567,114</u>	<u>7,567,114</u>	<u>7,889,791</u>	<u>322,677</u>
<b>EXPENDITURES</b>				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services .....	2,058,850	2,107,953	1,180,763	927,190
Fringe Benefits .....	1,032,516	1,057,141	592,154	464,987
Contractual Services .....	<u>2,569,163</u>	<u>2,630,435</u>	<u>1,473,430</u>	<u>1,157,005</u>
Total Expenditures.....	<u>5,660,529</u>	<u>5,795,529</u>	<u>3,246,347</u>	<u>2,549,182</u>
Net Change in Fund Balance.....	1,906,585	1,771,585	4,643,444	2,871,859
Fund Balance Beginning of Year.....	<u>8,499,954</u>	<u>8,499,954</u>	<u>8,499,954</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 10,406,539</u>	<u>\$ 10,271,539</u>	<u>\$ 13,143,398</u>	<u>\$ 2,871,859</u>

*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*



Fairfield County, Ohio

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
FISCAL RECOVERY FUND**

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final Budget		
<b>REVENUES</b>				
Intergovernmental.....	\$ 14,595,439	\$ 14,595,439	\$ 14,595,439	\$ -
<b>EXPENDITURES</b>				
Current:				
General Government - Legislative and Executive:				
Fiscal Recovery:				
Personal Services .....	105,567	105,567	65,000	40,567
Fringe Benefits .....	34,068	34,068	14,215	19,853
Contractual Services .....	454,467	454,467	225,569	228,898
Materials and Supplies .....	2,500	2,500	-	2,500
Capital Outlay .....	8,398,866	8,398,866	8,109,357	289,509
Total General Government - Legislative and Executive .....	8,995,468	8,995,468	8,414,141	581,327
General Government - Judicial:				
Fiscal Recovery:				
Personal Services .....	44,738	44,738	27,546	17,192
Fringe Benefits .....	21,999	21,999	9,179	12,820
Capital Outlay .....	1,125,211	1,125,211	520,058	605,153
Total General Government - Judicial .....	1,191,948	1,191,948	556,783	635,165
Public Safety:				
Fiscal Recovery:				
Personal Services .....	275,502	275,502	169,633	105,869
Fringe Benefits .....	92,884	92,884	38,756	54,128
Capital Outlay .....	1,765,208	1,765,208	1,440,650	324,558
Total Public Safety .....	2,133,594	2,133,594	1,649,039	484,555
Public Works:				
Fiscal Recovery:				
Contractual Services .....	2,592,917	2,592,917	1,286,961	1,305,956
Capital Outlay .....	884,993	884,993	28,254	856,739
Total Public Works .....	3,477,910	3,477,910	1,315,215	2,162,695
Health:				
Fiscal Recovery:				
Contractual Services .....	328,239	328,239	162,917	165,322
Human Services:				
Fiscal Recovery:				
Personal Services .....	44,739	44,739	27,547	17,192
Fringe Benefits .....	21,999	21,999	9,179	12,820
Total Human Services .....	66,738	66,738	36,726	30,012
Total Expenditures.....	16,193,897	16,193,897	12,134,821	4,059,076
Net Change in Fund Balance.....	(1,598,458)	(1,598,458)	2,460,618	4,059,076
Fund Balance Beginning of Year.....	9,070,612	9,070,612	9,070,612	-
Prior Year Encumbrances Appropriated.....	3,861,067	3,861,067	3,861,067	-
Fund Balance End of Year.....	\$ 11,333,221	\$ 11,333,221	\$ 15,392,297	\$ 4,059,076

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS**

December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
<b>ASSETS</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 20,728,684	\$ 12,590,423	\$ 33,319,107	\$ 7,777,268
Cash and Cash Equivalents				
in Segregated Accounts .....	525,750	373,833	899,583	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	735,782
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents .....	603,152	-	603,152	-
Receivables:				
Accounts .....	1,372,614	980,503	2,353,117	161,197
Interfund .....	1,438	1,259	2,697	19,149
Leases .....	-	439,988	439,988	-
Accrued Interest .....	65	63	128	23,896
Intergovernmental .....	3,087	107	3,194	-
Materials and Supplies Inventory.....	120,498	145,510	266,008	-
Prepaid Items.....	611	2,301	2,912	2,297
Total Current Assets.....	<u>23,355,899</u>	<u>14,533,987</u>	<u>37,889,886</u>	<u>8,719,589</u>
<b>Noncurrent Assets:</b>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents .....	1,044,312	6,011	1,050,323	-
Special Assessment Receivable .....	93,922	30,537	124,459	-
Net Pension Asset .....	9,909	9,909	19,818	-
Net OPEB Asset .....	104,135	104,135	208,270	-
Capital Assets Not Being Depreciated .....	1,220,809	3,985,565	5,206,374	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation) .....	<u>29,067,060</u>	<u>21,960,246</u>	<u>51,027,306</u>	<u>-</u>
Total Noncurrent Assets.....	<u>31,540,147</u>	<u>26,096,403</u>	<u>57,636,550</u>	<u>-</u>
Total Assets.....	<u>54,896,046</u>	<u>40,630,390</u>	<u>95,526,436</u>	<u>8,719,589</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Charge on Refunding .....	156,852	99,777	256,629	-
Asset Retirement Obligation .....	662,060	-	662,060	-
Pension .....	157,551	157,551	315,102	-
OPEB .....	8,215	8,215	16,430	-
Total Deferred Outflows of Resources .....	<u>984,678</u>	<u>265,543</u>	<u>1,250,221</u>	<u>-</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS**

(Continued)

December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts Payable .....	\$ 59,458	\$ 159,578	\$ 219,036	\$ 5,159
Contracts Payable .....	-	20,206	20,206	-
Accrued Wages and Benefits Payable .....	25,233	23,198	48,431	-
Interfund Payable .....	-	-	-	75,205
Intergovernmental Payable .....	65,992	24,304	90,296	2,355
Accrued Interest Payable .....	10,025	7,379	17,404	-
Claims payable .....	-	-	-	1,585,508
Employee Payroll Withholdings Payable .....	5,832	2,844	8,676	-
Current Portion of:				
Compensated Absences Payable .....	70,616	24,292	94,908	-
OPWC Loans Payable .....	4,279	6,661	10,940	-
OWDA Loans Payable .....	97,630	71,413	169,043	-
General Obligation Bonds Payable .....	900,500	608,500	1,509,000	-
Total Current Liabilities .....	<u>1,239,565</u>	<u>948,375</u>	<u>2,187,940</u>	<u>1,668,227</u>
<b>Long-Term Liabilities</b>				
<b>(Net of Current Portion):</b>				
Customer Deposits Payable From				
Restricted Assets .....	1,044,312	6,011	1,050,323	-
Compensated Absences .....	88,319	62,491	150,810	-
OPWC Loans Payable .....	-	19,984	19,984	-
OWDA Loans Payable .....	390,860	1,374,914	1,765,774	-
General Obligation Bonds Payable .....	4,129,946	2,987,335	7,117,281	-
Asset Retirement Obligation .....	1,035,000	-	1,035,000	-
Net Pension Liability .....	295,049	295,049	590,098	-
Total Long-Term Liabilities .....	<u>6,983,486</u>	<u>4,745,784</u>	<u>11,729,270</u>	<u>-</u>
Total Liabilities .....	<u>8,223,051</u>	<u>5,694,159</u>	<u>13,917,210</u>	<u>1,668,227</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Charge on Refunding .....	18,780	8,331	27,111	-
Leases .....	-	439,988	439,988	-
Pension .....	361,491	361,491	722,982	-
OPEB .....	107,592	107,592	215,184	-
Total Deferred Inflows of Resources .....	<u>487,863</u>	<u>917,402</u>	<u>1,405,265</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets .....	25,588,358	21,008,444	46,596,802	-
Restricted for Capital Projects .....	-	57,579	57,579	-
Restricted for Pension/OPEB .....	12,891	12,891	25,782	-
Unrestricted .....	21,568,561	13,205,458	34,774,019	7,051,362
Total Net Position .....	<u>\$ 47,169,810</u>	<u>\$ 34,284,372</u>	<u>81,454,182</u>	<u>\$ 7,051,362</u>

Some amounts reported for business-type activities in the statement of net position are different because a portion of the internal service fund net position are included with business-type activities.

Net position of business-type activities	177,352
	<u>\$ 81,631,534</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS**

For the Year Ended December 31, 2022

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental</b>
	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Total Enterprise Funds</b>	<b>Activities - Internal Service Fund</b>
<b>OPERATING REVENUES:</b>				
Charges for Services .....	\$ 5,842,164	\$ 4,184,929	\$ 10,027,093	\$ 14,021,796
Leases .....	-	22,731	22,731	-
Total Operating Revenues .....	<u>5,842,164</u>	<u>4,207,660</u>	<u>10,049,824</u>	<u>14,021,796</u>
<b>OPERATING EXPENSES:</b>				
Personal Services .....	699,384	634,434	1,333,818	-
Fringe Benefits .....	112,884	74,095	186,979	-
Contractual Services .....	1,673,303	962,564	2,635,867	966,128
Claims .....	-	-	-	15,085,528
Materials and Supplies .....	232,797	698,836	931,633	42,990
Other Operating Expenses .....	1,037	5,866	6,903	-
Depreciation .....	1,138,739	1,096,400	2,235,139	-
Total Operating Expenses .....	<u>3,858,144</u>	<u>3,472,195</u>	<u>7,330,339</u>	<u>16,094,646</u>
Operating Income (Loss) .....	<u>1,984,020</u>	<u>735,465</u>	<u>2,719,485</u>	<u>(2,072,850)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Investment Earnings and Other Interest .....	7,443	19,052	26,495	83,729
Loss on Disposal of Capital Assets .....	-	(2,611)	(2,611)	-
Interest Expense .....	(205,624)	(158,915)	(364,539)	-
Other Non-Operating Revenues .....	94,573	19,144	113,717	30,720
Total Non-Operating Revenues (Expenses) .....	<u>(103,608)</u>	<u>(123,330)</u>	<u>(226,938)</u>	<u>114,449</u>
Gain (Loss) Before Capital Contributions.....	1,880,412	612,135	2,492,547	(1,958,401)
Capital Contributions .....	2,796,411	2,709,770	5,506,181	-
Change in Net Position .....	4,676,823	3,321,905	7,998,728	(1,958,401)
Net Position Beginning of Year.....	<u>42,492,987</u>	<u>30,962,467</u>		<u>9,009,763</u>
Net Position End of Year .....	<u>\$ 47,169,810</u>	<u>\$ 34,284,372</u>		<u>\$ 7,051,362</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the change in net position of the internal service fund is reported with business-type activities.

Change in net position of business-type activities	(51,133)
	<u>\$ 7,947,595</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers.....	\$ 5,816,754	\$ 4,162,177	\$ 9,978,931	\$ -
Cash Received from Leases.....	-	22,731	22,731	-
Cash Received from Transactions with Other Funds.....	-	-	-	13,132,178
Cash Received from Transactions for Outside Organizations.....	-	-	-	886,687
Cash Payments for Employee Services and Benefits .....	(971,051)	(710,631)	(1,681,682)	-
Cash Payments for Goods and Services.....	(1,724,505)	(1,604,579)	(3,329,084)	(771,473)
Cash Payments for Claims.....	-	-	-	(14,884,916)
Cash Payments for Transactions with Other Funds.....	(178,031)	(150,760)	(328,791)	-
Other Operating Expenses.....	(2,003)	(5,866)	(7,869)	-
Other Non-Operating Revenues.....	93,523	19,144	112,667	1,763
Customer Deposits Received.....	290,879	-	290,879	-
Customer Deposits Returned.....	(103,500)	-	(103,500)	-
Net Cash Provided by (Used for)				
Operating Activities.....	3,222,066	1,732,216	4,954,282	(1,635,761)
<b>Cash Flows From Capital and Related Financing Activities</b>				
Capital Grants.....	-	708,012	708,012	-
Tap-In Fees.....	1,745,556	1,427,755	3,173,311	-
Special Assessments .....	42,007	4,205	46,212	-
Acquisition of Capital Assets.....	(579,484)	(819,539)	(1,399,023)	-
Principal Paid on OWDA Loan.....	(92,346)	(70,283)	(162,629)	-
Principal Paid on OPWC Loan.....	(4,278)	(6,662)	(10,940)	-
Principal Paid on General Obligation Bonds.....	(1,104,500)	(883,500)	(1,988,000)	-
Interest Paid on OWDA Loan.....	(22,280)	(18,102)	(40,382)	-
Interest Paid on General Obligation Bonds.....	(137,626)	(102,715)	(240,341)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities .....	(152,951)	239,171	86,220	-
<b>Cash Flows From Investing Activities</b>				
Investment Earnings and Other Interest.....	6,463	18,247	24,710	48,597
Net Increase (Decrease) in Cash and Cash Equivalents.....	3,075,578	1,989,634	5,065,212	(1,587,164)
Cash and Cash Equivalents Beginning of Year.....	19,826,320	10,980,633	30,806,953	10,100,214
Cash and Cash Equivalents End of Year.....	\$ 22,901,898	\$ 12,970,267	\$ 35,872,165	\$ 8,513,050

(continued)

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

(Continued)

For the Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ 1,984,020	\$ 735,465	\$ 2,719,485	\$ (2,072,850)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Other Non-Operating Revenues .....	94,573	19,144	113,717	30,720
Depreciation Expense .....	1,138,739	1,096,400	2,235,139	-
(Increases) Decreases in Assets:				
Accounts Receivable .....	(25,919)	(22,243)	(48,162)	(53,074)
Intergovernmental Receivable .....	(60)	(27)	(87)	-
Interfund Receivable .....	(481)	(482)	(963)	-
Materials and Supplies Inventory .....	(11,858)	(24,407)	(36,265)	-
Prepays .....	393	7,762	8,155	219,821
Net Pension Asset .....	(1,131)	(1,131)	(2,262)	-
Net OPEB Asset .....	1,509	1,509	3,018	-
Decrease in Deferred Outflows - Asset Retirement Obligation ...	25,767	-	25,767	-
Decrease in Deferred Outflows - Pension .....	122,577	122,577	245,154	-
Decrease in Deferred Outflows - OPEB .....	47,400	47,400	94,800	-
Increases (Decreases) in Liabilities:				
Accounts Payable .....	(7,634)	77,849	70,215	3,813
Contracts Payable .....	-	(8,670)	(8,670)	-
Accrued Wages and Benefits Payable .....	(1,277)	1,312	35	-
Compensated Absences Payable .....	(1,526)	12,258	10,732	-
Interfund Payable .....	(900)	(900)	(1,800)	11,656
Intergovernmental Payable .....	19,685	15,326	35,011	2,355
Customer Deposits .....	187,379	-	187,379	-
Claims Payable .....	-	-	-	221,798
Employee Payroll Withholdings Payable .....	(1,948)	316	(1,632)	-
Net Pension Liability .....	(16,951)	(16,951)	(33,902)	-
Decrease in Deferred Inflows - Pension .....	(199,629)	(199,629)	(399,258)	-
Decrease in Deferred Inflows - OPEB .....	(130,662)	(130,662)	(261,324)	-
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ 3,222,066</u>	<u>\$ 1,732,216</u>	<u>\$ 4,954,282</u>	<u>\$ (1,635,761)</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$66,853 for contracts payable during 2021 and \$9,331 for accounts payable during 2022. The Sewer Fund had \$19,200 in accounts receivable for tap-in fees as of December 31, 2021, and \$18,000 as of December 31, 2022. The Sewer Fund had \$9,653 in unrecorded cash as of December 31, 2021, \$8,628 in tap-in fees, \$1,000 in utility deposits, and \$25 in charges for services. The Sewer Fund had \$54,695 in unrecorded cash as of December 31, 2022, \$50,520 in tap-in fees, \$4,000 in utility deposits, and \$175 in charges for services. The Sewer Fund received \$124,354 in contributions from developers in sewer lines in 2021 and \$1,052,055 during 2022.

Water Fund payables relating to the acquisition of capital assets totaled \$5,495 for accounts payable during 2021 and \$20,206 for contracts payable during 2022. The Water Fund had \$9,249 in unrecorded cash as of December 31, 2021, \$6,664 in tap in fees, \$57 in charges for services, and \$2,528 in employee payroll withholdings. In 2022, the Water Fund had \$47,809 in unrecorded cash as of December 31, 2022, \$44,410 in tap in fees, \$555 in charges for services, and \$2,844 in employee payroll withholdings. The Water Fund had \$180,781 in accounts receivable for tap-in fees for December 31, 2021 and \$162,102 in accounts receivable for tap-in fees for December 31, 2022. The Water Fund received \$103,319 in contributions from developers in water lines in 2021 and \$592,682 during 2022.

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2022

### ASSETS

Equity in Pooled Cash and Cash Equivalents .....	\$	18,401,443
Cash and Cash Equivalents in Segregated Accounts .....		1,969,020
Receivables:		
Property Taxes .....		227,699,205
Accounts .....		1,437,073
Special Assessments .....		1,116,358
Intergovernmental .....		5,306,877
Tax Increment Financing Receivable .....		5,427,677
Total Assets .....		<u>261,357,653</u>

### LIABILITIES

Accounts Payable .....		1,525,646
Intergovernmental Payable .....		13,165,324
Total Liabilities .....		<u>14,690,970</u>

### DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations .....		218,872,536
Payment in Lieu of Taxes not Intended to Finance Current Year Operations .....		5,427,677
Total Deferred Inflows of Resources .....		<u>224,300,213</u>

### NET POSITION

Restricted for Individuals, Organizations, and Other Governments .....	\$	<u>22,366,470</u>
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*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*

# Fairfield County, Ohio

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2022

### ADDITIONS

Intergovernmental .....	\$ 11,546,135
Amounts Received as Fiscal Agent .....	19,855,296
Licenses and Permits and Fees for Other Governments .....	1,641,348
Fines, Forfeitures, and Settlements for Other Governments .....	82,967,019
Property Tax Collections for Other Governments .....	185,359,038
Tax Increment Financing Collections for Other Governments .....	4,783,044
Sheriff Sale Collections for Other Governments .....	49,440
Contributions from Individuals .....	376,146
Amounts Received for Others .....	2,766,232
Other .....	277,834
Total Additions .....	<u>309,621,532</u>

### DEDUCTIONS

Distributions as Fiscal Agent .....	18,288,131
Distributions of State Funds to Other Governments .....	11,546,135
Distributions to the State of Ohio .....	376,146
Licenses and Permits and Fees Distributions to Other Governments .....	1,393,332
Fines, Forfeitures, and Settlements Distributions to Other Governments .....	82,292,597
Property Tax Distributions to Other Governments .....	182,698,901
Tax Increment Financing to Other Governments .....	4,783,044
Special Assessment Distributions to Other Governments .....	106,520
Sheriff Sale Distributions to Other Governments .....	50,233
Distributions to Individuals .....	3,876,175
Total Deductions .....	<u>305,411,214</u>
Increase in Fiduciary Net Position .....	4,210,318
Net Position Beginning of Year .....	<u>18,156,152</u>
Net Position End of Year .....	<u>\$ 22,366,470</u>

*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*



# Notes to the Basic Financial Statements

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**NOTE 1 - REPORTING ENTITY**

Fairfield County, Ohio (The County) was created in 1800. A three-member Board of Commissioners, elected by the voters of the County, governs the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures and serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

**Reporting Entity**

The reporting entity is composed of the primary government, component units, and other organizations that are included to help ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Fairfield County, this includes the Board of Developmental Disabilities; the Alcohol, Drug Addiction, and Mental Health Board; and all departments and activities that are directly operated by the elected County officials.

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

**Discretely Presented Component Unit.** The component unit column in the basic financial statements includes the financial data of the County's discretely presented component unit, Fairfield County Airport Authority. The separate discrete column labeled "Component Unit" emphasizes this organization's separateness from the County's primary government.

**Fairfield County Airport Authority.** The Fairfield County Airport Authority (Airport Authority) operates under a board of seven members, all of which are appointed by the Fairfield County Commissioners. The Airport Authority was created under Section 308.03 of the Ohio Revised Code by resolution of the Fairfield County Commissioners. The Airport Authority is responsible for the safe and efficient operation and maintenance of the Fairfield County Airport. Due to the imposition of will exerted by the County, the financial burden of the Airport Authority on the County, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The County Auditor is the fiscal agent of the Airport Authority. The nature and significance of the relationship between the primary government and the Airport Authority is such that exclusion would cause the reporting entity's financial statements to be misleading. The Airport Authority operates on a year ending December 31. As a result, financial information will be presented in the discretely presented component unit column for the Airport Authority. For separately issued financial statements, write to Fairfield County Airport Authority 3430 Old Columbus Road NW, Lancaster, Ohio 43130.

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Fairfield County Transportation Improvement District.** The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The Transportation Improvement District was created under Section 5540.02(c) (2) of the Ohio Revised Code. The purpose of the Transportation Improvement District is to improve the transportation system in Fairfield County in order to contribute to the creation or preservations of jobs. The Transportation Improvement District generates revenues from interest and public and private contributions. The County may impose its will on the organization and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Transportation Improvement District. Financial statements can be obtained by writing to the Fairfield County Transportation Improvement District 210 East Main Street, Third Floor, Lancaster, Ohio 43130.

**Fairfield County Port Authority.** The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2022, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority. Financial statements can be obtained by writing to the Fairfield County Port Authority 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

**Fairfield County Land Reutilization Corporation.** The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Sections 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling, and clearing title to land for economic development purposes. The Land Bank is governed by a 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 Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. During 2022, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, Second Floor, Lancaster, Ohio 43130.

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

**Fairfield Department of Health** is governed by a five-member board of health, which oversees the operation of the health department and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Fairfield County Soil and Water Conservation District** is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

**Jointly Governed, Related Organizations, and Joint Ventures.** The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Risk Sharing Pools. These organizations are presented in Notes 18 through 21. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Central Ohio Rural Planning Organization
Fairfield County Multi-System Youth Committee	Fairfield County District Library
Fairfield County Visitors and Convention Bureau	Fairfield County Park District
Mid-Eastern Ohio Regional Council (MEORC)	Fairfield Metropolitan Housing Authority
Fairfield County Family, Adult, and Children First Council	Fairfield County Regional Planning Commission
Lancaster-Fairfield Community Action Agency	Fairfield, Hocking, Licking, and Perry Multi-County Detention District
Area 20-21 Workforce Development Board	County Risk Sharing Authority, Inc. (CORSA)
Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit	County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program
Perry Multi-County Juvenile Facility	

The Fairfield County Family, Adult, and Children First Council; the Area 20-21 Workforce Development Board; the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit; the Fairfield County Park District; the Fairfield County Regional Planning Commission; and the Fairfield, Hocking, Licking, and Perry Multi-County Detention District are presented as custodial funds of the County because the County Auditor is the fiscal agent for these organizations.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of Presentation

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

**Government-Wide Financial Statements.** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy

**Fairfield County, Ohio**  
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of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

### **Fund Accounting**

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

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

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

**Community Services Fund.** The Community Services Fund accounts for various federal and state grants, along with transfers from the General Fund, to provide public assistance to general relief recipients, and to pay their providers of medical assistance and certain public social services.

**Developmental Disabilities Fund.** The Developmental Disabilities Fund accounts for the operation of services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is provided to support individuals living in the community. A county-wide property tax levy, along with federal and state grants, provides the revenues for this fund.

**Alcohol, Drug Addiction, and Mental Health Board Fund.** The Alcohol, Drug Addiction, and Mental Health Fund accounts for the proceeds of the county-wide property tax levy, along with federal and State grants that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.

**Child/Adult Protective Services Fund.** The Child/Adult Protective Services Fund accounts for restricted tax levy monies used for protective services for children and adults 60 and older.

**Fiscal Recovery Fund.** The Fiscal Recovery Fund accounts for restricted Coronavirus funding from the federal government through the American Rescue Plan Act. The money can be used to address the Coronavirus pandemic's harmful economic and health effects.

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

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

**Enterprise Funds.** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is a description of the County's major and nonmajor enterprise funds:

**Sewer Fund.** This enterprise fund accounts for sewer services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

**Water Fund.** This enterprise fund accounts for water services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

**Internal Service Fund.** The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan.

**Fiduciary Funds.** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. 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 the Fairfield Department of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for the State-shared resources collected on behalf of other local governments.

### **Measurement Focus**

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

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities

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and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary funds also present a Statement of Cash Flows which provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

### **Basis of Accounting**

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

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

Nonexchange transactions, where the County receives value without directly giving equal value in return, include sales taxes, property taxes, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales tax (see Note 9), interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

**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 assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, asset

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retirement obligations, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, leases, deferred charge on refunding, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. 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; lodging taxes; sales taxes; charges for services; fines, forfeitures, and settlements; intergovernmental; special assessments; accrued interest; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

**Expenses/Expenditures.** Under the accrual basis of accounting, the County recognizes expenses at the time they are incurred.

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

### **Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the General Fund, County Hotel Lodging, and Children Services Special Revenue Funds. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability - Note 4. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and major object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the final amended certificate approved.



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

The Bateson Beach and the Special Elections Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Ohio Opioid Settlement and the Treasurer's Prepayment Special Revenue Funds were not budgeted because the County did not anticipate any financial activity but activity did occur. Budgetary information for the Airport Authority (Component Unit) is not included because it is not required by Ohio law (See Note 28).

**Equity in Pooled Cash, Cash Equivalents, and Investments**

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as equity in pooled cash and cash equivalents on the financial statements.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County's primary government had no investments that were considered investments on the financial statements.

During 2022, investments were limited to STAR Ohio, negotiable certificates of deposit, federal agency securities, United States treasury bills and notes, commercial paper, corporate notes, and governmental entity bonds.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2022.

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

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2022, investment earnings and other interest was distributed to the General Fund, certain special revenue funds, enterprise funds, and the internal service fund. Investment Earnings and Other Interest credited to the General Fund during 2022 amounted to (\$5,242,309), which includes (\$4,351,565) assigned from other County funds.

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The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented on the financial statements as cash and cash equivalents in segregated accounts, for various departmental bank accounts since these funds are not deposited into the County treasury.

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and prescription insurance cash balances for the self-insurance program with United HealthCare Services.

The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

### **Receivables and Payables**

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

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

### **Inventory**

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

### **Prepaid Items**

The County records payments made to vendors for services that will benefit periods beyond December 31, 2022, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

### **Internal Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans, interfund activity notes, and interfund services provided and used are classified as interfund receivables/payables. The amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### **Restricted Assets**

The County has set aside certain resources in the General Fund, various special revenue and capital projects funds, and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer Enterprise Fund is for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted assets in the Sewer and Water Enterprise Funds also represents amounts held in trust by the pension and OPEB plans for future benefits. Restricted cash and cash equivalents in the Alcohol, Drug Addiction, and Mental Health Board and Fiscal Recovery Special Revenue Funds and the remaining nonmajor special revenue and capital project funds are for retainage payable owed to contractors for construction services.

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**Interfund Activity**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide statements. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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

**Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities columns of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the funds.

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

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Buildings and Improvements	30-50 years	30 years
Improvements other than Buildings	20-50 years	n/a
Equipment, Furniture, and Fixtures	4-12 years	5-12 years
Infrastructure	5-125 years	50 years
Vehicles	4-8 years	4-8 years

The County's infrastructure includes roads, bridges, and water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

The County is reporting intangible right-to-use assets related to leased buildings and equipment. The leased assets are initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

### **Compensated Absences**

The County accrues vacation benefits and compensation time as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Employees are allowed to carry over their vacation time, although no vacation time is to be carried over for more than three years. The County records a liability for accumulated unused vacation and compensatory time when earned for all employees who have worked beyond their probation period.

The County accrues sick leave benefits as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for all employees after five years of service.

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

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not recorded. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

### **Accrued Liabilities and Long-Term Obligations**

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

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

### **Bond Premiums and Issuance Costs**

Bond premiums are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium.

On the governmental fund financial statements, governmental fund types recognize bond premiums in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

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### **Deferred Charge on Refunding**

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

### **Pensions/Other Postemployment Benefits (OPEB)**

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

### **Fund Balance**

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

**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term amount of loans and notes receivable, prepaids, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

**Restricted:** The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by State constitution or external resource providers. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resources providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund,

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assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2023's appropriated budget.

**Unassigned:** The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report deficit balances.

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

### **Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for pension/OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows. Net position restricted for other purposes are primarily for net position of the County Hotel Lodging, Emergency Management and Homeland Security, Marriage License, Bateson Beach, Litter Enforcement, Reese-Peters Home, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, Target Community Alternative to Prison Grant, and Ohio Opioid Settlement.

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

### **Capital Contributions**

Capital contributions on the business type activities and the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources for capital acquisition or construction.

### **Estimates**

The preparation of 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.

### **Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water utility services and leases revenue for water tower cell phone leasing services. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting the definition are reported as non-operating.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**OneOhio Opioid Settlement Monies**

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of 18 distributions in 2022. This distribution of \$54,635 is reflected as fines, forfeitures, and settlements revenue in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements.

**Leases**

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

**Lessee.** At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor.** At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**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. During 2022, no extraordinary or special items occurred.

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES**

For 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*; GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*; and *Implementation Guide No. 2020-1*.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$672,780 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$604,477 in leases payable at January 1, 2022, which was offset by the intangible asset, right to use lease – buildings and equipment.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91, and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE 4 - ACCOUNTABILITY**

Deficit balances can result due to the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP) as well as short-term interfund loans from the General Fund needed for operations until the receipt of expected monies. The County had no such deficit fund balances/net position for 2022.

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual for the general and each major special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair value adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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



**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

	General Fund	Community Services Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Fiscal Recovery Fund
GAAP Basis	\$ 2,790,627	\$ 254,392	\$ 3,232,696	\$ 1,520,587	\$ 4,678,516	\$ -
Net adjustment for revenue accruals	(1,181,124)	152,274	23,956	263,483	-	6,832,249
Net adjustment for expenditure accruals	1,427,982	386,816	323,390	146,737	(16,020)	480,355
Beginning of year:						
Unreported cash and interest	256,990	5,774	116,213	-	-	-
GASB 31 adjustment	(866,344)	-	-	-	-	-
Segregated accounts	356,693	-	-	-	-	-
Custodial cash allocation	591,941	68,500	597,560	217,332	242,780	1,254
Prepaid items	384,884	39	16,818	9,900	-	-
End of year:						
Unreported cash and interest	(133,274)	(33,220)	(376,958)	-	-	-
GASB 31 adjustment	8,269,433	-	-	-	-	-
Segregated accounts	(304,647)	-	-	-	-	-
Custodial cash allocation	(665,145)	(62,587)	(645,491)	(231,940)	(261,832)	(935)
Prepaid items	(322,487)	(1,277)	(24,557)	(4,180)	-	-
Advances in	1,457,461	-	-	-	-	-
Advances out	(2,044,714)	-	-	-	-	-
Encumbrances	(2,918,753)	-	(2,530,399)	(2,360,049)	-	(4,852,305)
Budget Basis	<u>\$ 7,099,523</u>	<u>\$ 770,711</u>	<u>\$ 733,228</u>	<u>\$ (438,130)</u>	<u>\$ 4,643,444</u>	<u>\$ 2,460,618</u>

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

1. United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

At December 31, 2022, the County's internal service fund had a balance of \$735,782 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

**Cash on Hand.** At year end, the County had \$1,027,771 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

**Investments.** Investments are reported at fair value. As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i><u>Net Asset Value Per Share:</u></i>					
STAR Ohio	\$ 25,078,921	Average 32 Days	AAAm	Standard and Poor's	11.97%
<i><u>Fair Value - Level Two Inputs</u></i>					
Federal Farm Credit Bank Bonds	18,973,290	Under five years	Aaa	Moody's	9.05%
Federal Home Loan Mortgage Corporation Notes	8,228,423	Under three years	Aaa	Moody's	3.93%
Federal Home Loan Bank Bonds	61,587,055	Under four years	Aaa	Moody's	29.39%
Federal National Mortgage Association Notes	7,932,391	Under three years	Aaa	Moody's	3.79%
United States Treasury Bills	4,826,090	Under one year	Aaa	Moody's	2.30%
United States Treasury Notes	36,549,570	Under five years	Aaa	Moody's	17.44%
Municipal Bond	498,445	Under one year	N/A	N/A	0.24%
Municipal Bond	241,108	Under one year	AA1	Moody's	0.12%
Municipal Bonds	378,796	Under two years	AA2	Moody's	0.18%
Corporation Notes	7,792,860	Under three years	A2	Moody's	3.72%
Corporation Notes	8,748,128	Under three years	A1	Moody's	4.17%
Corporation Notes	11,668,100	Under three years	BBB+	Standard and Poor's	5.57%
Commercial Paper	7,933,866	Under one year	P-1	Moody's	3.79%
Commercial Paper	4,963,891	Under one year	A1	Moody's	2.36%
Negotiable Certificates of Deposit	4,158,933	Under four years	N/A	N/A	1.98%
<i><u>Total Fair Value - Level Two Inputs</u></i>	<u>184,480,945</u>				
Total	<u>\$ 209,559,866</u>				

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2022. The County's investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Interest Rate Risk.** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The Treasurer cannot make investments which he does not reasonably believe can be held until the maturity date.

**Credit Risk.** STAR Ohio carries a rating of AAAm by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. All other investments have a Moody's or Standard and Poor's rating which are listed in the prior investment table. The one municipal bond and the negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

**Custodial Credit Risk.** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to delivery of the securities representing such investments to the treasurer or qualified trustee.

**Concentration of Credit Risk.** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer.

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2022 for real and public utility property taxes represent the collection of 2021 taxes.

2022 real property taxes were levied after October 1, 2022, on the assessed values as of January 1, 2022, the lien date. Real property taxes which are levied in 2022 are collected in and intended to finance 2023. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2022 represent the collection of 2021 taxes. Public utility property taxes received in 2022 became a lien on December 31, 2021, were levied after October 1, 2022, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2022, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2022 property tax receipts were based are as follows:

Real Property	\$ 4,247,390,460
Public Utility Personal Property	451,397,760
Total Assessed Property Value	<u>\$ 4,698,788,220</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2022, and for which there was an enforceable legal claim. In

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

the governmental funds, the portion of the receivable not levied to finance 2022 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2022, consisted of taxes, accounts (billings for outstanding court costs and user charged services, including unbilled utility services), interfund, special assessments, accrued interest, loans, leases, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$1,323,000 and \$152,752 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$1,131,348 for the Federal Economic Development Assistance program and \$138,925 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$96,431 for governmental-type activities and \$107,057 for business-type activities. The County has \$30,791 in delinquent special assessments at December 31, 2022. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2022, were \$2,095,524. All other remaining receivables are expected to be collected within one year except for notes and leases, which are discussed separately in this note.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
<b><u>Governmental Activities:</u></b>		<b><u>Governmental Activities:</u></b>	
Local Government	\$ 875,489	Law Library Services	\$ 2,611
Casino Revenues	1,176,518	Targeting Community Alternatives to	
Homestead and Rollback	1,940,835	Prison Grant	180,988
Youth Services Grants	354,588	Home Grant	306,500
Adult Community Based Corrections Grant	92,956	Airport Construction Grants	256,113
Recycling and Litter Prevention Grant	3,068	Emergency Management Grants	10,581
Sheriff Services	352,684	Victims of Crime Grant	58,019
Gasoline Tax	1,847,603	Community Development	
Motor Vehicle License Tax	1,704,515	Block Formula Grants	170,770
Social Security Reimbursements	2,930	Justice for Families Grant	16,036
Public Defender Reimbursements	400,856	Major Crimes Unit Grants	66,036
Municipal Court Fees	16,952	Workforce Development Grant	111,924
Child Support Enforcement Agency Grants	189,834	Cyber Security Measurers Grant	30,000
Developmental Disability Grants	787,223	Motor Vehicle Grant	2,884
Developmental Disability Services	157,719	Miscellaneous	55,172
Mental Health Grants	1,606,294	<b>Total Governmental Activities</b>	<u>15,327,019</u>
Mental Health Services	19,098		
Child Support Enforcement Agency Services	46,606	<b><u>Business-Type Activities:</u></b>	
Children Services Grant	1,603,400	Sewer Fees and Reimbursements	3,087
Children Services Foster Parent Training	1,860	Water Fees and Reimbursements	107
Children Services Foster Care		<b>Total Business-Type Activities</b>	<u>3,194</u>
Reimbursements	233,361		
Community Services Grants	\$ 644,996	<b>Total Intergovernmental</b>	
		<b>Receivables</b>	<u>\$ 15,330,213</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**Notes Receivable**

In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new court facility. The City of Lancaster pays down on the note's principal balance. The outstanding balance of the note was \$900,000 at the end of 2021. In December 2022, the outstanding note balance in the amount of \$900,000 matured and a new note was issued in the amount of \$720,000 which matures on December 15, 2023. This note purchase is reflected as notes receivable on the financial statements.

In 2021, the County also purchased an original note from the City of Lancaster for \$1,500,000 which was used by the City of Lancaster to pay the costs of the construction and replacement of the Miller Park Water Treatment Plant, the acquisition of property, and other various purposes. At the end of 2022, the outstanding balance was \$1,475,000 maturing in February 2023. In February 2023, the City of Lancaster rolled this note into a new note in the amount of \$975,000. This note purchase is also reflected as notes receivable on the financial statements.

**Leases Receivable**

The County is reporting leases receivable of \$91,681 in the General Fund and \$439,988 in the Water Enterprise Fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$118,380 and interest revenue of \$3,175 in the General Fund and recognized lease revenue of \$22,731 and interest revenue of \$13,571 in Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

The County's General Fund leased office space to various governmental entities and the Water Enterprise Fund leased cell tower space to T-Mobile.

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
U.S. Department of Agriculture	2021	2	2023	Monthly
Ohio Bureau of Motor Vehicles	2021	2	2023	Quarterly
Ohio Bureau of Motor Vehicles	2021	2	2023	Monthly
T-Mobile	2008	30	2038	Monthly

A summary of future lease amounts receivable is as follows:

Year	General Fund		Water Enterprise Fund	
	Principal	Interest	Principal	Interest
2023	\$ 91,681	\$ 879	\$ 23,423	\$ 12,879
2024	-	-	24,135	12,167
2025	-	-	24,869	11,433
2026	-	-	25,626	10,676
2027	-	-	26,405	9,897
2028-2032	-	-	144,573	36,938
2033-2037	-	-	167,939	13,572
2038	-	-	3,018	8
	<u>\$ 91,681</u>	<u>\$ 879</u>	<u>\$ 439,988</u>	<u>\$ 107,570</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

**NOTE 9 - PERMISSIVE SALES TAX**

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales 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. County voters approved an additional one-fourth of one percent tax in 1995. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent was for a period of four years, began January 1, 2010 and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022, was as follows:

	<b>Restated Balance 1/1/2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/2022</b>
<b>Governmental Activities:</b>				
<b>Non Depreciated/Amortized Capital Assets:</b>				
Assets:				
Land	\$ 6,286,988	\$ 386,311	\$ (4,950)	\$ 6,668,349
Construction in Progress	3,344,382	11,980,777	(2,906,108)	12,419,051
<b>Total Non Depreciated/Amortized Capital Assets</b>	<b>9,631,370</b>	<b>12,367,088</b>	<b>(2,911,058)</b>	<b>19,087,400</b>
<b>Depreciated/Amortized Capital Assets:</b>				
Buildings and Improvements	89,911,507	2,903,672	-	92,815,179
Improvements other than Buildings	12,237,734	704,547	-	12,942,281
Equipment, Furniture, and Fixtures	12,606,854	814,567	(573,828)	12,847,593
Infrastructure	249,807,884	6,325,661	(655,983)	255,477,562
Vehicles	10,444,846	1,192,046	(421,475)	11,215,417
Intangible Right to Use - Buildings	454,839	635,737	(81,262)	1,009,314
Intangible Right to Use - Equipment, Furniture, and Fixtures	149,638	10,946	-	160,584
<b>Total Depreciated/Amortized Capital Assets</b>	<b>375,613,302</b>	<b>12,587,176</b>	<b>(1,732,548)</b>	<b>386,467,930</b>
<b>Accumulated Depreciation/Amortization:</b>				
Buildings and Improvements	33,722,320	2,821,773	-	36,544,093
Improvements other than Buildings	5,152,991	517,780	-	5,670,771
Equipment, Furniture, and Fixtures	8,864,788	789,348	(575,389)	9,078,747
Infrastructure	117,948,157	5,550,302	(572,923)	122,925,536
Vehicles	7,399,225	913,410	(413,836)	7,898,799
Intangible Right to Use - Buildings **	-	261,218	(81,262)	179,956
Intangible Right to Use - Equipment, Furniture, and Fixtures **	-	56,576	-	56,576
<b>Total Accumulated Depreciation/Amortization</b>	<b>173,087,481</b>	<b>10,910,407</b>	<b>(1,643,410)</b>	<b>182,354,478</b>
<b>Total Depreciated/Amortized Capital Assets, Net</b>	<b>202,525,821</b>	<b>1,676,769</b>	<b>(89,138)</b>	<b>204,113,452</b>
<b>Governmental Capital Assets, Net</b>	<b>\$ 212,157,191</b>	<b>\$ 14,043,857</b>	<b>\$ (3,000,196)</b>	<b>\$ 223,200,852</b>

The value of all right to use lease assets at the end of 2022 was \$1,169,898, with an accumulated amortization of \$236,532.

**Fairfield County, Ohio**  
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During 2022, the County received capital contributions from the City of Canal Winchester in the form of two donated sheriff cruisers valued at \$68,918.

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

<b>Governmental Activities:</b>	
General government:	
Legislative and executive	\$ 1,006,712
Judicial	158,528
Public safety	2,120,646
Public works	6,324,164
Health	456,289
Human services	521,026
Transportation	<u>323,042</u>
Total Depreciation/Amortization Expense	<u>\$ 10,910,407</u>

\*\* Of the current year depreciation total of \$10,910,407, \$83,498 is presented in general government legislative and executive expenses, \$9,733 is presented in general government judicial expenses, \$65,952 in public safety expenses, \$73,309 in health expenses, and \$85,302 in human services expenses on the Statement of Activities related to the County's intangible assets of office space and copiers, which are included as an Intangible Right to Use Lease. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

	<b>Balance 1/1/2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/2022</b>
<b>Business-Type Activities:</b>				
<b>Non Depreciated Capital Assets:</b>				
Land	\$ 3,275,664	\$ 242,191	\$ -	\$ 3,517,855
Construction in Progress	667,914	1,020,605	-	1,688,519
<b>Total Non Depreciated Capital Assets</b>	<u>3,943,578</u>	<u>1,262,796</u>	<u>-</u>	<u>5,206,374</u>
<b>Depreciated Capital Assets:</b>				
Buildings and Improvements	23,437,365	32,500	-	23,469,865
Equipment	649,237	60,916	(52,266)	657,887
Infrastructure	66,073,476	1,644,737	-	67,718,213
Vehicles	782,416	-	-	782,416
<b>Total Depreciated Capital Assets</b>	<u>90,942,494</u>	<u>1,738,153</u>	<u>(52,266)</u>	<u>92,628,381</u>
<b>Accumulated Depreciation:</b>				
Buildings and Improvements	12,386,147	731,409	-	13,117,556
Equipment	535,900	32,716	(49,655)	518,961
Infrastructure	25,909,551	1,414,949	-	27,324,500
Vehicles	583,993	56,065	-	640,058
<b>Total Accumulated Depreciation</b>	<u>39,415,591</u>	<u>2,235,139</u>	<u>(49,655)</u>	<u>41,601,075</u>
<b>Total Depreciated Capital Assets, Net</b>	<u>51,526,903</u>	<u>(496,986)</u>	<u>(2,611)</u>	<u>51,027,306</u>
<b>Business-Type Capital Assets, Net</b>	<u>\$ 55,470,481</u>	<u>\$ 765,810</u>	<u>\$ (2,611)</u>	<u>\$ 56,233,680</u>

The County received \$1,644,737 in capital contributions from developers in the form of sewer and water lines in the amounts of \$1,052,055 and \$592,682, respectively.



**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**NOTE 11 - RISK MANAGEMENT**

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. By contracting with County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County also is insured for \$10,000,000 for excess liability and \$11,000,000 for foster parent liability.

Privacy and security event third party liability coverage was included in the amount of \$5,000,000 per occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$1,000,000 privacy response expenses and \$50,000 for cyber extortion. These coverages have a \$25,000 deductible.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$325,309,842 which includes real and personal property, automobiles, and equipment. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,727,000 for traffic signals, \$1,000,000 for fine arts, and \$100,000,000 for equipment breakdown. There is also \$125,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, fund transfer fraud, computer fraud, social engineering fraud, and depositor's forgery. Crime insurance for potential employee dishonesty/faithful performance is held in the amount of \$1,000,000.

Insurance is held with CORSA, workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last three years. There has been no significant reduction in coverage from last year; however, the total property value is subject to change each year due to the purchasing and selling of County capital assets to include automobiles and or as a result of the annual evaluation of the properties and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

The County has additional insurance coverage for the airport fuel storage tanks through The Petroleum Underground Storage Tank Release Compensation Board in the amount of \$1,000,000, per event, with a deductible of \$55,000. The County maintains secondary insurance on these airport fuel tanks through CORSA.

The County participates in the workers' compensation program provided by the State of Ohio. For 2022, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program,

**Fairfield County, Ohio**  
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the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. During 2022, the County changed their policy so that employees have an 85 percent County paid and 15 percent employee paid coverage. The County pays \$1,660.62 family coverage per month at the 85 percent share of coverage per eligible employee. The County pays \$696.82 single coverage per month at the 85 percent share of coverage per eligible employee. The employee share per month is \$293.06 at 15 percent share. The employee share per month is \$123.00 at 15 percent share. The County also had a stop loss coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$250,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,585,508 is reported in the internal service fund at December 31, 2022. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2021 and 2022 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2021	\$1,074,000	\$12,602,957	\$12,313,247	\$1,363,710
2022	1,363,710	15,106,714	(1) 14,884,916	1,585,508
(1) Claims Expense		\$ 15,085,528		
+ Stop Loss Receivable current year		28,870		
- Stop Loss Receivable prior year		(7,684)		
		\$ 15,106,714		

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

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

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

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee

**Fairfield County, Ohio**  
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services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

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

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

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

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

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

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

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

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each

**Fairfield County, Ohio**  
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year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Law Enforcement
<b>2022 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2022 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 %

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

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

For 2022, the County's contractually required contribution was \$6,526,023 for the traditional plan, \$151,834 for the combined plan, and \$176,218 for the member-directed plan. Of these amounts, \$2,231,780 is reported as an intergovernmental payable for the traditional plan, \$58,255 for the combined plan, and \$94,637 for the member-directed plan.

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

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee 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.

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The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$89,118 for 2022. Of this amount, \$2,989 is reported as an intergovernmental payable.

## Fairfield County, Ohio

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

The net pension liability (asset) for OPERS was measured as of December 31, 2021, and the net pension liability for STRS was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.30860011%	0.22886227%	0.005009840%	
Prior Measurement Date	0.28939001%	0.20820982%	0.005269721%	
Change in Proportionate Share	<u>0.01921010%</u>	<u>0.02065245%</u>	<u>-0.000259881%</u>	
				<u>Total</u>
Proportionate Share of the:				
Net Pension Liability	\$26,849,458	\$0	\$1,113,694	\$27,963,152
Net Pension Asset	0	901,729	0	901,729
Pension Expense	(1,654,502)	(44,203)	79,704	(1,619,001)

2022 pension expense for the member-directed defined contribution plan was \$176,218. The aggregate pension expense for all pension plans was (\$1,442,783) for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$1,368,745	\$5,594	\$14,257	\$1,388,596
Changes of assumptions	3,357,498	45,313	133,276	3,536,087
Changes in proportion and differences between County contributions and proportionate share of contributions	3,017,864	6,113	38,754	3,062,731
County contributions subsequent to the measurement date	<u>6,526,023</u>	<u>151,834</u>	<u>50,785</u>	<u>6,728,642</u>
Total Deferred Outflows of Resources	<u>\$14,270,130</u>	<u>\$208,854</u>	<u>\$237,072</u>	<u>\$14,716,056</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$588,873	\$100,853	\$4,260	\$693,986
Net difference between projected and actual earnings on pension plan investments	31,936,453	193,318	100,318	32,230,089
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>78,653</u>	<u>153,293</u>	<u>231,946</u>
Total Deferred Inflows of Resources	<u>\$32,525,326</u>	<u>\$372,824</u>	<u>\$257,871</u>	<u>\$33,156,021</u>

**Fairfield County, Ohio**  
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\$6,728,642 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2023	(\$1,887,953)	(\$70,083)	(\$59,680)	(\$2,017,716)
2024	(10,303,367)	(92,743)	(59,687)	(10,455,797)
2025	(7,509,553)	(64,559)	(65,163)	(7,639,275)
2026	(5,080,346)	(50,547)	112,946	(5,017,947)
2027	0	(15,693)	0	(15,693)
Thereafter	0	(22,179)	0	(22,179)
Total	<u>(\$24,781,219)</u>	<u>(\$315,804)</u>	<u>(\$71,584)</u>	<u>(\$25,168,607)</u>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:



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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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 geometric 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, 2021, 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 (Geometric)
Fixed Income	24.00 %	1.03 %
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00 %</u>	<u>4.21 %</u>

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 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 benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$70,789,779	\$26,849,458	(\$9,714,731)
OPERS Combined Plan	(672,855)	(901,729)	(1,080,230)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-

## Fairfield County, Ohio

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retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement 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. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

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

\* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

\*\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of 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, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

**Fairfield County, Ohio**  
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For the Year Ended December 31, 2022

***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 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 rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,682,386	\$1,113,694	\$632,756

**NOTE 13 - DEFINED BENEFIT OPEB PLANS**

See Note 12 for a description of the net OPEB liability (asset).

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

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

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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 discontinued 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.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became 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 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 2022, 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 2022, 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$70,488 for 2022. Of this amount, \$27,039 is reported as an intergovernmental payable.

**Plan Description - State Teachers Retirement System**

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. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. 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.

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Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	
Proportion of the Net OPEB Liability			
Current Measurement Date	0.30254770%	0.005009840%	
Proportion of the Net OPEB Liability			
Prior Measurement Date	0.28322294%	0.005269721%	
Change in Proportionate Share	0.01932476%	-0.000259881%	
			Total
Proportionate Share of the Net:			
OPEB Asset	\$9,476,257	\$129,722	\$9,605,979
OPEB Expense	(7,213,615)	(21,607)	(7,235,222)

At December 31, 2022, 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	\$0	\$1,880	\$1,880
Changes of assumptions	0	5,526	5,526
Net difference between projected and actual earnings on OPEB plan investments	0	2,258	2,258
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	774,975	4,395	779,370
County contributions subsequent to the measurement date	70,488	0	70,488
Total Deferred Outflows of Resources	\$845,463	\$14,059	\$859,522
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$1,437,402	\$19,482	\$1,456,884
Changes of assumptions	3,835,882	91,985	3,927,867
Net difference between projected and actual earnings on OPEB plan investments	4,517,611	0	4,517,611
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	0	1,097	1,097
Total Deferred Inflows of Resources	\$9,790,895	\$112,564	\$9,903,459

\$70,488 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2023	(\$5,392,034)	(\$27,983)	(\$5,420,017)
2024	(1,988,014)	(27,529)	(2,015,543)
2025	(987,075)	(14,190)	(1,001,265)
2026	(648,797)	(5,920)	(654,717)
2027	0	(7,589)	(7,589)
Thereafter	0	(15,294)	(15,294)
Total	(\$9,015,920)	(\$98,505)	(\$9,114,425)

### 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.

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses, and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

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



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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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, 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	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	<u>3.45 %</u>

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, 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 Asset to Changes in the Discount Rate** The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$5,572,929	\$9,476,257	\$12,716,080

**Sensitivity of the County's Proportionate Share of the Net OPEB 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. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB 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.

**Fairfield County, Ohio**  
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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 2022 is 5.50 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 the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$9,578,660	\$9,476,257	\$9,354,775

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

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

For 2021, 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.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 12.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. 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 these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2022, 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 if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$119,924	\$129,722	\$138,114
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$134,553	\$129,722	\$123,623

**NOTE 14 - OTHER EMPLOYER BENEFITS**

**Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Any accumulated unused vacation, sick, and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy.

**Other Health Benefits**

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage, flexible spending accounts, and a health reimbursement account options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental insurance is provided by Delta Dental. Vision insurance is provided by Vision Service Plan. EAP is provided by Optum Behavioral Health. The County pays monthly health insurance premiums for employees at 85/15 employer/employee cost share. The County provides employees a basic life insurance policy at employer cost. The County offers optional employee paid accidental death and dismemberment insurance, long-term and short-term disability insurance, and supplemental life insurance options to employees through Symetra. Flexible spending and health reimbursement accounts are provided in partnership with UnitedHealthCare.

**Fairfield County, Ohio**  
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**NOTE 15 - SIGNIFICANT COMMITMENTS**

**Encumbrances**

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

Governmental Funds:	
General Fund	\$ 2,918,753
Developmental Disabilities Fund	2,530,399
Alcohol, Drug Addiction, and Mental Health Board Fund	2,360,049
Fiscal Recovery Fund	4,852,305
Nonmajor Governmental Funds	2,944,900
<b>Total Governmental Funds</b>	<b>15,606,406</b>
Proprietary Funds:	
Sewer Fund	1,041,752
Water Fund	919,410
Internal Service Fund	889,208
<b>Total Proprietary Funds</b>	<b>2,850,370</b>
<b>Total</b>	<b>\$ 18,456,776</b>

**Contractual Commitments**

As of December 31, 2022, the County had contractual purchase commitments for the following projects/ services:

Project/Services	Fund	Purchase Commitments	Amounts Paid as of 12/31/2022	Amounts Remaining on Contracts
Consulting, Technical and Financial Services	General	\$ 420,303	\$ 292,546	\$ 127,757
Transportation and Professional Services	General	3,900,709	2,985,213	915,496
Maintenance and Operation Purchases	General	64,395	38,341	26,054
Various Building Projects	Alcohol, Drug Addiction, & Mental Health	3,816,251	1,656,302	2,159,949
Transportation and Professional Services	Board of Developmental Disabilities	8,518,164	6,783,019	1,735,145
Various Construction and Maintenance Projects	Motor Vehicle	1,601,283	1,056,436	544,847
Various Road and Bridge Projects	Bridge, Culverts & County Road	1,789,133	1,763,476	25,657
Various Projects and Capital Asset Purchases	Fiscal Recovery	8,777,991	4,527,106	4,250,885
Various Imagery Projects	Real Estate Assessment	851,143	610,154	240,989
Various Airport Projects	Airport Construction Grant	570,859	473,315	97,544
Various Construction and Repair Projects	Permanent Improvements	1,745,553	1,727,305	18,248
Miscellaneous Sewer Projects	Sewer	1,846,358	723,173	1,123,185
Miscellaneous Water Projects	Water	1,290,809	965,346	325,463
		<b>\$ 35,192,951</b>	<b>\$ 23,601,732</b>	<b>\$ 11,591,219</b>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**NOTE 16 - LONG-TERM OBLIGATIONS**

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

	Restated Outstanding 1/1/2022	Additions	Reductions	Outstanding 12/31/2022	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>Special Assessment Bonds with Governmental Commitment:</u></b>					
Liberty Township Area Refunding Bond					
2020 - \$513,000					
Serial Bonds @ .70%	\$ 310,000	\$ -	\$ 102,000	\$ 208,000	\$ 105,000
<b><u>General Obligation Bonds:</u></b>					
<b><u>2015 Jail Improvement Bonds:</u></b>					
\$29,500,000					
Serial Bonds @ 4.00%	11,540,000	-	700,000	10,840,000	720,000
Term Bonds @ 3.50-4.00%	7,485,000	-	-	7,485,000	-
Unamortized Bond Premium	470,638	-	24,771	445,867	-
<b><u>2021 Refunding Bonds:</u></b>					
County Jail Improvement Refunding Bonds					
\$5,815,000					
Term Bonds @ 2.00-3.00%	5,810,000	-	-	5,810,000	-
Unamortized Bond Premium	371,496	-	16,152	355,344	-
County Building Improvements					
Refunding Bonds - \$790,000					
Serial Bonds @ 2.00-3.00%	585,000	-	65,000	520,000	65,000
Term Bonds @ 3.00%	145,000	-	-	145,000	-
Unamortized Bond Premium	61,728	-	5,612	56,116	-
<b><u>2021 County Building Energy Improvement Bonds:</u></b>					
\$5,870,000					
Serial Bonds @ 2.00%	3,395,000	-	445,000	2,950,000	445,000
Term Bonds @ 3.00%	2,475,000	-	-	2,475,000	-
Unamortized Bond Premium	371,098	-	24,740	346,358	-
<b><u>From Direct Placement:</u></b>					
<b><u>2020 Refunding Bonds:</u></b>					
County Facility - West Campus, Engineer - \$1,726,000					
Serial Bonds @ .70%	577,000	-	577,000	-	-
Juvenile Dentention - \$311,000					
Serial Bonds @ .70%	104,000	-	104,000	-	-
Developmental Disabilities Facility \$776,000					
Serial Bonds @ .70%	469,000	-	152,000	317,000	155,000
<b><u>2020 Energy Conservation Refunding Bonds:</u></b>					
\$1,948,000 Serial Bonds @ .70%	1,527,000	-	211,000	1,316,000	212,000
<b><u>2020 Airport Improvement Bonds:</u></b>					
\$829,000 Serial Bonds @ 1.92%	722,000	-	50,000	672,000	50,000
<b>Total General Obligation Bonds</b>	<b>\$ 36,108,960</b>	<b>\$ -</b>	<b>\$ 2,375,275</b>	<b>\$ 33,733,685</b>	<b>\$ 1,647,000</b>

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

(continued)	<u>Restated Outstanding 1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2022</u>	<u>Amounts Due Within One Year</u>
<b><u>Governmental Activities:</u></b>					
<b><u>Long-Term Loan from Direct Borrowing:</u></b>					
2016 - Local Government Innovation Loan @ 0%	\$ 275,000	\$ -	\$ 50,000	\$ 225,000	\$ 50,000
<b><u>Net Pension Liability:</u></b>					
OPERS	41,910,546	-	15,651,186	26,259,360	-
STRS	673,781	439,913	-	1,113,694	-
Total Net Pension Liability	42,584,327	439,913	15,651,186	27,373,054	-
<b><u>Other:</u></b>					
Compensated Absences	5,752,980	2,975,173	2,744,367	5,983,786	2,733,513
Asset Retirement Obligation	286,000	-	-	286,000	-
Leases Payable	604,477	646,683	317,794	933,366	316,047
<b>Total Governmental Activities</b>	<b>\$ 85,921,744</b>	<b>\$ 4,061,769</b>	<b>\$ 21,240,622</b>	<b>\$ 68,742,891</b>	<b>\$ 4,851,560</b>

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**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

(continued)	Outstanding 1/1/2022	Additions	Reductions	Outstanding 12/31/2022	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 4.00%	\$ 735,000	\$ -	\$ 45,000	\$ 690,000	\$ 45,000
Unamortized Bond Premium	38,197	-	2,938	35,259	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 4.00%	1,180,000	-	70,000	1,110,000	75,000
Unmortized Bond Premium	61,265	-	4,713	56,552	-
Sewer Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	500,000	-	52,500	447,500	52,500
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	51,865	-	2,730	49,135	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 4.00%	520,000	-	30,000	490,000	35,000
Unamortized Bond Premium	27,019	-	2,078	24,941	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 4.00%	735,000	-	45,000	690,000	45,000
Unamortized Bond Premium	38,197	-	2,938	35,259	-
Water Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	500,000	-	52,500	447,500	52,500
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	51,865	-	2,730	49,135	-
<b><u>From Direct Placements:</u></b>					
Sanitary Sewer Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.30-2.40%	775,000	-	255,000	520,000	255,000
Sanitary Sewer Improvement Refunding Bonds 2020 - \$626,000					
Serial Bonds @ .70%	212,000	-	212,000	-	-
Sanitary Sewer Improvement Liberty Town- ship Area Refunding Bonds 2020 - \$492,000					
Serial Bonds @ .70%	330,000	-	82,000	248,000	81,000
Sanitary Sewer Improvement Refunding Bonds 2020 - \$2,350,000					
Serial Bonds @ .70%	1,582,000	-	388,000	1,194,000	392,000
Water Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.30-2.40%	775,000	-	250,000	525,000	260,000
Water System Improvement Refunding Bonds 2020 - \$871,000					
Serial Bonds @ .70%	291,000	-	291,000	-	-
Water Works Improvement Refunding Bonds 2020 - \$1,289,000					
Serial Bonds @ .70%	869,000	-	215,000	654,000	216,000
<b>Total General Obligation Bonds</b>	<b>\$ 10,632,408</b>	<b>\$ -</b>	<b>\$ 2,006,127</b>	<b>\$ 8,626,281</b>	<b>\$ 1,509,000</b>

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

(continued)	<u>Outstanding</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2022</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<b><u>Business-Type Activities:</u></b>					
<b><u>Loans from Direct Borrowings:</u></b>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	\$ 8,557	\$ -	\$ 4,278	\$ 4,279	\$ 4,279
<i>Greenfield Township Loans:</i>					
Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0%	33,307	-	6,662	26,645	6,661
Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00%	357,285	-	71,239	286,046	75,674
Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98%	223,551	-	21,107	202,444	21,956
Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98%	80,532	-	7,604	72,928	7,909
Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00%	378,796	-	18,170	360,626	18,995
Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0%	1,057,282	-	44,509	1,012,773	44,509
Total Loans from Direct Borrowings	<u>2,139,310</u>	<u>-</u>	<u>173,569</u>	<u>1,965,741</u>	<u>179,983</u>
<b><u>Net Pension Liability for OPERS:</u></b>					
Sewer	470,906	-	175,857	295,049	-
Water	470,906	-	175,857	295,049	-
Total Net Pension Liability for OPERS	<u>941,812</u>	<u>-</u>	<u>351,714</u>	<u>590,098</u>	<u>-</u>
<b><u>Other:</u></b>					
Compensated Absences	234,986	83,780	73,048	245,718	94,908
Asset Retirement Obligation	1,035,000	-	-	1,035,000	-
<b>Total Business-Type Activities</b>	<u>\$ 14,983,516</u>	<u>\$ 83,780</u>	<u>\$ 2,604,458</u>	<u>\$ 12,462,838</u>	<u>\$ 1,783,891</u>

**Governmental Activities:**

***Special Assessments Bonds***

As of December 31, 2022, the County has \$208,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$6,526. On September 8, 2020, these bonds were called and paid in full by the



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bond escrow agent from the direct placement current refunding. On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$513,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 Liberty Township area refunding special assessment bonds through direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$513,000 bond issue consists of serial bonds. The 2020 current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$8,317. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$1,848. The 2022 pledged revenue coverage was 1.06 of principal and interest. Special assessment bonded debt service requirements to maturity are as follows:

Year Ending December 31	From Direct Placement		Total
	Principal	Interest	
2023	\$ 105,000	\$ 2,132	\$ 107,132
2024	103,000	1,082	104,082
Total	\$ 208,000	\$ 3,214	\$ 211,214

**General Obligation Bonds**

At December 31, 2022, the County had \$32,530,000 in governmental general obligation bonded debt principal outstanding. The west campus County engineer facility, the multi-county juvenile detention center, the County jail improvement, the County buildings improvement, and airport general obligation bonds are be repaid each year with General Fund property tax revenues. The developmental disabilities facility refunding bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Each year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. The energy conservation and the County building energy improvement general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The jail improvement bonds were issued for the purpose of constructing a new County jail. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction of a multi-county juvenile detention facility located within Fairfield County. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The County building energy improvement bonds and the energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity on December 1, 2022. The \$4,940,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The final amortization amount was \$43,668 in 2022. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on December 1, 2013. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$1,726,000 of these Various Purpose Refunding Bonds were issued to refund the 2010 County

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Facility West Campus Engineer refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with a final maturity on December 1, 2022. The \$1,726,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$20,755. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The final amortization amount was \$8,302 in 2022.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County (See Note 20). The refunding bonds were issued for a twenty year period with a final maturity on December 1, 2022. The \$950,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The final amortization amount was \$8,358 in 2022. The remaining portion of the 2003 multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013. All of the previously refunded bonds have been called and fully repaid and all previous escrow accounts have been closed. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$311,000 of these Various Purpose Refunding Bonds were issued to refund the 2010 juvenile detention portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with a final maturity at December 1, 2022. The \$311,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,159. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The final amortization amount was \$1,664 in 2022.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consisted of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$2,971. These bonds were paid in full on September 8, 2020, by the bond escrow agent from current County funds.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$11,026. All of the previously refunded

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Notes to the Basic Financial Statements  
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bonds have been called and fully repaid and all previous escrow accounts have been closed. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$776,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 developmental disabilities facility portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$776,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$12,828. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$2,851.

On August 7, 2020, the date of refunding, \$10,108,843 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 and 2012 various purpose refunding general obligation bonds. Of the \$10,108,843 paid to the escrow agent, \$508,519 was for the 2012 Liberty Township area special assessment bonds, \$1,020,825 was for the 2010 County building improvement bonds, \$1,712,440 was for the 2010 County facility west campus bonds, \$308,136 was for the 2010 juvenile detention bonds, \$205,000 was for the 2012 One-Stop Shop bonds, \$770,332 was for the 2012 developmental disabilities facility bonds, \$621,331 was for the 2010 sanitary sewer improvement bonds, \$488,392 was for the 2012 sanitary sewer Liberty Township area improvement bonds, \$2,331,190 was for the 2012 sanitary sewer improvement bonds, \$863,797 was for the 2010 water improvement bonds, and \$1,278,881 was for the 2012 water improvement bonds. The sewer and water improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$117,171. This difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The total amount amortized during 2022 was \$14,665 for governmental activities and \$16,298 for business-type activities, the Sewer Fund was \$9,347 and the Water Fund was \$6,951. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2022 was \$24,771.

The term bonds due December 1, 2037, and 2040 from the original jail improvement bond issuance are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

## Fairfield County, Ohio

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For the Year Ended December 31, 2022

Year Ending December 31	Original Issuance		
	\$ 3,540,000	\$ 600,000	\$ 3,345,000
2035	\$ 1,140,000	\$ -	\$ -
2036	1,180,000	-	-
2038	-	195,000	1,070,000
2039	-	200,000	1,115,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000
Amount due at stated maturity	1,220,000	205,000	1,160,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,815,000 of these Various Purpose Refunding Bonds were issued to refund a portion of the 2015 County jail improvement general obligation bonds, \$6,000,000 in term bonds, through a current refunding. The refunding bonds were issued for a twenty-four year period with a final maturity at December 1, 2044. The \$5,815,000 bond issue consists of serial bonds of \$5,000 and term bonds of \$5,810,000 which were issued at a premium in the amount of \$379,569. The amount of the premium amortized during 2022 was \$16,152. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$29,047. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$1,236. On December 1, 2021, the refunded jail term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The term bonds due December 1, 2032, 2034, 2036, 2041, and 2044 for the governmental activities portion of the 2021 bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue				
	\$ 930,000	\$ 830,000	\$ 860,000	\$ 1,400,000	\$ 4,410,000
2031	\$ 455,000	\$ -	\$ -	\$ -	\$ -
2033	-	410,000	-	-	-
2035	-	-	425,000	-	-
2042	-	-	-	-	1,430,000
2043	-	-	-	-	1,470,000
Total mandatory sinking fund payments	455,000	410,000	425,000	-	2,900,000
Amount due at stated maturity	475,000	420,000	435,000	1,400,000	1,510,000
Total	<u>\$ 930,000</u>	<u>\$ 830,000</u>	<u>\$ 860,000</u>	<u>\$ 1,400,000</u>	<u>\$ 4,410,000</u>
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2041	12/1/2044

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. On August 7, 2020, these bonds were paid in full by the bond escrow agent from the direct placement current refunding.

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Notes to the Basic Financial Statements  
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On August 7, 2020, the County issued \$1,948,000 in Energy Conservation Refunding Bonds in a direct placement to current refund the 2013 Energy Conservation Bonds. The refunding bonds were issued for a twenty-nine year period with a final maturity at December 1, 2028. The \$1,948,000 bond issue consists of serial bonds. \$1,930,720 was placed into an escrow account that was then transferred for payoff of the 2013 Energy Conservation bonds on August 7, 2020. The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$10,720. This difference is being reported in the accompanying financial statements as deferred outflows or resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$1,261.

On January 16, 2018, the County issued \$1,010,000 in County Buildings Improvement Bonds, Series 2017 term bonds for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued at 2.25 percent and will mature in December 1, 2032.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$790,000 of these Various Purpose Refunding Bonds were issued to refund the 2017 County building improvement general obligation bonds, \$835,000 in term bonds, through a current refunding. The refunding bonds were issued for an eleven year period with a final maturity at December 1, 2032. The \$790,000 bond issue consists of serial bonds of \$645,000 and term bonds of \$145,000 which were issued at a premium in the amount of \$64,534. The amount of the premium amortized during 2022 was \$5,612. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,853. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$422. On September 3, 2021, the refunded County building improvement term bonds were called and paid in full by the bond escrow agent from the current refunding.

The bonds due December 1, 2032, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows: \$70,000 on December 1, 2031 and the remaining balance due at stated maturity on December 1, 2032.

On August 7, 2020, the County issued an Airport Improvement general obligation bonds in the amount of \$829,000. The general obligation bonds consist of serial bonds at an interest rate of 1.92 percent for fifteen years and matures on December 1, 2034. This bond was issued to retire an Airport Improvement bond anticipation note in the amount of \$815,440. The original note issuance was used for the acquiring, constructing, and equipping of Airport improvements.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,870,000 was issued in County building energy improvement bonds for the purpose of upgrading aging buildings with energy conservation methods. These bonds were issued for a sixteen year period and consists of \$3,395,000 in serial bonds and \$2,475,000 in term bonds which were issued at a premium in the amount of \$383,467. The amount of premium amortized during 2022 was \$24,740 and they mature on December 1, 2036. At year end, \$37,412 remained unspent.

On September 3, 2021, the date of refunding, \$8,647,762 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2015 jail improvement term bonds, 2017 County Building improvement term bonds, and 2010 recovery zone bonds. Of the \$9,487,615 paid to the escrow agent, \$6,114,000 was for the 2015 jail improvement bonds, \$2,533,762 was for the 2010 recovery bonds, and \$839,853 was for the 2017 County building improvement bonds. The money for the 2017 County building improvement bonds was not deposited into the irrevocable trust, it was used to directly pay off the outstanding balance on September 3, 2021. The sewer and water recovery bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund

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statements. All of the bonds were called and paid in full by the bond escrow agent on December 1, 2021 and the escrow account was closed. This current refunding reduced the County's total debt service payments over twenty-four years by \$2,150,733 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,721,073.

General obligation bonded debt service requirements to maturity are as follows:

Year Ending December 31			From Direct Placement		Total
	Principal	Interest	Principal	Interest	
2023	\$ 1,230,000	\$ 996,969	\$ 417,000	\$ 31,648	\$ 2,675,617
2024	1,165,000	957,969	431,000	27,018	2,580,987
2025	1,180,000	919,669	271,000	22,049	2,392,718
2026	1,220,000	880,469	273,000	18,642	2,392,111
2027	1,265,000	835,769	275,000	14,984	2,390,753
2028-2032	7,005,000	3,501,644	515,000	31,849	11,053,493
2033-2037	7,405,000	2,272,313	123,000	3,552	9,803,865
2038-2042	6,775,000	1,088,563	-	-	7,863,563
2043-2044	2,980,000	134,700	-	-	3,114,700
Total	<u>\$ 30,225,000</u>	<u>\$ 11,588,065</u>	<u>\$ 2,305,000</u>	<u>\$ 149,742</u>	<u>\$ 44,267,807</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$2,305,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

**Long-Term Loans**

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0 percent, of which \$117,575 was not capitalized. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize a savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

Year Ending December 31	From Direct Borrowing
	Principal
2023	\$ 50,000
2024	50,000
2025	50,000
2026	50,000
2027	25,000
Total	<u>\$ 225,000</u>

The County's outstanding loan from direct borrowings related to governmental activities of \$225,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

**Fairfield County, Ohio**  
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**Business-Type Activities:**

***General Obligation Bonds***

As of December 31, 2022, the County had \$8,376,000 in business-type general obligation bonds principal outstanding. The 2015 sewer improvement bonds, the 2015 sanitary sewer system improvement bonds, the 2018 sanitary sewer improvement refunding bonds, the 2020 sanitary sewer improvement refunding bonds, 2020 sanitary sewer improvement Liberty Township area refunding bonds, the 2020 sanitary sewer improvement refunding bonds, and the 2021 sewer administration building refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2015 water system improvement bonds, the 2015 water improvement bonds, the 2018 water improvement refunding bonds, 2020 water system improvement refunding bonds, the 2020 water works improvement refunding bonds, and the 2021 water administration building refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On March 6, 2018, the County current refunded the remaining outstanding 2008 sewer and water improvement combined general obligation refunding bonds through the direct placement issuance of \$3,510,000 in general obligation refunding bonds. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$23,198 for the sewer improvement refunding bonds and \$27,773 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$14,090 for the sewer improvement refunding bonds and \$14,744 for the water improvement refunding bonds which consists of the 2018 refunding bonds and the remaining 2008 refunding bonds deferred amount on refunding. \$3,485,071 was deposited in an irrevocable trust. On June 1, 2018, the 2008 sewer and water improvement combined general obligation refunding bonds were called and paid in full and the escrow account was closed. As a result, \$3,415,000 in serial bonds were fully called and repaid and the liability was removed from the statement of net position as well as the unamortized bond premium. The original issuance was for a 25 year period with final maturity at June 1, 2024; after the 2008 advance refunding and the 2018 current refunding, the final maturity date is December 1, 2024.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the sanitary sewer improvement portion and \$2,490,000 was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twelve year period with final maturity on December 1, 2022. The \$1,820,000 sanitary sewer improvement bond issue consists of serial bonds. The \$2,490,000 water improvement bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$200,717 for the sanitary sewer improvement portion and \$274,675 for the water system improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$16,058 for the sanitary sewer improvement portion and \$21,974 for the water system improvement portion. On September 8, 2020 these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$626,000 of these Various Purpose Refunding Bonds were issued to refund the remaining outstanding 2010 sanitary sewer improvement portion of the refunding bonds while \$871,000 were issued to refund the remaining outstanding 2010 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with final maturity on December 1, 2022. Both the \$626,000 and \$871,000 bond issues consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of

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\$7,717 for the sanitary sewer improvement bonds and \$10,433 for the water system improvement bonds. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$3,086 for the sanitary sewer improvement bonds and \$4,173 for the water system improvement bonds.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$35,388 for the sewer improvement refunding bonds and \$15,928 for the water improvement refunding bonds. On September 8, 2020 these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$492,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 sanitary sewer improvement Liberty Township area refunding bonds portion, \$2,350,000 were issued to refund the 2012 sanitary sewer improvement refunding bonds, and \$1,289,000 were issued to refund the 2012 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a six year period with a final maturity at December 1, 2025. All of these bond issues consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$34,431 for the sewer fund bonds and \$15,276 for the water fund bonds. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$6,261 for the sewer bonds and \$2,778 for the water bonds.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and water system improvement general obligation bonds in the amount of \$722,456. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment, and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The Sewer and Water improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the sewer and water facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$153,018 for sewer purposes and \$100,332 for water purposes. The amount of premium amortized during 2022 was \$7,651 for sewer purposes and \$5,016 for water purposes. At year end, \$603,152 in bonds remained unspent for the Sewer Fund.



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On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$2,460,000 of these current refunding Various Purpose Refunding Bonds, \$1,230,000 for Water and Sewer Enterprise Funds each, were issued to refund the County's recovery zone economic development term bonds in the amount of \$2,485,000, which were used for Sewer and Water's administration building. The refunding bonds were issued for a nineteen year period with a final maturity at December 1, 2040. The \$2,460,000 bond issue consists of serial bonds of \$550,000 each for Sewer and Water and term bonds of \$680,000 each for Sewer and Water, which were issued at a premium in the amount of \$53,230 each for Sewer and Water. The amount of the premium amortized during 2022 was \$2,730 each for Sewer and Water. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$24,381 each for Sewer and Water. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2022 was \$1,250 each for Sewer and Water. On December 1, 2021, the refunded recovery zone economic development term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The Sewer and Water term bonds due December 1, 2032, 2034, 2036, and 2040 for the business-type activities are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue			
	\$ 245,000	\$ 260,000	\$ 275,000	\$ 580,000
2031	\$ 120,000	\$ -	\$ -	\$ -
2033	-	130,000	-	-
2035	-	-	135,000	-
2037	-	-	-	140,000
2038	-	-	-	145,000
2039	-	-	-	145,000
Total mandatory sinking fund payments	120,000	130,000	135,000	430,000
Amount due at stated maturity	125,000	130,000	140,000	150,000
Total	<u>\$ 245,000</u>	<u>\$ 260,000</u>	<u>\$ 275,000</u>	<u>\$ 580,000</u>
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2040

The following tables list the annual debt service requirements to maturity for general obligation bonds of Sewer and Water funds:

Year Ending December 31	Sewer		From Direct Placement Sewer		Total
	Principal	Interest	Principal	Interest	
2023	\$ 172,500	\$ 94,269	\$ 728,000	\$ 27,374	\$ 1,022,143
2024	175,000	88,419	745,000	16,779	1,025,198
2025	185,000	82,469	489,000	5,379	761,848
2026	192,500	76,169	-	-	268,669
2027	197,500	69,019	-	-	266,519
2028-2032	1,085,000	237,588	-	-	1,322,588
2033-2037	700,000	60,806	-	-	760,806
2038-2040	220,000	8,850	-	-	228,850
Total	<u>\$ 2,927,500</u>	<u>\$ 717,589</u>	<u>\$ 1,962,000</u>	<u>\$ 49,532</u>	<u>\$ 5,656,621</u>

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

Year Ending December 31	Water		From Direct Placement Water		Total
	Principal	Interest	Principal	Interest	
	2023	\$ 132,500	\$ 70,325	\$ 476,000	
2024	135,000	66,075	483,000	11,069	695,144
2025	140,000	61,725	220,000	2,420	424,145
2026	142,500	57,225	-	-	199,725
2027	147,500	52,075	-	-	199,575
2028-2032	815,000	183,469	-	-	998,469
2033-2037	575,000	54,469	-	-	629,469
2038-2040	220,000	8,850	-	-	228,850
Total	<u>\$ 2,307,500</u>	<u>\$ 554,213</u>	<u>\$ 1,179,000</u>	<u>\$ 32,698</u>	<u>\$ 4,073,411</u>

The County's outstanding 2022 bonds from direct placement related to business-type activities of \$3,141,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

### Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loans are payable solely from sewer customer net revenues and are payable through 2023. Annual principal payments on the OPWC loan is expected to require 0.1 percent of net revenues. The OPWC loan total principal paid for the current year and total customer net revenues were \$4,278 and \$3,224,775, respectively.

There is no revenue pledged for the repayment of the OPWC loan for the 2007 water improvements. This OPWC loan was originally issued by the Greenfield Township Water and Sewer District that was merged with the County in 2018. The loan had an outstanding balance of \$59,954 at the time of the merger.

Annual OPWC debt service requirements for both sewer and water improvements to maturity for the loans are as follows:

Year Ending December 31	From Direct Borrowings	
	2003 Sewer Principal	2007 Water Principal
2023	\$ 4,279	\$ 6,661
2024	-	6,662
2025	-	6,661
2026	-	6,661
Total	<u>\$ 4,279</u>	<u>\$ 26,645</u>

The County's outstanding OPWC loans from direct borrowings related to business type activities of \$30,924 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County has issued numerous Ohio Water Development Authority (OWDA) loans for various sewer and water projects. In connection with the loan funds received from the OWDA, the County has pledged future customer revenues of the Sewer and Water Enterprise Funds, net of specified operating expenses and net of debt service requirements on the general obligation bonds (which have first priority and a lien on net income available for debt service), to repay these loans.

**Fairfield County, Ohio**  
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For the Year Ended December 31, 2022

County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$903,008. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 2.9 percent of net revenues while interest payments are expected to require 0.7 percent of net revenues for 2022. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$92,346, \$22,280, and \$3,224,775, respectively.

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. During 2018, an additional \$127,262 was forgiven by OWDA for a total of \$1,235,791; which left \$1,257,573 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund was assigned OWDA loans with an outstanding balance of \$552,040 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 3.8 percent of net revenues while interest payments are expected to require 1.0 percent of net revenues for 2022. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$70,283, \$18,102, and \$1,870,061, respectively.

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County has drawn down \$2,493,364 of the loan through December 31, 2022. The remaining loan balance of \$154,862 is available to be drawn down in the future.

A summary of the principal and interest requirements to retire these loans are as follows:

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2023	\$ 97,630	\$ 18,538	\$ 71,413	\$ 17,062	\$ 204,643
2024	103,221	14,582	72,595	15,976	206,374
2025	109,142	10,400	73,827	14,842	208,211
2026	69,314	6,041	75,114	13,659	164,128
2027	25,704	4,093	76,457	12,422	118,676
2028-2032	83,479	5,910	382,477	42,242	514,108
2033-2037	-	-	349,320	11,705	361,025
2038-2042	-	-	222,550	-	222,550
2043-2046	-	-	122,574	-	122,574
Total	\$ 488,490	\$ 59,564	\$ 1,446,327	\$ 127,908	\$ 2,122,289

The County's outstanding OWDA loans from direct borrowing of related to business type activities \$1,934,817 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Other Long-Term Items:**

***Compensated Absences***

The County will pay compensated absences from the General Fund, Community Services, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Fiscal Recovery, Dog Adoption Center and Shelter, Child Support and Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Other Judicial Programs, Other Public Safety Programs, and Target Community Alternative to Prison Special Revenue Funds, and the Sewer and Water Enterprise Funds.

***Leases***

The County's has outstanding agreements to lease copiers, office space, and buildings in governmental activities. Due to the implementation of GASB Statement 87, these leases plus existing prior year capital leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2023	\$316,047	\$20,674
2024	270,082	14,350
2025	158,030	9,599
2026	94,986	5,693
2027	94,221	2,024
	<u>\$933,366</u>	<u>\$52,340</u>

***Legal Debt Margin***

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2022, are a margin on unvoted debt of \$45,229,955, and an overall debt margin of \$114,211,779.

***Asset Retirement Obligations***

The County will be required to pay future obligations related to the asset retirement of certain capital assets when they are removed from service. For additional information related to the asset retirement obligations, see Note 25.

***Net Pension/OPEB Liabilities***

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension and OPEB liabilities, see Notes 12 and 13. There are no payment schedules for the net pension liabilities; however, employer pension contributions are made from the following funds: General Fund, Community Services, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Fiscal Recovery, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Other Judicial Programs, Other Public Safety Programs, and Target Community Alternative to Prison Special Revenue Funds, and the Sewer and Water Enterprise Funds.

**Fairfield County, Ohio**  
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**Conduit Debt**

To further economic development in the County, the County issued two bonds that provided capital financing to private-sector entities to acquire, construct, renovate, install, and equip hospital facilities at Fairfield Medical Center and multifamily residential rental housing facilities at Collins Road Properties, Ltd. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for these bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$86,097,182 and are as follows: Fairfield Medical Center \$80,465,000 and Collins Road Properties, Ltd. \$5,632,182.

Additionally, as authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. Under Ohio Law, this lease-purchase agreement does not represent an obligation of the County at December 31, 2022. The properties financed are pledged as collateral, and the lease-purchase agreement is payable solely from payments received from the private-sector entity. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County. At the end of the lease-purchase agreement, the County will relinquish title to Lifeline of Ohio Organ Procurement, Inc. The amount outstanding at December 31, 2022, is \$2,707,500.

**NOTE 17 - INTERFUND TRANSACTIONS**

Interfund transfers during 2022 consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Total</u>
	<u>Major Funds</u>			
	<u>General</u>	<u>Community Services</u>	<u>Other Nonmajor Governmental</u>	
Major Governmental Funds:				
General Fund	\$ -	\$ 396,198	\$ 8,614,609	\$ 9,010,807
Developmental Disabilities	-	-	100,000	100,000
Other Nonmajor Governmental	<u>4,177,491</u>	<u>-</u>	<u>639,725</u>	<u>4,817,216</u>
Total All Funds	<u>\$ 4,177,491</u>	<u>\$ 396,198</u>	<u>\$ 9,354,334</u>	<u>\$ 13,928,023</u>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to move money to the General Fund to close out no longer used funds, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to transfer resources into the capital project funds to be spent on capital related projects.

Interfund balances at December 31, 2022, consist of the following individual interfund receivables/payables:

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	<b>Interfund Receivable</b>							
	<b>Major Funds</b>				<b>Major Funds</b>			
<b>Interfund Payable</b>	General	Community Services	Alcohol, Drug Addiction, and Mental Health Board	Other Nonmajor Governmental	Sewer	Water	Governmental Activities - Internal Services	Total
<i>Major Governmental Fund:</i>								
General Fund	\$ -	\$ -	\$ -	\$ 6,351	\$ 1,424	\$ 1,246	\$ 19,149	\$ 28,170
Community Services	-	-	-	2,379	-	-	-	2,379
Developmental Disabilities	-	-	-	-	14	13	-	27
Child/Adult Protective Services	-	44,326	-	-	-	-	-	44,326
<i>Other Nonmajor Governmental</i>	3,188,043	901,067	50,000	10,435	-	-	-	4,149,545
<i>Governmental Activities - Internal Service</i>	75,205	-	-	-	-	-	-	75,205
<b>Total All Funds</b>	<b>\$ 3,263,248</b>	<b>\$ 945,393</b>	<b>\$ 50,000</b>	<b>\$ 19,165</b>	<b>\$ 1,438</b>	<b>\$ 1,259</b>	<b>\$ 19,149</b>	<b>\$ 4,299,652</b>

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to Children Services, Emergency Management and Homeland Security, Community Development Block Grant, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, and Home Special Revenue Funds, and the Airport Construction Grant Capital Projects Fund.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$180,049.

In 2013, the County purchased a \$1,000,000 bond from the Developmental Disabilities Facilities Capital Projects Fund for a ten-year period. At December 31, 2021, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$217,697. During 2022, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$107,505; therefore, the remaining outstanding principal balance was \$110,192 as of December 31, 2022. For GAAP reporting purposes, the outstanding bond in the amount of \$110,192, and the accrued interest payable on the debt in the amount of \$1,849 are reflected as an interfund receivable and an interfund payable in the respective funds. The repayment of the bond was reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

<b>Interfund Payable</b>	<b>Interfund Receivable</b>
Other Governmental Funds	General
	\$ 112,041

The interfund transaction for the Developmental Disabilities Facilities Capital Projects Fund bond will mature in 2023. Scheduled payments for the final maturity in 2023 are \$110,192 in principal and \$2,755 in interest.

**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS**

**Coshocton-Fairfield-Licking-Perry Solid Waste District**

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, which is a jointly governed organization. The District's purpose is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

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Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2022. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

**Fairfield County Multi-System Youth Committee**

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$516,326 to the Committee during 2022 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

**Fairfield County Visitors and Convention Bureau**

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. The board of no fewer than nine and no more than fifteen operates the Bureau. Two of the board members are selected by the County Commissioners. The remaining board members are elected by majority vote of the quorum of the non-departing Directors. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2022, the County had contributed \$3,400 to the Bureau for a Hotel Study. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 158 West Wheeling Street, Lancaster, Ohio 43130.

**Mid-Eastern Ohio Regional Council (MEORC)**

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services nineteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. The County paid \$133,254 to the Council during 2022 for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

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**Fairfield County Family, Adult, and Children First Council**

The Fairfield County Family, Adult, and Children First 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 Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health or designee; Director of the Fairfield County Job and Family Services; Director of the Child Protective Services Division of Job and Family Services; Superintendent of the Fairfield County Developmental Disabilities Board; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; President of the Fairfield County Commissioners or designee; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2022, the County paid \$961,026 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**Lancaster-Fairfield Community Action Agency**

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2022, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$13,300, \$625,369, and \$4,500 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

**Area 20-21 Workforce Development Board**

The Area 20-21 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2022, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit**

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county,



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and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a nine-member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2022, the County contributed \$75,098 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**Perry Multi-County Juvenile Facility**

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2022, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**Central Ohio Rural Planning Organization**

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2022, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 19 - RELATED ORGANIZATIONS**

**Fairfield County District Library**

The Fairfield County District Library is statutorily created as a separate and distinct political subdivision of the State. Four trustees of the District Library are appointed by the County Commissioners, and the judges of the Common Pleas Court appoint three trustees. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Due process is required to remove board members. The County provides no subsidies. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

### **Fairfield County Park District**

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2022, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

### **Fairfield Metropolitan Housing Authority**

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street Lancaster, Ohio 43130.

### **NOTE 20 - JOINT VENTURES**

#### **Fairfield County Regional Planning Commission**

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 43-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2022, the County contributed \$150,000 to the Commission for their annual subsidy which was approximately 52 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$38,765. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

#### **Fairfield, Hocking, Licking, and Perry Multi-County Detention District**

The Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing a detention home to treat juvenile offenders and their families in a community setting in such a manner as to reduce the probability of the youth reentering the juvenile justice system. Basic to the philosophy of the District is the idea that every young person is an individual who is unique and worthy of respect. The operation of the District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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Each county will be contributing to the District in the form of a local share as a match for the grant revenues from the Ohio Department of Youth Services. The contribution will be based on the number of children from each county who are maintained in the home during the year. In addition to the initial contribution, there will be an annual contribution by each county for operational expenses. The counties are responsible for all major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

In 2022, the District received \$2,125,398 in contributions from member counties, for a 22 year total of \$42,091,000 from all member counties. Fairfield County contributed \$523,853 in 2022, for a 22 year total of \$16,970,517 being contributed by the County as of December 31, 2022. The County's total contributions represent 40 percent of total member contributions as of December 31, 2022. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003, refunded this debt in 2010, and then refunded this debt again in 2020 to cover the County's portion of the construction of the juvenile detention center. This bond was paid in full in 2022, see Note 16 for more information. The County's share of the joint venture is \$1,057,026 as of December 31, 2022. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

**NOTE 21 - RISK SHARING POOLS**

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

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit 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. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2022 was \$480,883.

**County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program**

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Retrospective Rating Program is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of nine members as follows: the president of the CCAO, treasurer of CCAO, and seven representatives elected from the participating counties.

**Fairfield County, Ohio**  
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CCAO, a Bureau of Workers' Compensation certified sponsor, established the program based upon guidelines set forth by the Bureau of Workers' Compensation (BWC). CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for workers compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each county to CCAO in proportion to its payroll to the total payroll of the group.

The County began participating in the program effective January 1, 2010. In 2022, the County paid premiums to BWC totaling \$331,470.

**NOTE 22 - CONTINGENT LIABILITIES**

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

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

**NOTE 23 - RELATED PARTY TRANSACTIONS**

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$29,962 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

**NOTE 24 - TAX ABATEMENT DISCLOSURES**

As of December 31, 2022, the County provides tax abatements through an Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone which provides property tax abatements to encourage new investment in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. Abatements are obtained through application by the property owner, including proof that the improvement have been made, and equal 75 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill. An agreement that was approved in 2019 with Blue Label Digital; however, the tax abatement did not begin until 2022 tax collections. This agreement was approved for the Enterprise Zone as part of an expansion project that resulted in a new addition to their facility and as many as 70 new jobs. The 2022 abated taxes are as follows:

Purpose	Actual Percentage of Taxes Abated During the Year	Actual Amount of Taxes Abated During the Year
Manufacturing	44%	\$17,916

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**Tax Abatements Approved by Other Entities**

County property tax revenues were reduced as follows under agreements entered into by other governments:

<b>Overlapping Government</b>	<b>Amount of 2022 Taxes Abated</b>
City of Lancaster	\$179,277
City of Canal Winchester	96,534
City of Pickerington	7,503
<i>Total</i>	\$283,314

**NOTE 25 - ASSET RETIREMENT OBLIGATIONS**

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

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administration Code Section 1301-7-9 and retire 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. This asset retirement obligation (ARO) of \$286,000 associated with the County's underground storage tanks was estimated by the County Auditor's Office using actual examples from underground storage tank removals completed by the Fairfield County Land Reutilization Corporation in 2019. The remaining useful life of these USTs range from 2 to 24 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Utilities Director estimates these public safety issues to include removing any tankage, removing certain building structures for ease of equipment removal, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,035,000 associated with the County waste water treatment facilities was estimated by the County Utilities Director. The remaining useful life of these facilities range from 8 to 45 years.

**NOTE 26 - FUND BALANCES**

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

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Fund Balances	General	Community Services	Developmental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Child/Adult Protective Services	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>							
Long-Term Note Receivable	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000
Unclaimed Monies	95,833	-	-	-	-	-	95,833
Prepays	322,487	1,277	24,557	4,180	-	91,968	444,469
Materials and Supplies Inventory	214,768	4,624	29,500	-	-	407,113	656,005
<b>Total Nonspendable</b>	<b>1,608,088</b>	<b>5,901</b>	<b>54,057</b>	<b>4,180</b>	<b>-</b>	<b>499,081</b>	<b>2,171,307</b>
<b>Restricted for:</b>							
Road, Bridge, and Culvert Projects	-	-	-	-	-	9,673,515	9,673,515
Community Services	-	2,997,730	-	-	-	-	2,997,730
Developmental Disabilities	-	-	34,294,241	-	-	-	34,294,241
Mental Health	-	-	-	14,250,706	-	-	14,250,706
Real Estate Assessment and Delinquencies	-	-	-	-	-	5,665,575	5,665,575
Ditch Maintenance	-	-	-	-	-	1,804,233	1,804,233
Juvenile Court Services	-	-	-	-	-	79,489	79,489
Child Support Enforcement	-	-	-	-	-	4,552,837	4,552,837
Child, Adult, and Senior Protective Services	-	-	-	-	13,360,904	2,744,905	16,105,809
Children Services and Children's Trust	-	-	-	-	-	5,818,644	5,818,644
Community Development Block Grant	-	-	-	-	-	169,371	169,371
Economic Development Assistance	-	-	-	-	-	1,813,752	1,813,752
Dog and Kennel Services	-	-	-	-	-	573,394	573,394
Court Computers Services	-	-	-	-	-	1,895,229	1,895,229
Sheriff Services	-	-	-	-	-	1,302,672	1,302,672
Wireless 9-1-1 Services	-	-	-	-	-	135,801	135,801
Youth Services	-	-	-	-	-	439,649	439,649
Capital Projects	-	-	-	-	-	517,659	517,659
Debt Service	-	-	-	-	-	218,126	218,126
Other Purposes	-	-	-	-	-	1,907,709	1,907,709
<b>Total Restricted</b>	<b>-</b>	<b>2,997,730</b>	<b>34,294,241</b>	<b>14,250,706</b>	<b>13,360,904</b>	<b>39,312,560</b>	<b>104,216,141</b>
<b>Committed to:</b>							
Building Inspections	255,874	-	-	-	-	-	255,874
Notary Services	64,342	-	-	-	-	-	64,342
Enterprise Zone Plans	3,546	-	-	-	-	-	3,546
Capital Improvements	-	-	-	-	-	2,924,094	2,924,094
County Administration	193,740	-	-	-	-	-	193,740
Equipment/Capital Outlay	68,165	-	-	-	-	-	68,165
<b>Total Committed</b>	<b>585,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,924,094</b>	<b>3,509,761</b>
<b>Assigned to:</b>							
Capital Improvements	-	-	-	-	-	2,353,627	2,353,627
Purchases on Order:							
County Administration	929,273	-	-	-	-	-	929,273
County Courts	149,297	-	-	-	-	-	149,297
Health and Safety Services	134,367	-	-	-	-	-	134,367
Capital Outlay/Supplies	437,034	-	-	-	-	-	437,034
Subsequent Year's Appropriations	2,973,708	-	-	-	-	-	2,973,708
<b>Total Assigned</b>	<b>4,623,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,353,627</b>	<b>6,977,306</b>
<b>Unassigned (Deficit):</b>	<b>32,556,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,975)</b>	<b>32,519,847</b>
<b>Total Fund Balances</b>	<b>\$ 39,374,256</b>	<b>\$ 3,003,631</b>	<b>\$ 34,348,298</b>	<b>\$ 14,254,886</b>	<b>\$ 13,360,904</b>	<b>\$ 45,052,387</b>	<b>\$ 149,394,362</b>

**Fairfield County, Ohio**  
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On September 23, 2014, the Board of County Commissioners approved a resolution to target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. If the fund balance falls below the targeted range, the County will use the following budget strategies to replenish the unassigned fund balance within three years: reduce recurring expenditures to eliminate any structural deficit; increase revenue, pursue other funding sources; or some combination of the two prior options. Fund balance reserves are maintained to avoid interruption in operations, meet obligations, and minimize opportunity costs. Minimum unassigned fund balances will only be made available for extraordinary events as follows: major projects that are long-term in nature; temporary gap financing pending permanent financing and/or grant monies; disaster recovery; or potential service disruptions.

**NOTE 27 - 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 ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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.

The 2022 activity includes, \$634,866 which was sub granted to other governments. These amounts are reflected as intergovernmental expenditures in the Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

**NOTE 28 - FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE**

**The Airport**

The constitution and laws of the State of Ohio establish the rights and privileges of Fairfield County Airport Authority, Fairfield County, Ohio (the Airport Authority) as a body corporate and politic. The Airport Authority was created under Ohio Revised Code, section 308.03 by the Board of Commissioners by resolution on November 15, 1967. The Fairfield County Commissioners appoint seven Board members to direct the Airport Authority. The Airport Authority is responsible for the safe and efficient operation and maintenance of Fairfield County Airport Authority. Due to the imposition of will exerted by the County, financial burden for the Airport Authority, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The Airport Authority operates on a year ending December 31.

The Airport Authority's management believes these financial statements present all activities for which the Airport Authority is financially accountable.

**Reporting Entity**

The Airport Authority has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Airport Authority are not misleading. The primary government consist of all departments, boards and agencies that are not legally separate from the Airport Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Airport Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Airport Authority is able to

**Fairfield County, Ohio**  
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significantly influence the programs or services performed or provided by the organization; or (2) the Airport Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Airport Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Airport Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Airport Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of the Airport Authority. The Airport Authority is, however, considered to be a component unit of Fairfield County ("the County") by virtue of the fact the Airport Authority's Governing Board is appointed by the County and the Airport Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Airport Authority is not financially accountable for any other organization.

**Public Entity Risk Pool**

The Airport Authority, through Fairfield County, participates in a public entity risk pool. See the Public Entity Risk Pool section.

***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

The basic financial statements of the Airport Authority have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Airport Authority's accounting policies are described below.

**Basis of Presentation**

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

**Government-Wide Financial Statements.** The statement of net position and the statement of activities display information about the Airport Authority as a whole. The statement of net position presents the financial condition of the governmental-type activities of the Airport Authority at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Airport Authority's governmental activities. Direct expenses are those that are specifically associated with a service or program, and therefore clearly identifiable to a particular function. The policy of the Airport Authority is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program. Revenues which are not classified as program revenues are presented as general revenues of the Airport Authority, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Airport Authority.

**Fund Financial Statements.** During the year, the Airport Authority segregates transactions related to certain Airport Authority functions or activities in separate fund in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Airport Authority at this more detailed level.

**Fund Accounting**

The Airport Authority uses fund accounting to segregate cash that is restricted as to use. The Airport Authority classifies its only fund as General fund. The General fund reports all financial resources except those required to be accounted for in another fund.



### **Measurement Focus**

Government-Wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities and deferred inflows of resources associated with the operation of the Airport Authority are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

### **Basis of Accounting**

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

### **Revenues – Exchange and Nonexchange Transactions**

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

Nonexchange transactions, in which the Airport Authority received value without directly giving equal value in return include contributions. Revenue from contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, and expenditure requirements, in which the resources are provided to the Airport Authority on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, intergovernmental revenue sources are considered to be both measurable and available at year end.

Unavailable revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

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**Deferred Inflows of Resources**

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Authority, deferred inflows of resources include leases. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in systematic and rational manner over the term of the lease.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**Budgetary**

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's budget appears in the Budgetary Activity section.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Fairfield County Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission approves estimated resources.

**Encumbrances** The Fairfield County Board of Commissioners reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

**Cash and Cash Equivalents**

As the Ohio Revised Code permits, the Fairfield County Treasurer holds the Airport Authority's deposits as the Airport Authority's custodian. The Airport Authority's deposits are presented in the balance sheet as "Cash and Cash Equivalents."

**Receivables and Payables**

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

Receivables at December 31, 2022, consisted of amounts from accounts receivable and intergovernmental receivable. All receivables are considered collectible in full. A summary of the principal items of receivables reported on the statement of net position follows:

	<u>Amount</u>
Accounts Receivable	\$17,682
Accrued Interest Receivable	93
Lease Receivable	51,516

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Receivables have been disaggregated on the face of the basic financial statements. All receivables are expected to be collected within the subsequent year except for the leases receivable.

Accounts receivable consists of fuel sales and hanger. Accrued interest and leases receivable consists of an outstanding lease agreement which meets the requirements of a lease based on guidance from the Governmental Accounting Standards Board Statement No. 87.

**Inventory Held for Resale**

Inventory held for resale consists of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

**Prepaid Items**

The Airport Authority records payments made to vendors for services that will benefit periods beyond December 31, 2022, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Airport Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Nonspendable** The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash and includes prepaids.

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

**Committed** The Board can *commit* amounts via formal action (resolution). The Airport Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**Net Position**

Net position is the residual amount when comparing assets to liabilities. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors or laws or regulations of other governments. The Airport Authority, where applicable, applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

**Income Tax Status**

The Airport Authority is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Airport Authority is not a private foundation within the meaning of Section 509 (a). Contributions to the Airport Authority are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Airport Authority's tax status.

**Estimates**

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

**Leases**

The Authority serves as lessor in a noncancellable lease which is accounted for as follows:

**Lessor** At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2022, follows:

Fund Type	2022 Budgeted vs. Actual Receipts		
	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 716,628	\$784,040	\$67,412

Fund Type	2022 Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$ 1,035,121	\$876,842	\$158,279

**RISK MANAGEMENT**

The Airport Authority 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 disaster. By contracting with ACE Property and Casualty Insurance Company and the County Risk Sharing Authority (CORSA) (which is maintained through Fairfield County's policy) for liability and property insurance, the Airport Authority has addressed these various types of risk.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

The ACE program has a \$10,000,000 limit coverage on products-completed operations, personal injury, advertising injury, and malpractice, with \$10,000,000 for each occurrence. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, \$2,000,000 hangar keepers limit any one occurrence, and \$1,000,000 hangar keepers limit any one aircraft.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including direct physical loss or damage, collapse, and equipment breakdown to property. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. CORSA does not include any coverage for aircraft/aircraft liability. CORSA coverage is secondary if a claim would fall under coverage of the ACE program.

The Airport Authority has had no significant reductions in any of its insurance coverage from the prior year. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

**CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022, was as follows:

Capital Assets Activity				
Assets	12/31/2021 Balance	2022 Additions	2022 Deletions	12/31/2022 Balance
Equipment	\$ 96,140	\$0	\$0	\$96,140
Accumulated Depreciation	(32,477)	(13,411)	0	(45,888)
Book Value	<u>\$63,663</u>	<u>(\$13,411)</u>	<u>\$0</u>	<u>\$50,252</u>

**FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Airport Authority is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the General Fund is presented below for 2022:

Fund Balances	General Fund
<b>Nonspendable</b>	
Prepays	\$1,905
<b>Committed to</b>	
Operations and Repairs	11,993
<b>Assigned to</b>	
Purchases on Order	71,113
Unassigned	<u>289,989</u>
<b>Total Fund Balances</b>	<u>\$375,000</u>

**OTHER COMMITMENTS**

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2022, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2022, the Airport Authority's commitments for encumbrances in the General Fund are \$83,106.

**PUBLIC ENTITY RISK POOL**

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

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit 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. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Airport Authority does not have an equity interest in CORSA.

**RELATED PARTY TRANSACTIONS, CONTRIBUTIONS, AND CONTINGENT LIABILITIES**

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$29,962 and they are reflected as in-kind contributions.

During 2022, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

The Airport Authority is currently not a party to any material legal proceedings.

**CHANGE IN ACCOUNTING PRINCIPLE**

For fiscal year 2022, the Authority implemented the Governmental Accounting Standards Board's (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The Authority also implemented GASB statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 92, *Omnibus 2020*; GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*; and *Implementation Guide No. 2020-1*.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the Authority's 2022 financial statements. The Authority

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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recognized \$54,329 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The Authority has no conduit debt agreements.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the Authority's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91, and GASB 97 were incorporated in the Authority's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

**RECEIVABLES**

Receivables at December 31, 2022, consisted of leases, accounts, and accrued interest receivable. The accrued interest receivable is expected to be collected within one year.

The Authority is reporting leases receivable of \$51,516 in the General Fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the Authority recognized lease revenue of \$2,813 and interest revenue of \$989 in the General Fund. In 2017, the Authority entered a 15-year leasing arrangement with SAS Aviation Properties, LLC for a track of land. This lease is paid monthly and ends on April 30, 2032. A summary of future lease revenue is as follows:

<u>Year Ending December 31</u>	<u>From Direct Placement</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2023	\$ 3,970	\$ 1,118	\$ 5,088
2024	4,217	1,026	5,243
2025	4,471	929	5,400
2026	4,742	826	5,568
2027	5,020	716	5,736
2028-2032	29,096	1,685	30,781
Total	<u>\$ 51,516</u>	<u>\$ 6,300</u>	<u>\$ 57,816</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 of 2021 while the national state of emergency ended in April 2023. During 2022, the Authority received COVID-19 funding. The Authority will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

During 2022, the Authority received intergovernmental revenues from the American Rescue Plan Act of 2021 through Federal Aviation Administration for a Rescue Grant. This grant was received and spent during 2022. The funding is used for operational expenses.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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**NOTE 29 - SUBSEQUENT EVENT**

On May 16, 2023, the Board of Commissioners authorized the issuance of bonds of not to exceed \$3,100,000 for the purpose of paying part of the cost of constructing a ten-unit T-hangar and four commercial box hangars to be located at the Fairfield Airport.



# Required Supplementary Information

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

	2022	2021	2020
County's Proportion of the Net Pension Liability	0.30860011%	0.28939001%	0.27556830%
County's Proportionate Share of the Net Pension Liability	\$26,849,458	\$42,852,358	\$54,467,942
County's Covered Payroll	\$42,522,668	\$38,241,973	\$36,767,502
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	63.14%	112.06%	148.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%

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

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

See accompanying notes to required supplementary information.

2019	2018	2017	2016	2015	2014
0.27785520%	0.27799920%	0.28058940%	0.28623777%	0.27400100%	0.27400100%
\$76,098,906	\$43,612,683	\$63,717,082	\$49,579,990	\$33,047,583	\$32,301,149
\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
213.86%	125.52%	183.81%	148.26%	104.22%	102.82%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Five Years (1) \**

	<u>2022</u>	<u>2021</u>
County's Proportion of the Net Pension Asset	0.22886227%	0.20820982%
County's Proportionate Share of the Net Pension Asset	\$901,729	\$601,027
County's Covered Payroll	\$1,043,371	\$905,979
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	86.42%	66.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	169.88%	157.67%

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

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

See accompanying notes to required supplementary information.

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<u>2020</u>	<u>2019</u>	<u>2018</u>
0.18089190%	0.18894150%	0.17681310%
\$377,203	\$211,280	\$240,702
\$806,757	\$808,093	\$724,138
46.76%	26.15%	33.24%
145.28%	126.64%	137.28%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Ten Fiscal Years \**

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.005009840%	0.005269721%	0.005717790%	0.006221020%
County's Proportionate Share of the Net Pension Liability	\$1,113,694	\$673,781	\$1,383,502	\$1,375,741
County's Covered Payroll	\$651,307	\$650,250	\$690,050	\$730,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to required supplementary information.

2018	2017	2016	2015	2014	2013
0.006374030%	0.006021300%	0.006296120%	0.006126740%	0.005798690%	0.005798690%
\$1,401,506	\$1,430,373	\$2,107,500	\$1,693,252	\$1,410,442	\$1,680,109
\$724,621	\$661,971	\$662,471	\$639,221	\$799,738	\$829,408
193.41%	216.08%	318.13%	264.89%	176.36%	202.57%
77.30%	75.30%	72.10%	72.10%	74.70%	69.30%

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

	<u>2022</u>	<u>2021</u>
County's Proportion of the Net OPEB Liability	0.30254770%	0.28322294%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$9,476,257)	(\$5,045,844)
County's Covered Payroll	\$43,892,068	\$39,404,473
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-21.59%	-12.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%

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

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

See accompanying notes to required supplementary information.



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2020	2019	2018	2017
0.26948160%	0.27196920%	0.27144900%	0.27263700%
\$37,222,409	\$35,458,363	\$29,477,361	\$27,537,264
\$37,920,952	\$36,711,908	\$35,825,383	\$35,597,618
98.16%	96.59%	82.28%	77.36%
47.80%	46.33%	54.14%	54.04%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)*  
*State Teachers Retirement System of Ohio - OPEB Plan*  
*Last Six Fiscal Years (1) \**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's Proportion of the Net OPEB Liability (Asset)	0.005009840%	0.005269721%	0.005717790%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$129,722)	(\$111,108)	(\$100,489)
County's Covered Payroll	\$651,307	\$650,250	\$690,050
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	230.70%	174.70%	182.10%

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

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

See accompanying notes to required supplementary information.

2019	2018	2017
0.006221020%	0.006374030%	0.006021300%
(\$103,034)	(\$102,424)	\$234,929
\$730,371	\$724,621	\$661,971
-14.11%	-14.13%	35.49%
174.70%	176.00%	47.10%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*Ohio Public Employees Retirement System*  
*Last Ten Years*

	2022	2021	2020	2019
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$6,526,023	\$6,266,763	\$5,638,657	\$5,422,186
Contributions in Relation to the Contractually Required Contribution	<u>(6,526,023)</u>	<u>(6,266,763)</u>	<u>(5,638,657)</u>	<u>(5,422,186)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$44,340,592	\$42,522,668	\$38,241,973	\$36,767,502
Contributions as a Percentage of Covered Payroll	<u>14.72%</u>	<u>14.74%</u>	<u>14.74%</u>	<u>14.75%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$151,834	\$146,072	\$126,837	\$112,946
Contributions in Relation to the Contractually Required Contribution	<u>(151,834)</u>	<u>(146,072)</u>	<u>(126,837)</u>	<u>(112,946)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,084,529	\$1,043,371	\$905,979	\$806,757
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPERS Plan (1)</b>				
Contractually Required Contribution	\$70,488	\$54,776	\$46,500	\$46,138
Contributions in Relation to the Contractually Required Contribution	<u>(70,488)</u>	<u>(54,776)</u>	<u>(46,500)</u>	<u>(46,138)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$46,102,792	\$43,892,068	\$39,404,473	\$37,920,952
Contributions as a Percentage of Covered Payroll	<u>0.15%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to required supplementary information.

2018	2017	2016	2015	2014	2013
\$5,250,326	\$4,781,015	\$4,413,690	\$4,262,745	\$4,043,186	\$4,309,411
<u>(5,250,326)</u>	<u>(4,781,015)</u>	<u>(4,413,690)</u>	<u>(4,262,745)</u>	<u>(4,043,186)</u>	<u>(4,309,411)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
<u>14.75%</u>	<u>13.76%</u>	<u>12.73%</u>	<u>12.75%</u>	<u>12.75%</u>	<u>13.72%</u>
\$113,133	\$94,138	\$78,446	\$77,245	\$68,831	\$80,384
<u>(113,133)</u>	<u>(94,138)</u>	<u>(78,446)</u>	<u>(77,245)</u>	<u>(68,831)</u>	<u>(80,384)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$808,093	\$724,138	\$653,717	\$643,708	\$573,592	\$618,338
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$45,124	\$390,636	\$730,619	\$709,150	\$668,475	\$344,865
<u>(45,124)</u>	<u>(390,636)</u>	<u>(730,619)</u>	<u>(709,150)</u>	<u>(668,475)</u>	<u>(344,865)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$36,711,908	\$35,825,383	\$35,597,618	\$34,337,908	\$32,470,611	\$32,098,035
<u>0.12%</u>	<u>1.09%</u>	<u>2.05%</u>	<u>2.07%</u>	<u>2.06%</u>	<u>1.07%</u>

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$89,118	\$90,436	\$88,890	\$100,731
Contributions in Relation to the Contractually Required Contribution	<u>(89,118)</u>	<u>(90,436)</u>	<u>(88,890)</u>	<u>(100,731)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<b>Net OPEB Asset/Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$636,557	\$645,971	\$634,929	\$719,507
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See accompanying notes to required supplementary information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$108,819	\$96,773	\$92,651	\$84,860	\$103,454	\$107,823
<u>(108,819)</u>	<u>(96,773)</u>	<u>(92,651)</u>	<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14.00%	14.00%	14.00%	14.00%	13.53%	13.00%
\$0	\$0	\$0	\$0	\$3,241	\$8,294
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,241)</u>	<u>(8,294)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$777,279	\$691,233	\$661,793	\$606,143	\$764,371	\$829,408
0.00%	0.00%	0.00%	0.00%	0.43%	1.00%

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2022

**Changes in Assumptions – OPERS Pension– Traditional Plan**

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retiree	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use 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.



**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2022

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

**Changes in Assumptions – OPERS Pension – Combined Plan**

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

**Changes in Assumptions – STRS Pension**

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

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.
Investment rate of return:		
2021 and 2022		7.00 percent, net of investment expenses, including inflation
2017 through 2020		7.45 percent, net of investment expenses, including inflation
2016 and prior		7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2022

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

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

**Changes in Assumptions – OPERS OPEB**

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2022

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**Changes in Benefit Term – STRS Pension**

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Assumptions – STRS OPEB**

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 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.

**Changes in Benefit Terms – STRS OPEB**

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. 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 CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

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

# Combining Financial Statements and Schedules

# General Fund

The General Fund accounts for and reports all financial resources received and used for services traditionally provided by a county government and not required to be accounted for in other funds.

# Fairfield County, Ohio

## SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government - Legislative and Executive</b>				
Commissioners:				
Personal Services .....	\$ 866,017	\$ 914,652	\$ 883,500	\$ 31,152
Fringe Benefits .....	443,516	437,881	316,787	121,094
Contractual Services .....	687,202	859,297	800,419	58,878
Materials and Supplies .....	44,954	35,010	21,949	13,061
Capital Outlay .....	43,500	105,500	10,722	94,778
Other .....	15,000	15,000	15,000	-
<b>Total Commissioners .....</b>	<b>2,100,189</b>	<b>2,367,340</b>	<b>2,048,377</b>	<b>318,963</b>
Economic Development:				
Personal Services .....	235,607	263,607	247,666	15,941
Fringe Benefits .....	125,059	130,689	108,056	22,633
Contractual Services .....	537,363	536,120	434,387	101,733
Materials and Supplies .....	1,800	2,550	1,351	1,199
Capital Outlay .....	272,913	254,229	210,717	43,512
Other .....	68,000	68,000	19,200	48,800
<b>Total Economic Development .....</b>	<b>1,240,742</b>	<b>1,255,195</b>	<b>1,021,377</b>	<b>233,818</b>
Auditor:				
Personal Services .....	864,589	864,589	846,769	17,820
Fringe Benefits .....	344,703	308,203	278,972	29,231
Contractual Services .....	551,965	542,835	545,652	(2,817)
Materials and Supplies .....	25,049	34,027	21,729	12,298
Capital Outlay .....	-	26,600	20,630	5,970
<b>Total Auditor .....</b>	<b>1,786,306</b>	<b>1,776,254</b>	<b>1,713,752</b>	<b>62,502</b>
Treasurer:				
Personal Services .....	346,775	336,775	327,775	9,000
Fringe Benefits .....	186,270	186,270	157,700	28,570
Contractual Services .....	71,200	80,968	74,644	6,324
Materials and Supplies .....	2,500	2,500	1,522	978
Capital Outlay .....	15,500	15,500	15,190	310
<b>Total Treasurer .....</b>	<b>622,245</b>	<b>622,013</b>	<b>576,831</b>	<b>45,182</b>
Prosecuting Attorney:				
Personal Services .....	1,397,151	1,397,151	1,364,212	32,939
Fringe Benefits .....	517,100	517,100	451,742	65,358
Contractual Services .....	15,249	14,542	12,182	2,360
Materials and Supplies .....	10,000	10,000	9,802	198
Capital Outlay .....	54,000	54,000	54,000	-
Other .....	74,055	74,055	74,055	-
<b>Total Prosecuting Attorney .....</b>	<b>2,067,555</b>	<b>2,066,848</b>	<b>1,965,993</b>	<b>100,855</b>
Geographical Information System:				
Contractual Services .....	15,654	19,614	19,614	-
Capital Outlay .....	-	9,147	9,147	-
<b>Total Geographical Information System .....</b>	<b>\$ 15,654</b>	<b>\$ 28,761</b>	<b>\$ 28,761</b>	<b>\$ -</b>

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Information Technology:				
Personal Services .....	\$ 558,156	\$ 585,456	\$ 572,136	\$ 13,320
Fringe Benefits .....	232,225	204,925	162,530	42,395
Contractual Services .....	445,435	443,617	438,920	4,697
Materials and Supplies .....	77,255	73,921	66,174	7,747
Capital Outlay .....	381,439	380,000	288,811	91,189
Total Information Technology .....	1,694,510	1,687,919	1,528,571	159,348
Board of Elections:				
Personal Services .....	850,217	850,217	743,229	106,988
Fringe Benefits .....	344,663	344,663	317,584	27,079
Contractual Services .....	400,549	397,489	296,151	101,338
Materials and Supplies .....	68,636	68,635	43,421	25,214
Capital Outlay .....	321,221	321,221	223,998	97,223
Total Board of Elections .....	1,985,286	1,982,225	1,624,383	357,842
Maintenance and Operation:				
Personal Services .....	576,458	566,458	554,671	11,787
Fringe Benefits .....	316,208	280,208	231,265	48,943
Contractual Services .....	2,253,048	2,001,207	1,928,105	73,102
Materials and Supplies .....	566,054	532,982	504,107	28,875
Capital Outlay .....	249,467	358,016	336,438	21,578
Total Maintenance and Operation .....	3,961,235	3,738,871	3,554,586	184,285
Recorder:				
Personal Services .....	232,022	232,022	225,067	6,955
Fringe Benefits .....	147,845	147,845	93,210	54,635
Contractual Services .....	17,851	15,586	14,609	977
Materials and Supplies .....	2,000	2,000	994	1,006
Capital Outlay .....	-	2,000	1,780	220
Total Recorder .....	399,718	399,453	335,660	63,793
Human Resources:				
Personal Services .....	312,326	201,726	163,085	38,641
Fringe Benefits .....	109,591	106,791	59,510	47,281
Contractual Services .....	309,919	356,540	340,822	15,718
Materials and Supplies .....	5,486	5,079	5,059	20
Capital Outlay .....	4,000	13,400	11,286	2,114
Total Human Resources .....	741,322	683,536	579,762	103,774
Enterprise Zone:				
Personal Services .....	2,000	2,000	-	2,000
Fringe Benefits .....	1,100	1,100	366	734
Contractual Services .....	100	100	-	100
Materials and Supplies .....	100	100	-	100
Total Enterprise Zone .....	3,300	3,300	366	2,934
Certificate of Title Administration:				
Personal Services .....	853,200	853,200	840,078	13,122
Fringe Benefits .....	480,452	480,452	453,738	26,714
Contractual Services .....	66,572	62,709	61,559	1,150
Materials and Supplies .....	44,649	17,337	14,134	3,203
Capital Outlay .....	-	12,000	10,631	1,369
Total Certificate of Title Administration .....	\$ 1,444,873	\$ 1,425,698	\$ 1,380,140	\$ 45,558

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
County Recorder Equipment:				
Contractual Services .....	\$ 100,651	\$ 100,387	\$ 79,987	\$ 20,400
Capital Outlay .....	15,000	15,000	536	14,464
Total County Recorder Equipment .....	115,651	115,387	80,523	34,864
Building Department:				
Personal services .....	4,000	4,000	3,325	675
Fringe benefits .....	830	830	582	248
Contractual Services .....	90,982	89,654	89,654	-
Materials and Supplies .....	400	400	300	100
Capital Outlay .....	6,500	6,500	1,067	5,433
Total Building Department .....	102,712	101,384	94,928	6,456
Insurance on Property and Persons:				
Contractual Services .....	586,693	636,693	538,900	97,793
Levy and Assessment:				
Contractual Services .....	565,250	568,934	539,678	29,256
Total General Government - Legislative and Executive .....	19,433,241	19,459,811	17,612,588	1,847,223
<b>General Government - Judicial</b>				
Domestic Relations:				
Personal Services .....	618,291	658,009	650,522	7,487
Fringe Benefits .....	223,934	237,736	209,684	28,052
Contractual Services .....	45,600	38,713	23,626	15,087
Materials and Supplies .....	3,765	3,884	3,884	-
Capital Outlay .....	56,224	7,841	7,749	92
Total Domestic Relations .....	947,814	946,183	895,465	50,718
Common Pleas Probation:				
Personal Services .....	525,000	525,000	510,696	14,304
Fringe Benefits .....	251,750	251,750	214,045	37,705
Contractual services .....	397,325	379,283	279,283	100,000
Total Common Pleas Probation .....	1,174,075	1,156,033	1,004,024	152,009
Common Pleas Court:				
Personal Services .....	550,000	605,000	586,573	18,427
Fringe Benefits .....	267,050	273,050	249,071	23,979
Contractual Services .....	770,005	701,937	483,326	218,611
Materials and Supplies .....	12,770	17,500	14,337	3,163
Capital Outlay .....	13,500	13,183	9,808	3,375
Total Common Pleas Court .....	1,613,325	1,610,670	1,343,115	267,555
Jury Commission:				
Personal Services .....	1,672	1,672	1,483	189
Fringe Benefits .....	306	306	195	111
Total Jury Commission .....	1,978	1,978	1,678	300
Juvenile Court:				
Contractual Services .....	27,100	27,100	10,124	16,976
Probate Court:				
Personal Services .....	452,880	479,287	471,331	7,956
Fringe Benefits .....	225,240	229,716	206,149	23,567
Contractual Services .....	66,504	64,380	53,480	10,900
Materials and Supplies .....	5,837	5,763	5,525	238
Total Probate Court .....	\$ 750,461	\$ 779,146	\$ 736,485	\$ 42,661

(continued)



Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Clerk of Courts:				
Personal Services .....	\$ 908,875	\$ 908,875	\$ 898,757	\$ 10,118
Fringe Benefits .....	475,643	475,643	415,166	60,477
Contractual Services .....	148,202	146,444	77,004	69,440
Materials and Supplies .....	29,853	29,375	24,649	4,726
Total Clerk of Courts .....	<u>1,562,573</u>	<u>1,560,337</u>	<u>1,415,576</u>	<u>144,761</u>
Municipal Court:				
Contractual Services .....	1,592,417	1,493,942	1,220,556	273,386
Materials and supplies .....	57,208	35,000	29,999	5,001
Total Municipal Court .....	<u>1,649,625</u>	<u>1,528,942</u>	<u>1,250,555</u>	<u>278,387</u>
Notary Public Fees:				
Contractual Services .....	30,000	30,000	-	30,000
Public Defender:				
Contractual Services .....	36,000	36,000	36,000	-
Total General Government - Judicial .....	<u>7,792,951</u>	<u>7,676,389</u>	<u>6,693,022</u>	<u>983,367</u>
<b>Public Safety</b>				
Probation Department:				
Personal Services .....	1,532,923	1,582,292	1,496,952	85,340
Fringe Benefits .....	720,011	728,379	594,740	133,639
Contractual Services .....	769,292	768,482	746,392	22,090
Materials and Supplies .....	26,320	25,616	18,409	7,207
Capital Outlay .....	179,000	179,000	175,750	3,250
Other .....	10,000	10,000	3,741	6,259
Total Probation Department .....	<u>3,237,546</u>	<u>3,293,769</u>	<u>3,035,984</u>	<u>257,785</u>
Coroner:				
Personal Services .....	181,204	161,204	154,818	6,386
Fringe Benefits .....	72,142	72,142	62,109	10,033
Contractual Services .....	327,228	338,345	336,268	2,077
Materials and Supplies .....	3,000	3,600	3,156	444
Capital Outlay .....	7,500	7,500	6,354	1,146
Total Coroner .....	<u>591,074</u>	<u>582,791</u>	<u>562,705</u>	<u>20,086</u>
Visitation Center:				
Personal Services .....	35,513	35,513	34,998	515
Fringe Benefits .....	5,645	6,045	4,647	1,398
Contractual Services .....	3,948	600	-	600
Materials and Supplies .....	500	500	-	500
Total Visitation Center .....	<u>45,606</u>	<u>42,658</u>	<u>39,645</u>	<u>3,013</u>
Sheriff:				
Personal Services .....	11,049,325	11,118,325	10,845,335	272,990
Fringe Benefits .....	4,848,237	4,401,837	3,818,384	583,453
Contractual Services .....	2,171,844	2,161,913	2,107,007	54,906
Materials and Supplies .....	698,392	899,537	875,077	24,460
Capital Outlay .....	541,553	757,153	736,660	20,493
Other .....	168,661	172,346	168,740	3,606
Total Sheriff .....	<u>19,478,012</u>	<u>19,511,111</u>	<u>18,551,203</u>	<u>959,908</u>
Total Public Safety .....	<u>\$ 23,352,238</u>	<u>\$ 23,430,329</u>	<u>\$ 22,189,537</u>	<u>\$ 1,240,792</u>

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Health</b>				
Agriculture:				
Contractual Services .....	\$ 424,957	\$ 424,957	\$ 424,957	\$ -
TB Clinics:				
Contractual Services .....	1,000	1,000	1,000	-
Crippled Children:				
Contractual Services .....	727,056	496,632	496,632	-
Total Health .....	1,153,013	922,589	922,589	-
<b>Human Services</b>				
Veterans Service Commission:				
Personal Services .....	456,500	456,500	408,419	48,081
Fringe Benefits .....	129,310	129,310	94,103	35,207
Contractual Services .....	1,307,326	1,028,085	678,831	349,254
Materials and Supplies .....	56,315	48,000	44,609	3,391
Capital Outlay .....	140,000	140,000	14,388	125,612
Total Human Services .....	2,089,451	1,801,895	1,240,350	561,545
<b>Other</b>				
Commissioners Share - Costs:				
Contractual Services .....	1,697,350	1,697,350	1,601,310	96,040
Miscellaneous:				
Contractual Services.....	448,236	343,302	247,643	95,659
Other.....	20,500	35,990	22,945	13,045
Total Miscellaneous .....	468,736	379,292	270,588	108,704
Total Other .....	2,166,086	2,076,642	1,871,898	204,744
Total Expenditures.....	\$ 55,986,980	\$ 55,367,655	\$ 50,529,984	\$ 4,837,671

## Nonmajor Governmental Funds

### **Special Revenue Funds**

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2022.

### **Debt Service Funds**

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations. There were no committed revenue sources for 2022.

### **Capital Projects Funds**

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 38,680,266	\$ 218,126	\$ 6,954,862	\$ 45,853,254
Cash and Cash Equivalents in Segregated Accounts .....	164,716	-	-	164,716
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	113,584	-	116,997	230,581
Receivables:				
Property Taxes .....	4,841,673	-	-	4,841,673
Lodging Taxes .....	121,279	-	-	121,279
Permissive Motor Vehicle License Tax .....	209,616	-	-	209,616
Accounts .....	342,696	-	-	342,696
Interfund .....	19,165	-	-	19,165
Special Assessments .....	298,390	214,767	-	513,157
Accrued Interest .....	3,336	-	-	3,336
Loans .....	1,475,752	-	-	1,475,752
Intergovernmental .....	7,238,452	-	256,113	7,494,565
Materials and Supplies Inventory.....	407,113	-	-	407,113
Prepaid Items.....	91,968	-	-	91,968
Total Assets.....	<u>\$ 54,008,006</u>	<u>\$ 432,893</u>	<u>\$ 7,327,972</u>	<u>\$ 61,768,871</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 1,123,874	\$ -	\$ 14,281	\$ 1,138,155
Contracts Payable.....	12,391	-	183,076	195,467
Accrued Wages and Benefits Payable.....	305,946	-	-	305,946
Retainage Payable.....	113,584	-	116,997	230,581
Interfund Payable.....	3,064,489	-	1,197,097	4,261,586
Employee Payroll Withholdings Payable.....	59,858	-	-	59,858
Intergovernmental Payable.....	524,448	-	-	524,448
Total Liabilities.....	<u>5,204,590</u>	<u>-</u>	<u>1,511,451</u>	<u>6,716,041</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes not Levied to Finance Current Year Operations.....	4,643,853	-	-	4,643,853
Unavailable Revenue.....	5,120,682	214,767	21,141	5,356,590
Total Deferred Inflows of Resources.....	<u>9,764,535</u>	<u>214,767</u>	<u>21,141</u>	<u>10,000,443</u>
<b>FUND BALANCES</b>				
Nonspendable .....	499,081	-	-	499,081
Restricted .....	38,576,775	218,126	517,659	39,312,560
Committed.....	-	-	2,924,094	2,924,094
Assigned.....	-	-	2,353,627	2,353,627
Unassigned (Deficit).....	(36,975)	-	-	(36,975)
Total Fund Balances.....	<u>39,038,881</u>	<u>218,126</u>	<u>5,795,380</u>	<u>45,052,387</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 54,008,006</u>	<u>\$ 432,893</u>	<u>\$ 7,327,972</u>	<u>\$ 61,768,871</u>

# Fairfield County, Ohio

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>REVENUES</b>				
Property Taxes.....	\$ 4,470,623	\$ 114,077	\$ -	\$ 4,584,700
Lodging Taxes.....	545,334	-	-	545,334
Charges for Services.....	6,337,292	-	-	6,337,292
Licenses and Permits.....	584,222	-	-	584,222
Permissive Motor Vehicle License tax .....	2,746,938	-	-	2,746,938
Fines, Forfeitures, and Settlements.....	320,643	-	-	320,643
Intergovernmental.....	21,600,771	-	2,716,387	24,317,158
Special Assessments.....	182,806	95,855	-	278,661
Housing Rehabilitation.....	24,740	-	-	24,740
Investment Earnings and Other Interest.....	38,124	15,218	-	53,342
Rent.....	-	-	112,947	112,947
Donations.....	129,892	-	-	129,892
Other.....	217,792	-	-	217,792
Total Revenues.....	<u>37,199,177</u>	<u>225,150</u>	<u>2,829,334</u>	<u>40,253,661</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	3,584,056	-	-	3,584,056
Judicial .....	670,402	-	-	670,402
Public Safety .....	2,762,331	-	-	2,762,331
Public Works .....	12,618,114	-	-	12,618,114
Health .....	1,260,850	-	-	1,260,850
Human Services .....	16,424,521	-	-	16,424,521
Urban Redevelopment and Housing .....	15,970	-	-	15,970
Intergovernmental.....	582,771	-	-	582,771
Capital Outlay.....	-	-	9,862,435	9,862,435
Debt Service:				
Principal Retirement .....	-	2,456,000	-	2,456,000
Interest .....	-	1,070,649	3,638	1,074,287
Total Expenditures.....	<u>37,919,015</u>	<u>3,526,649</u>	<u>9,866,073</u>	<u>51,311,737</u>
Excess of Revenues Under Expenditures.....	<u>(719,838)</u>	<u>(3,301,499)</u>	<u>(7,036,739)</u>	<u>(11,058,076)</u>
<b>OTHER FINANCING SOURCES (USE)</b>				
Sale of Capital Assets.....	564	-	-	564
Transfers In.....	2,691,385	2,919,913	3,743,036	9,354,334
Transfers Out.....	<u>(639,725)</u>	<u>(4,245)</u>	<u>(4,173,246)</u>	<u>(4,817,216)</u>
Total Other Financing Sources (Use).....	<u>2,052,224</u>	<u>2,915,668</u>	<u>(430,210)</u>	<u>4,537,682</u>
Net Changes in Fund Balances.....	1,332,386	(385,831)	(7,466,949)	(6,520,394)
Fund Balances Beginning of Year.....	<u>37,706,495</u>	<u>603,957</u>	<u>13,262,329</u>	<u>51,572,781</u>
Fund Balances End of Year.....	<u>\$ 39,038,881</u>	<u>\$ 218,126</u>	<u>\$ 5,795,380</u>	<u>\$ 45,052,387</u>

## Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2022. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, collections of fines, donations, and intergovernmental revenues from a small grant.
Child Support Enforcement Agency Fund	To account for restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Motor Vehicle Fund	The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, fines, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
County Hotel Lodging Fund	To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County.
Children Services Fund	To account for restricted monies received from federal and State grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management and Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts used for domestic violence.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash activity or budget during 2022; therefore, there is no budgetary schedule is presented.

(continued)

## Nonmajor Special Revenue Funds (continued)

Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, and fines used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by charges for services, donations, State and federal grants, and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter Education/Pollworker Training Fund, the Special Elections Fund, Cyber Security Measurers Implementation Fund, the Electric Vehicle Charging Grant Fund, the Precinct Election Training Fund, Primary Election Fund, and the Senate Bill 11 Fund for GAAP reporting. The Special Elections Fund had no cash activity or budget during 2022; therefore, there is no budgetary schedule presented.

(continued)

## Nonmajor Special Revenue Funds (continued)

Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized by charges for services, fines and forfeitures, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, and the Common Pleas Recovery Grant Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting.
Home Fund	To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.
Target Community Alternative to Prison Fund	To account for the Targeting Community Alternative to Prison grant program which is restricted for supervision, treat, and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.
Ohio Opioid Settlement Fund	To account for the restricted Ohio Opioid Settlement funding from the negotiated agreement between the State of Ohio and the three largest distributors of opioids. The State of Ohio developed a plan to distribute the settlement to the hardest hit communities by the opioid crisis.



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# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2022

	<b>Dog Adoption Center and Shelter Fund</b>	<b>Child Support Enforcement Agency Fund</b>	<b>Real Estate Assessment Fund</b>	<b>Motor Vehicle Fund</b>	<b>Ditch Maintenance Fund</b>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents.....	\$ 606,719	\$ 4,481,816	\$ 4,280,077	\$ 7,737,296	\$ 1,812,019
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	1,473	-
Restricted Assets: Equity in Pooled Cash and Cash Equivalents .....	-	-	-	24,659	-
Receivables:					
Property Taxes .....	-	-	-	-	-
Lodging Taxes .....	-	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	209,616	-
Accounts .....	-	-	-	164,878	-
Interfund .....	-	2,649	-	7,786	-
Special Assessments .....	-	-	-	-	298,390
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	400	236,440	-	3,557,204	-
Materials and Supplies Inventory.....	-	-	-	407,113	-
Prepaid Items.....	53	320	46,020	700	-
Total Assets.....	<u>\$ 607,172</u>	<u>\$ 4,721,225</u>	<u>\$ 4,326,097</u>	<u>\$ 12,110,725</u>	<u>\$ 2,110,409</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ 3,976	\$ 1,245	\$ 12,567	\$ 567,303	\$ -
Contracts Payable.....	-	-	-	12,391	-
Accrued Wages and Benefits Payable.....	12,736	43,924	38,443	137,073	-
Retainage Payable.....	-	-	-	24,659	-
Interfund Payable.....	-	55,431	-	-	7,786
Employee Payroll Withholdings Payable.....	1,584	11,301	9,310	25,485	-
Intergovernmental Payable.....	15,429	56,167	45,419	215,073	-
Total Liabilities.....	<u>33,725</u>	<u>168,068</u>	<u>105,739</u>	<u>981,984</u>	<u>7,786</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	2,433,541	298,390
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,433,541</u>	<u>298,390</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	53	320	46,020	407,813	-
Restricted .....	573,394	4,552,837	4,174,338	8,287,387	1,804,233
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances .....	<u>573,447</u>	<u>4,553,157</u>	<u>4,220,358</u>	<u>8,695,200</u>	<u>1,804,233</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 607,172</u>	<u>\$ 4,721,225</u>	<u>\$ 4,326,097</u>	<u>\$ 12,110,725</u>	<u>\$ 2,110,409</u>

(Continued)

<b>Delinquent Real Estate Collection Fund</b>	<b>County Hotel Lodging Fund</b>	<b>Children Services Fund</b>	<b>Emergency Management and Homeland Security Fund</b>	<b>Marriage License Fund</b>	<b>Bateson Beach Fund</b>	<b>Bridges, Culverts, and County Road Levy Fund</b>
\$ 1,507,232	\$ 16,905	\$ 7,441,192	\$ 165,265	\$ 493	\$ 17,140	\$ 1,389,006
-	-	-	-	3,165	-	-
-	-	-	-	-	-	88,925
-	-	-	-	-	-	1,670,854
-	75,577	-	-	-	-	-
-	-	-	-	-	-	-
8,118	-	25,017	-	1,102	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,841,551	13,882	-	-	84,186
-	-	-	-	-	-	-
-	-	996	294	-	-	-
<u>\$ 1,515,350</u>	<u>\$ 92,482</u>	<u>\$ 9,308,756</u>	<u>\$ 179,441</u>	<u>\$ 4,760</u>	<u>\$ 17,140</u>	<u>\$ 3,232,971</u>
\$ 6,787	\$ -	\$ 454,205	\$ 2,577	\$ 1,891	\$ -	\$ 2,878
-	-	-	-	-	-	-
10,077	-	-	7,834	-	-	-
-	-	-	-	-	-	88,925
-	-	1,794,730	11,699	-	-	-
411	-	-	1,428	-	-	-
6,838	92,300	1,307	12,489	-	-	-
<u>24,113</u>	<u>92,300</u>	<u>2,250,242</u>	<u>36,027</u>	<u>1,891</u>	<u>-</u>	<u>91,803</u>
-	-	-	-	-	-	1,601,731
-	182	1,238,874	10,491	-	-	153,309
-	182	1,238,874	10,491	-	-	1,755,040
-	-	996	294	-	-	-
1,491,237	-	5,818,644	132,629	2,869	17,140	1,386,128
-	-	-	-	-	-	-
<u>1,491,237</u>	<u>-</u>	<u>5,819,640</u>	<u>132,923</u>	<u>2,869</u>	<u>17,140</u>	<u>1,386,128</u>
<u>\$ 1,515,350</u>	<u>\$ 92,482</u>	<u>\$ 9,308,756</u>	<u>\$ 179,441</u>	<u>\$ 4,760</u>	<u>\$ 17,140</u>	<u>\$ 3,232,971</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2022

	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Fund
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents.....	\$ 16,146	\$ 8,452	\$ 1,175,478	\$ 85,259	\$ 657,155
Cash and Cash Equivalents in Segregated Accounts .....	-	-	105,477	-	-
Restricted Assets: Equity in Pooled Cash and Cash Equivalents .....	-	-	-	-	-
Receivables:					
Property Taxes .....	-	-	-	-	-
Lodging Taxes .....	-	45,702	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-	-
Accounts .....	-	-	41,295	-	-
Interfund .....	-	-	-	-	30
Special Assessments .....	-	-	-	-	-
Accrued Interest .....	-	-	-	-	302
Loans .....	-	-	-	-	152,752
Intergovernmental .....	3,068	-	5,123	-	170,770
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 19,214</u>	<u>\$ 54,154</u>	<u>\$ 1,327,373</u>	<u>\$ 85,259</u>	<u>\$ 981,009</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ 5,167	\$ 9,049	\$ 28	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	6,019	2,254	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	659,000
Employee Payroll Withholdings Payable.....	-	-	1,152	759	-
Intergovernmental Payable.....	-	-	8,481	2,729	3,000
Total Liabilities.....	<u>-</u>	<u>5,167</u>	<u>24,701</u>	<u>5,770</u>	<u>662,000</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	91	-	-	149,638
Total Deferred Inflows of Resources.....	<u>-</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>149,638</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	-	-	-	-
Restricted .....	19,214	48,896	1,302,672	79,489	169,371
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances .....	<u>19,214</u>	<u>48,896</u>	<u>1,302,672</u>	<u>79,489</u>	<u>169,371</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 19,214</u>	<u>\$ 54,154</u>	<u>\$ 1,327,373</u>	<u>\$ 85,259</u>	<u>\$ 981,009</u>

(Continued)

<b>Workforce Investment Act Fund</b>	<b>Older Adult Services Levy Fund</b>	<b>Economic Development Assistance Grant Fund</b>	<b>Other Legislative and Executive Programs Fund</b>	<b>Other Judicial Programs Fund</b>	<b>Other Public Safety Programs Fund</b>	<b>Home Fund</b>
\$ 90,466	\$ 2,756,758	\$ 487,623	\$ 92,593	\$ 2,165,247	\$ 993,801	\$ 414,304
-	-	-	-	42,055	12,546	-
-	-	-	-	-	-	-
-	3,170,819	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	47,858	54,428	-
2,379	-	855	5,267	-	-	199
-	-	-	-	-	-	-
-	-	2,577	139	-	-	318
-	-	1,323,000	-	-	-	-
111,924	103,303	-	30,000	5,478	587,635	306,500
-	-	-	-	-	-	-
321	-	-	-	-	15,665	-
<u>\$ 205,090</u>	<u>\$ 6,030,880</u>	<u>\$ 1,814,055</u>	<u>\$ 127,999</u>	<u>\$ 2,260,638</u>	<u>\$ 1,664,075</u>	<u>\$ 721,321</u>
\$ 16,929	\$ 11,853	\$ -	\$ 2,634	\$ 8,687	\$ 12,542	\$ -
-	-	-	-	-	-	-
-	-	-	-	9,675	34,593	-
-	-	-	-	-	-	-
16,887	-	-	30,000	-	127,956	311,000
-	-	-	-	2,975	5,207	-
2,785	-	-	-	12,418	39,971	-
<u>36,601</u>	<u>11,853</u>	<u>-</u>	<u>32,634</u>	<u>33,755</u>	<u>220,269</u>	<u>311,000</u>
-	3,042,122	-	-	-	-	-
-	232,000	303	30,038	-	176,745	306,586
-	3,274,122	303	30,038	-	176,745	306,586
321	-	-	-	-	15,665	-
168,168	2,744,905	1,813,752	95,327	2,226,883	1,258,371	103,735
-	-	-	(30,000)	-	(6,975)	-
<u>168,489</u>	<u>2,744,905</u>	<u>1,813,752</u>	<u>65,327</u>	<u>2,226,883</u>	<u>1,267,061</u>	<u>103,735</u>
<u>\$ 205,090</u>	<u>\$ 6,030,880</u>	<u>\$ 1,814,055</u>	<u>\$ 127,999</u>	<u>\$ 2,260,638</u>	<u>\$ 1,664,075</u>	<u>\$ 721,321</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2022

	<b>Target Community Alternative to Prison Fund</b>	<b>Ohio Opioid Settlement Fund</b>	<b>Total</b>
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents.....	\$ 227,189	\$ 54,635	\$ 38,680,266
Cash and Cash Equivalents in Segregated Accounts .....	-	-	164,716
Restricted Assets: Equity in Pooled Cash and Cash Equivalents .....	-	-	113,584
Receivables:			
Property Taxes .....	-	-	4,841,673
Lodging Taxes .....	-	-	121,279
Permissive Motor Vehicle License Tax .....	-	-	209,616
Accounts .....	-	-	342,696
Interfund .....	-	-	19,165
Special Assessments .....	-	-	298,390
Accrued Interest .....	-	-	3,336
Loans .....	-	-	1,475,752
Intergovernmental .....	180,988	-	7,238,452
Materials and Supplies Inventory.....	-	-	407,113
Prepaid Items.....	27,599	-	91,968
Total Assets.....	<u>\$ 435,776</u>	<u>\$ 54,635</u>	<u>\$ 54,008,006</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 3,556	\$ -	\$ 1,123,874
Contracts Payable.....	-	-	12,391
Accrued Wages and Benefits Payable.....	3,318	-	305,946
Retainage Payable.....	-	-	113,584
Interfund Payable.....	50,000	-	3,064,489
Employee Payroll Withholdings Payable.....	246	-	59,858
Intergovernmental Payable.....	10,042	-	524,448
Total Liabilities.....	<u>67,162</u>	<u>-</u>	<u>5,204,590</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes not Levied to Finance Current Year Operations.....	-	-	4,643,853
Unavailable Revenue.....	90,494	-	5,120,682
Total Deferred Inflows of Resources.....	<u>90,494</u>	<u>-</u>	<u>9,764,535</u>
<b>FUND BALANCES:</b>			
Nonspendable .....	27,599	-	499,081
Restricted .....	250,521	54,635	38,576,775
Unassigned (Deficits).....	-	-	(36,975)
Total Fund Balances .....	<u>278,120</u>	<u>54,635</u>	<u>39,038,881</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 435,776</u>	<u>\$ 54,635</u>	<u>\$ 54,008,006</u>

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# Fairfield County, Ohio

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2022

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund
<b>REVENUES</b>				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	35,315	456,473	2,498,948	634,025
Licenses and Permits.....	501,621	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	2,746,938
Fines, Forfeitures, and Settlements.....	44,875	-	-	33,571
Intergovernmental.....	5,826	2,166,684	-	7,436,758
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Investment Earnings and Other Interest.....	-	-	-	-
Donations.....	10,280	-	-	-
Other.....	491	3,935	1,888	50,991
<b>Total Revenues.....</b>	<b>598,408</b>	<b>2,627,092</b>	<b>2,500,836</b>	<b>10,902,283</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	2,247,544	-
Judicial .....	-	-	-	-
Public Safety .....	-	-	-	-
Public Works .....	-	-	-	10,384,437
Health .....	523,257	-	-	-
Human Services .....	-	2,163,387	-	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>523,257</b>	<b>2,163,387</b>	<b>2,247,544</b>	<b>10,384,437</b>
Excess of Revenues Over (Under) Expenditures .....	75,151	463,705	253,292	517,846
<b>OTHER FINANCING SOURCES (USE)</b>				
Sale of Capital Assets.....	-	-	-	564
Transfers In.....	-	221,174	-	80,000
Transfers Out.....	-	-	-	(331,418)
<b>Total Other Financing Sources (Use).....</b>	<b>-</b>	<b>221,174</b>	<b>-</b>	<b>(250,854)</b>
Net Changes in Fund Balances.....	75,151	684,879	253,292	266,992
Fund Balances Beginning of Year.....	498,296	3,868,278	3,967,066	8,428,208
<b>Fund Balances End of Year.....</b>	<b>\$ 573,447</b>	<b>\$ 4,553,157</b>	<b>\$ 4,220,358</b>	<b>\$ 8,695,200</b>



<b>Ditch Maintenance Fund</b>	<b>Delinquent Real Estate Collection Fund</b>	<b>County Hotel Lodging Fund</b>	<b>Children Services Fund</b>	<b>Emergency Management and Homeland Security Fund</b>	<b>Marriage License Fund</b>	<b>Bateson Beach Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	324,841	-	-	-	-
-	731,291	-	247,938	30,060	-	-
-	-	-	-	-	30,128	-
-	-	-	-	-	-	-
-	-	-	6,263,078	215,849	-	-
182,806	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	119,612	-	-	-
-	470	-	137,562	3,538	-	-
<u>182,806</u>	<u>731,761</u>	<u>324,841</u>	<u>6,768,190</u>	<u>249,447</u>	<u>30,128</u>	<u>-</u>
-	604,313	324,841	-	-	-	-
-	-	-	-	408,575	-	-
118,275	-	-	-	-	-	-
-	-	-	-	-	31,260	-
-	-	-	10,308,862	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>118,275</u>	<u>604,313</u>	<u>324,841</u>	<u>10,308,862</u>	<u>408,575</u>	<u>31,260</u>	<u>-</u>
<u>64,531</u>	<u>127,448</u>	<u>-</u>	<u>(3,540,672)</u>	<u>(159,128)</u>	<u>(1,132)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	1,729,111	208,000	-	-
-	-	-	-	-	-	-
-	-	-	1,729,111	208,000	-	-
64,531	127,448	-	(1,811,561)	48,872	(1,132)	-
1,739,702	1,363,789	-	7,631,201	84,051	4,001	17,140
<u>\$ 1,804,233</u>	<u>\$ 1,491,237</u>	<u>\$ -</u>	<u>\$ 5,819,640</u>	<u>\$ 132,923</u>	<u>\$ 2,869</u>	<u>\$ 17,140</u>

(continued)

# Fairfield County, Ohio

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2022

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund
<b>REVENUES</b>				
Property Taxes.....	\$ 1,539,396	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	220,493	-
Charges for Services.....	-	-	-	809,098
Licenses and Permits.....	-	-	-	52,473
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	-	-	94,816
Intergovernmental.....	172,780	719,036	-	77,060
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Investment Earnings and Other Interest.....	-	2	-	36
Donations.....	-	-	-	-
Other.....	-	89	-	232
<b>Total Revenues.....</b>	<b>1,712,176</b>	<b>719,127</b>	<b>220,493</b>	<b>1,033,715</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	-	-
Judicial .....	-	-	-	-
Public Safety .....	-	-	-	438,598
Public Works .....	1,891,238	-	224,164	-
Health .....	-	706,333	-	-
Human Services .....	-	-	-	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>1,891,238</b>	<b>706,333</b>	<b>224,164</b>	<b>438,598</b>
Excess of Revenues Over (Under) Expenditures .....	(179,062)	12,794	(3,671)	595,117
<b>OTHER FINANCING SOURCES (USE)</b>				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(308,307)	-	-	-
<b>Total Other Financing Sources (Use).....</b>	<b>(308,307)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Changes in Fund Balances.....	(487,369)	12,794	(3,671)	595,117
Fund Balances Beginning of Year.....	1,873,497	6,420	52,567	707,555
<b>Fund Balances End of Year.....</b>	<b>\$ 1,386,128</b>	<b>\$ 19,214</b>	<b>\$ 48,896</b>	<b>\$ 1,302,672</b>

(Continued)

Juvenile Court Services Fund	Community Development Block Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs Fund	Other Judicial Programs Fund
\$ -	\$ -	\$ -	\$ 2,931,227	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
279	-	-	-	57	-	690,162
-	-	-	-	-	-	-
-	-	-	-	-	-	92,746
39,147	370,729	592,003	216,823	454,262	386,809	61,140
-	-	-	-	-	-	-
-	3,891	-	-	24,319	8,939	-
-	-	-	-	-	-	-
15,000	2	-	-	69	-	774
<u>54,426</u>	<u>374,622</u>	<u>592,003</u>	<u>3,148,050</u>	<u>478,707</u>	<u>395,748</u>	<u>844,822</u>
-	-	-	-	-	407,358	-
106,648	-	-	-	-	-	563,754
-	-	-	-	-	-	-
-	-	581,893	2,935,324	-	-	-
-	-	-	-	7,030	-	-
-	263,449	-	-	-	-	-
<u>106,648</u>	<u>263,449</u>	<u>581,893</u>	<u>2,935,324</u>	<u>7,030</u>	<u>407,358</u>	<u>563,754</u>
<u>(52,222)</u>	<u>111,173</u>	<u>10,110</u>	<u>212,726</u>	<u>471,677</u>	<u>(11,610)</u>	<u>281,068</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	61,100
-	-	-	-	-	-	-
-	-	-	-	-	-	61,100
(52,222)	111,173	10,110	212,726	471,677	(11,610)	342,168
131,711	58,198	158,379	2,532,179	1,342,075	76,937	1,884,715
<u>\$ 79,489</u>	<u>\$ 169,371</u>	<u>\$ 168,489</u>	<u>\$ 2,744,905</u>	<u>\$ 1,813,752</u>	<u>\$ 65,327</u>	<u>\$ 2,226,883</u>

(continued)

# Fairfield County, Ohio

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2022

	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund	Ohio Opioid Settlement Fund
<b>REVENUES</b>				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	203,646	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	-	-	54,635
Intergovernmental.....	2,056,311	4,500	361,976	-
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	24,740	-	-
Investment Earnings and Other Interest.....	-	937	-	-
Donations.....	-	-	-	-
Other.....	2,561	-	190	-
<b>Total Revenues.....</b>	<b>2,262,518</b>	<b>30,177</b>	<b>362,166</b>	<b>54,635</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	-	-
Judicial .....	-	-	-	-
Public Safety .....	1,915,158	-	-	-
Public Works .....	-	-	-	-
Health .....	-	-	-	-
Human Services .....	-	-	435,055	-
Urban Redevelopment and Housing .....	-	8,940	-	-
Intergovernmental.....	319,322	-	-	-
<b>Total Expenditures.....</b>	<b>2,234,480</b>	<b>8,940</b>	<b>435,055</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures .....	28,038	21,237	(72,889)	54,635
<b>OTHER FINANCING SOURCES (USE)</b>				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	392,000	-	-	-
Transfers Out.....	-	-	-	-
<b>Total Other Financing Sources (Use).....</b>	<b>392,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Changes in Fund Balances.....	420,038	21,237	(72,889)	54,635
Fund Balances Beginning of Year.....	847,023	82,498	351,009	-
<b>Fund Balances End of Year.....</b>	<b>\$ 1,267,061</b>	<b>\$ 103,735</b>	<b>\$ 278,120</b>	<b>\$ 54,635</b>

**(Continued)**

**Total**

\$ 4,470,623  
545,334  
6,337,292  
584,222  
2,746,938  
320,643  
21,600,771  
182,806  
24,740  
38,124  
129,892  
217,792  
37,199,177

3,584,056  
670,402  
2,762,331  
12,618,114  
1,260,850  
16,424,521  
15,970  
582,771  
37,919,015

(719,838)

564  
2,691,385  
(639,725)  
2,052,224  
1,332,386  
37,706,495  
\$ 39,038,881

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG ADOPTION CENTER AND SHELTER FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 24,500	\$ 36,075	\$ 11,575
Licenses and Permits.....	540,000	536,307	(3,693)
Fines, Forfeitures, and Settlements.....	47,250	44,775	(2,475)
Intergovernmental.....	9,500	5,826	(3,674)
Donations.....	8,000	10,447	2,447
Other.....	1,500	491	(1,009)
Total Revenues.....	<u>630,750</u>	<u>633,921</u>	<u>3,171</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services .....	304,006	298,815	5,191
Fringe Benefits .....	134,088	122,392	11,696
Contractual Services .....	102,864	71,128	31,736
Materials and Supplies .....	43,521	38,061	5,460
Capital Outlay .....	12,500	-	12,500
Other .....	200	113	87
Total Expenditures.....	<u>597,179</u>	<u>530,509</u>	<u>66,670</u>
Net Change in Fund Balance.....	33,571	103,412	69,841
Fund Balance Beginning of Year .....	450,431	450,431	-
Prior Year Encumbrances Appropriated.....	10,448	10,448	-
Fund Balance End of Year .....	<u>\$ 494,450</u>	<u>\$ 564,291</u>	<u>\$ 69,841</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD SUPPORT ENFORCEMENT AGENCY FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 504,023	\$ 455,591	\$ (48,432)
Intergovernmental.....	1,592,521	2,140,581	548,060
Other.....	2,500	1,868	(632)
Total Revenues.....	<u>2,099,044</u>	<u>2,598,040</u>	<u>498,996</u>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services .....	1,193,944	1,187,454	6,490
Fringe Benefits .....	627,467	565,039	62,428
Contractual Services .....	544,612	386,630	157,982
Materials and Supplies .....	5,940	3,222	2,718
Total Expenditures.....	<u>2,371,963</u>	<u>2,142,345</u>	<u>229,618</u>
Excess of Revenues Over (Under) Expenditures.....	(272,919)	455,695	728,614
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	221,174	221,174	-
Net Change in Fund Balance.....	(51,745)	676,869	728,614
Fund Balance Beginning of Year .....	3,730,947	3,730,947	-
Prior Year Encumbrances Appropriated.....	62,699	62,699	-
Fund Balance End of Year .....	<u>\$ 3,741,901</u>	<u>\$ 4,470,515</u>	<u>\$ 728,614</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 2,679,150	\$ 2,498,948	\$ (180,202)
Other.....	-	1,888	1,888
Total Revenues.....	<u>2,679,150</u>	<u>2,500,836</u>	<u>(178,314)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services .....	1,089,000	1,026,510	62,490
Fringe Benefits .....	605,010	454,389	150,621
Contractual Services .....	1,078,943	1,011,731	67,212
Materials and Supplies .....	67,031	39,809	27,222
Capital Outlay .....	<u>101,080</u>	<u>48,968</u>	<u>52,112</u>
Total Expenditures.....	<u>2,941,064</u>	<u>2,581,407</u>	<u>359,657</u>
Net Change in Fund Balance.....	(261,914)	(80,571)	181,343
Fund Balance Beginning of Year .....	3,764,461	3,764,461	-
Prior Year Encumbrances Appropriated.....	<u>318,018</u>	<u>318,018</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 3,820,565</u>	<u>\$ 4,001,908</u>	<u>\$ 181,343</u>



# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MOTOR VEHICLE FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 361,568	\$ 474,254	\$ 112,686
Permissive Motor Vehicle License Tax.....	2,500,000	2,752,458	252,458
Fines, Forfeitures, and Settlements.....	40,000	34,046	(5,954)
Intergovernmental.....	6,647,000	7,513,619	866,619
Other.....	5,000	40,760	35,760
Total Revenues.....	<u>9,553,568</u>	<u>10,815,137</u>	<u>1,261,569</u>
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services .....	3,544,014	3,408,558	135,456
Fringe Benefits .....	1,778,287	1,453,041	325,246
Contractual Services .....	3,139,889	2,421,500	718,389
Materials and Supplies .....	1,796,859	1,682,563	114,296
Capital Outlay .....	2,578,419	2,518,796	59,623
Other .....	23,000	22,478	522
Total Expenditures.....	<u>12,860,468</u>	<u>11,506,936</u>	<u>1,353,532</u>
Excess of Revenues Under Expenditures.....	<u>(3,306,900)</u>	<u>(691,799)</u>	<u>2,615,101</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Sale of Capital Assets.....	5,000	-	(5,000)
Transfers In.....	80,000	80,000	-
Transfers Out.....	(331,418)	(331,418)	-
Total Other Financing Sources (Use).....	<u>(246,418)</u>	<u>(251,418)</u>	<u>(5,000)</u>
Net Change in Fund Balance.....	(3,553,318)	(943,217)	2,610,101
Fund Balance Beginning of Year.....	5,679,869	5,679,869	-
Prior Year Encumbrances Appropriated.....	1,416,179	1,416,179	-
Fund Balance End of Year.....	<u>\$ 3,542,730</u>	<u>\$ 6,152,831</u>	<u>\$ 2,610,101</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
DITCH MAINTENANCE FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 182,806	\$ 182,806
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services .....	119,814	112,142	7,672
Net Change in Fund Balance.....	(119,814)	70,664	190,478
Fund Balance Beginning of Year .....	1,741,355	1,741,355	-
Fund Balance End of Year .....	<u>\$ 1,621,541</u>	<u>\$ 1,812,019</u>	<u>\$ 190,478</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 770,000	\$ 727,488	\$ (42,512)
Other.....	-	470	470
Total Revenues.....	<u>770,000</u>	<u>727,958</u>	<u>(42,042)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services .....	298,200	259,860	38,340
Fringe Benefits .....	102,530	91,665	10,865
Contractual Services .....	371,756	254,230	117,526
Materials and Supplies .....	2,500	490	2,010
Capital Outlay .....	3,000	571	2,429
Total Expenditures.....	<u>777,986</u>	<u>606,816</u>	<u>171,170</u>
Net Change in Fund Balance.....	(7,986)	121,142	129,128
Fund Balance Beginning of Year .....	1,338,271	1,338,271	-
Prior Year Encumbrances Appropriated.....	2,502	2,502	-
Fund Balance End of Year .....	<u>\$ 1,332,787</u>	<u>\$ 1,461,915</u>	<u>\$ 129,128</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
COUNTY HOTEL LODGING FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Lodging Taxes.....	\$ -	\$ 318,359	\$ 318,359
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services .....	-	308,129	(308,129)
Net Change in Fund Balance.....	-	10,230	10,230
Fund Balance Beginning of Year .....	6,675	6,675	-
Fund Balance End of Year .....	<u>\$ 6,675</u>	<u>\$ 16,905</u>	<u>\$ 10,230</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILDREN SERVICES FUND For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services .....	\$ 2,596,002	\$ 273,641	\$ (2,322,361)
Intergovernmental .....	5,981,805	6,061,796	79,991
Donations .....	85,866	109,325	23,459
Other .....	128,403	135,287	6,884
<b>Total Revenues .....</b>	<b>8,792,076</b>	<b>6,580,049</b>	<b>(2,212,027)</b>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Children Services:			
Personal Services .....	37,486	37,185	301
Fringe Benefits .....	19,629	19,629	-
Contractual Services .....	11,204,715	9,752,500	1,452,215
Materials and Supplies .....	1,039,808	49,362	990,446
Capital Outlay .....	13,000	-	13,000
Other .....	294,000	244,609	49,391
<b>Total Expenditures .....</b>	<b>12,608,638</b>	<b>10,103,285</b>	<b>2,505,353</b>
<b>Excess of Revenues Under Expenditures .....</b>	<b>(3,816,562)</b>	<b>(3,523,236)</b>	<b>293,326</b>
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In .....	-	946,011	946,011
Advances Out .....	-	(301,689)	(301,689)
Transfers In .....	1,729,111	1,729,111	-
<b>Total Other Financing Sources (Use) .....</b>	<b>1,729,111</b>	<b>2,373,433</b>	<b>644,322</b>
<b>Net Change in Fund Balance .....</b>	<b>(2,087,451)</b>	<b>(1,149,803)</b>	<b>937,648</b>
Fund Balance Beginning of Year .....	7,964,093	7,964,093	-
Prior Year Encumbrances Appropriated .....	511,862	511,862	-
<b>Fund Balance End of Year .....</b>	<b>\$ 6,388,504</b>	<b>\$ 7,326,152</b>	<b>\$ 937,648</b>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
EMERGENCY MANAGEMENT AND HOMELAND SECURITY FUND**  
For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 25,050	\$ 29,806	\$ 4,756
Intergovernmental.....	232,516	224,903	(7,613)
Other.....	2,000	491	(1,509)
Total Revenues.....	<u>259,566</u>	<u>255,200</u>	<u>(4,366)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services .....	290,057	219,062	70,995
Fringe Benefits .....	108,375	79,684	28,691
Contractual Services .....	135,297	92,969	42,328
Materials and Supplies .....	19,074	8,967	10,107
Capital Outlay .....	15,000	7,198	7,802
Total Expenditures.....	<u>567,803</u>	<u>407,880</u>	<u>159,923</u>
Excess of Revenues Under Expenditures.....	<u>(308,237)</u>	<u>(152,680)</u>	<u>155,557</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In .....	-	35,647	35,647
Advances Out .....	-	(42,117)	(42,117)
Transfers In .....	208,000	208,000	-
Total Other Financing Sources (Use).....	<u>208,000</u>	<u>201,530</u>	<u>(6,470)</u>
Net Change in Fund Balance.....	(100,237)	48,850	149,087
Fund Balance Beginning of Year .....	114,761	114,761	-
Prior Year Encumbrances Appropriated.....	113	113	-
Fund Balance End of Year .....	<u>\$ 14,637</u>	<u>\$ 163,724</u>	<u>\$ 149,087</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MARRIAGE LICENSE FUND

For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Licenses and Permits.....	\$ 36,000	\$ 31,304	\$ (4,696)
<b>EXPENDITURES</b>			
Current:			
Health:			
Marriage License:			
Contractual Services .....	<u>36,000</u>	<u>31,304</u>	<u>4,696</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 1,475,100	\$ 1,535,402	\$ 60,302
Intergovernmental.....	166,200	172,780	6,580
Total Revenues.....	<u>1,641,300</u>	<u>1,708,182</u>	<u>66,882</u>
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services .....	28,080	26,278	1,802
Capital Outlay .....	<u>2,017,155</u>	<u>1,923,362</u>	<u>93,793</u>
Total Expenditures.....	<u>2,045,235</u>	<u>1,949,640</u>	<u>95,595</u>
Excess of Revenues Under Expenditures.....	(403,935)	(241,458)	162,477
<b>OTHER FINANCING USE</b>			
Transfers Out.....	<u>(308,307)</u>	<u>(308,307)</u>	<u>-</u>
Net Change in Fund Balance.....	(712,242)	(549,765)	162,477
Fund Balance Beginning of Year .....	1,777,502	1,777,502	-
Prior Year Encumbrances Appropriated.....	<u>93,098</u>	<u>93,098</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 1,158,358</u>	<u>\$ 1,320,835</u>	<u>\$ 162,477</u>



Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
LITTER ENFORCEMENT FUND**  
For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental .....	\$ 718,066	\$ 719,036	\$ 970
Interest .....	-	2	2
Other .....	-	89	89
<b>Total Revenues .....</b>	<b>718,066</b>	<b>719,127</b>	<b>1,061</b>
<b>EXPENDITURES</b>			
Current:			
Health:			
Litter Enforcement:			
Personal Services .....	55,148	52,605	2,543
Fringe Benefits .....	30,084	24,990	5,094
Contractual Services .....	627,285	627,253	32
Materials and Supplies .....	4,534	4,483	51
Other .....	1,200	470	730
<b>Total Expenditures .....</b>	<b>718,251</b>	<b>709,801</b>	<b>8,450</b>
Net Change in Fund Balance .....	(185)	9,326	9,511
Fund Balance Beginning of Year .....	6,386	6,386	-
Prior Year Encumbrances Appropriated .....	224	224	-
<b>Fund Balance End of Year .....</b>	<b>\$ 6,425</b>	<b>\$ 15,936</b>	<b>\$ 9,511</b>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REESE-PETERS HOME FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Lodging Taxes.....	\$ 218,997	\$ 224,111	\$ 5,114
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Reese-Peters Home:			
Other .....	218,997	218,997	-
Net Change in Fund Balance.....	-	5,114	5,114
Fund Balance Beginning of Year .....	3,338	3,338	-
Fund Balance End of Year .....	<u>\$ 3,338</u>	<u>\$ 8,452</u>	<u>\$ 5,114</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SHERIFF SERVICES FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 500,000	\$ 799,751	\$ 299,751
Licenses and Permits.....	160,000	52,859	(107,141)
Fines, Forfeitures, and Settlements.....	116,200	85,677	(30,523)
Intergovernmental.....	56,560	77,060	20,500
Donations.....	-	232	232
Total Revenues.....	<u>832,760</u>	<u>1,015,579</u>	<u>182,819</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services .....	173,645	126,439	47,206
Fringe Benefits .....	70,567	61,347	9,220
Contractual Services .....	305,242	23,357	281,885
Materials and Supplies .....	229,880	195,736	34,144
Capital outlay .....	24,000	18,868	5,132
Total Expenditures.....	<u>803,334</u>	<u>425,747</u>	<u>377,587</u>
Net Change in Fund Balance.....	29,426	589,832	560,406
Fund Balance Beginning of Year .....	559,341	559,341	-
Prior Year Encumbrances Appropriated.....	13,722	13,722	-
Fund Balance End of Year .....	<u>\$ 602,489</u>	<u>\$ 1,162,895</u>	<u>\$ 560,406</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUVENILE COURT SERVICES FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ -	\$ 279	\$ 279
Intergovernmental.....	39,147	39,147	-
Other.....	15,000	15,000	-
Total Revenues.....	<u>54,147</u>	<u>54,426</u>	<u>279</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services .....	23,069	8,711	14,358
Fringe Benefits .....	11,931	2,192	9,739
Contractual Services .....	131,780	92,404	39,376
Materials and Supplies .....	6,298	992	5,306
Total Expenditures.....	<u>173,078</u>	<u>104,299</u>	<u>68,779</u>
Net Change in Fund Balance.....	(118,931)	(49,873)	69,058
Fund Balance Beginning of Year .....	77,745	77,745	-
Prior Year Encumbrances Appropriated.....	55,943	55,943	-
Fund Balance End of Year .....	<u>\$ 14,757</u>	<u>\$ 83,815</u>	<u>\$ 69,058</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 800	\$ -	\$ (800)
Loans.....	17,000	18,342	1,342
Intergovernmental.....	729,841	481,776	(248,065)
Interest.....	5,280	3,580	(1,700)
Other.....	50	2	(48)
Total Revenues.....	<u>752,971</u>	<u>503,700</u>	<u>(249,271)</u>
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services .....	1,200	-	1,200
Fringe Benefits .....	816	8	808
Contractual Services .....	361,894	220,651	141,243
Capital Outlay .....	457,530	364,333	93,197
Total Expenditures.....	<u>821,440</u>	<u>584,992</u>	<u>236,448</u>
Excess of Revenues Under Expenditures.....	<u>(68,469)</u>	<u>(81,292)</u>	<u>(12,823)</u>
<b>OTHER FINANCING SOURCE (USE)</b>			
Advances In.....	-	88,000	88,000
Advances Out.....	-	(40,000)	(40,000)
Total Other Financing Source (Use).....	<u>-</u>	<u>48,000</u>	<u>48,000</u>
Net Change in Fund Balance.....	(68,469)	(33,292)	35,177
Fund Balance Beginning of Year .....	690,447	690,447	-
Fund Balance End of Year .....	<u>\$ 621,978</u>	<u>\$ 657,155</u>	<u>\$ 35,177</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
WORKFORCE INVESTMENT ACT FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 782,923	\$ 569,846	\$ (213,077)
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services .....	842,335	590,575	251,760
Materials and Supplies .....	2,605	2,530	75
Total Expenditures.....	<u>844,940</u>	<u>593,105</u>	<u>251,835</u>
Net Change in Fund Balance.....	(62,017)	(23,259)	38,758
Fund Balance Beginning of Year .....	111,775	111,775	-
Prior Year Encumbrances Appropriated.....	1,950	1,950	-
Fund Balance End of Year .....	<u>\$ 51,708</u>	<u>\$ 90,466</u>	<u>\$ 38,758</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL OLDER ADULT SERVICES LEVY FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 2,804,300	\$ 2,923,722	\$ 119,422
Intergovernmental.....	208,000	216,823	8,823
Total Revenues.....	3,012,300	3,140,545	128,245
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services .....	2,976,129	2,975,248	881
Net Change in Fund Balance.....	36,171	165,297	129,126
Fund Balance Beginning of Year .....	2,428,744	2,428,744	-
Prior Year Encumbrances Appropriated.....	12,380	12,380	-
Fund Balance End of Year .....	<u>\$ 2,477,295</u>	<u>\$ 2,606,421</u>	<u>\$ 129,126</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 550	\$ 57	\$ (493)
Intergovernmental.....	750,000	454,262	(295,738)
Loans.....	89,500	154,079	64,579
Interest.....	27,400	23,123	(4,277)
Other.....	-	69	69
Total Revenues.....	<u>867,450</u>	<u>631,590</u>	<u>(235,860)</u>
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services .....	42,100	-	42,100
Fringe Benefits .....	5,196	279	4,917
Contractual Services .....	917,115	442,253	474,862
Total Expenditures.....	<u>964,411</u>	<u>442,532</u>	<u>521,879</u>
Excess of Revenues Over (Under) Expenditures.....	(96,961)	189,058	286,019
<b>OTHER FINANCING USE</b>			
Advances Out.....	-	(100,000)	(100,000)
Net Change in Fund Balance.....	(96,961)	89,058	186,019
Fund Balance Beginning of Year .....	398,565	398,565	-
Fund Balance End of Year .....	<u>\$ 301,604</u>	<u>\$ 487,623</u>	<u>\$ 186,019</u>



Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
TREASURER'S PREPAYMENT FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Interest.....	\$ -	\$ 3,761	\$ 3,761
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	3,761	3,761
Fund Balance Beginning of Year .....	41,426	41,426	-
Fund Balance End of Year .....	<u>\$ 41,426</u>	<u>\$ 45,187</u>	<u>\$ 3,761</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VOTER EDUCATION/POLLWORKER TRAINING FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Voter Education/Pollworker Training:			
Contract Services .....	4,111	4,111	-
Net Change in Fund Balance.....	(4,111)	(4,111)	-
Fund Balance Beginning of Year .....	4,111	4,111	-
Fund Balance End of Year .....	\$ -	\$ -	\$ -

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CYBER SECURITY MEASURERS IMPLEMENTATION FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 10,000	\$ 10,000	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Capital Outlay .....	<u>7,912</u>	<u>2,634</u>	<u>5,278</u>
Net Change in Fund Balance.....	2,088	7,366	5,278
Fund Balance Beginning of Year .....	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 2,088</u>	<u>\$ 7,366</u>	<u>\$ 5,278</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ELECTRIC VEHICLE CHARGING GRANT FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 30,000	\$ -	\$ (30,000)
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Electric Vehicle Charging Grant:			
Contractual Services .....	30,000	30,000	-
Net Change in Fund Balance.....	-	(30,000)	(30,000)
Fund Balance Beginning of Year .....	30,000	30,000	-
Fund Balance End of Year .....	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ (30,000)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PRECINCT ELECTION TRAINING FUND

For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 10,421	\$ 10,421	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Precinct Election Training:			
Contractual Services .....	10,421	3,000	7,421
Net Change in Fund Balance.....	-	7,421	7,421
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ 7,421</u>	<u>\$ 7,421</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PRIMARY ELECTION FUND

For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 361,746	\$ 361,746	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Primary Election:			
Personal Services .....	81,716	81,716	-
Fringe Benefits .....	10,616	10,615	1
Contractual Services .....	217,946	217,946	-
Materials and Supplies .....	51,468	51,468	-
Total Expenditures.....	<u>361,746</u>	<u>361,745</u>	<u>1</u>
Net Change in Fund Balance.....	-	1	1
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SENATE BILL 11 FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 4,642	\$ 4,642	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Senate Bill 11:			
Contractual Services .....	<u>4,642</u>	<u>4,642</u>	<u>-</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTERIZED LEGAL RESEARCH FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 16,450	\$ 20,465	\$ 4,015
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services .....	2,500	433	2,067
Capital Outlay .....	12,950	-	12,950
Total Expenditures.....	<u>15,450</u>	<u>433</u>	<u>15,017</u>
Net Change in Fund Balance.....	1,000	20,032	19,032
Fund Balance Beginning of Year .....	<u>102,774</u>	<u>102,774</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 103,774</u>	<u>\$ 122,806</u>	<u>\$ 19,032</u>



Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
INDIGENT GUARDIANSHIP FUND**  
For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 242,600	\$ 349,578	\$ 106,978
Intergovernmental.....	25	2,593	2,568
Other.....	-	338	338
Total Revenues.....	<u>242,625</u>	<u>352,509</u>	<u>109,884</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services .....	210,918	210,756	162
Fringe Benefits .....	107,340	97,805	9,535
Contractual Services .....	35,213	20,215	14,998
Materials and Supplies .....	2,500	734	1,766
Capital Outlay .....	1,500	-	1,500
Total Expenditures.....	<u>357,471</u>	<u>329,510</u>	<u>27,961</u>
Excess of Revenues Over (Under) Expenditures.....	(114,846)	22,999	137,845
<b>OTHER FINANCING SOURCE</b>			
Transfer In .....	61,100	61,100	-
Net Change in Fund Balance.....	(53,746)	84,099	137,845
Fund Balance Beginning of Year .....	157,196	157,196	-
Prior Year Encumbrances Appropriated.....	670	670	-
Fund Balance End of Year .....	<u>\$ 104,120</u>	<u>\$ 241,965</u>	<u>\$ 137,845</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTER FUND

For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 106,000	\$ 175,790	\$ 69,790
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services .....	32,550	23,974	8,576
Capital Outlay .....	27,184	4,731	22,453
Total Expenditures.....	<u>59,734</u>	<u>28,705</u>	<u>31,029</u>
Net Change in Fund Balance.....	46,266	147,085	100,819
Fund Balance Beginning of Year .....	<u>923,763</u>	<u>923,763</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 970,029</u>	<u>\$ 1,070,848</u>	<u>\$ 100,819</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PARENT EDUCATION FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 9,577	\$ 3,786	\$ (5,791)
Other.....	-	8	8
Total Revenues.....	<u>9,577</u>	<u>3,794</u>	<u>(5,783)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services .....	4,768	1,462	3,306
Fringe Benefits .....	809	258	551
Contractual Services .....	3,000	-	3,000
Materials and Supplies .....	1,000	-	1,000
Total Expenditures.....	<u>9,577</u>	<u>1,720</u>	<u>7,857</u>
Net Change in Fund Balance.....	-	2,074	2,074
Fund Balance Beginning of Year .....	<u>45,295</u>	<u>45,295</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 45,295</u>	<u>\$ 47,369</u>	<u>\$ 2,074</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COURTS SPECIAL PROJECTS FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 125,000	\$ 131,744	\$ 6,744
Intergovernmental.....	17,831	17,831	-
Other.....	-	400	400
Total Revenues.....	<u>142,831</u>	<u>149,975</u>	<u>7,144</u>
<b>EXPENDITURES</b>			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services .....	132,525	57,771	74,754
Materials and Supplies .....	306	271	35
Capital Outlay .....	25,000	1,500	23,500
Total Expenditures.....	<u>157,831</u>	<u>59,542</u>	<u>98,289</u>
Excess of Revenues Over (Under) Expenditures.....	(15,000)	90,433	105,433
<b>OTHER FINANCING USE</b>			
Advances Out .....	-	(50,000)	(50,000)
Net Change in Fund Balance.....	(15,000)	40,433	55,433
Fund Balance Beginning of Year .....	574,788	574,788	-
Fund Balance End of Year .....	<u>\$ 559,788</u>	<u>\$ 615,221</u>	<u>\$ 55,433</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
LAW LIBRARY RESOURCES FUND  
For the Year Ended December 31, 2022**

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 3,900	\$ 3,984	\$ 84
Fines, Forfeitures, and Settlements.....	106,100	94,332	(11,768)
Intergovernmental.....	770	770	-
Other.....	-	6	6
Total Revenues.....	<u>110,770</u>	<u>99,092</u>	<u>(11,678)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services .....	2,300	967	1,333
Fringe Benefits .....	780	174	606
Contractual Services .....	111,028	103,121	7,907
Materials and Supplies .....	1,020	942	78
Capital Outlay .....	1,450	1,337	113
Total Expenditures.....	<u>116,578</u>	<u>106,541</u>	<u>10,037</u>
Net Change in Fund Balance.....	(5,808)	(7,449)	(1,641)
Fund Balance Beginning of Year .....	1,985	1,985	-
Prior Year Encumbrances Appropriated.....	6,363	6,363	-
Fund Balance End of Year .....	<u>\$ 2,540</u>	<u>\$ 899</u>	<u>\$ (1,641)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMON PLEAS RECOVERY GRANT FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 114,680	\$ 49,523	\$ (65,157)
Other.....	-	22	22
Total Revenues.....	<u>114,680</u>	<u>49,545</u>	<u>(65,135)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal Services .....	57,232	42,396	14,836
Fringe Benefits .....	9,935	7,046	2,889
Contractual Services .....	10,588	10,576	12
Other .....	87	87	-
Total Expenditures.....	<u>77,842</u>	<u>60,105</u>	<u>17,737</u>
Net Change in Fund Balance.....	36,838	(10,560)	(47,398)
Fund Balance Beginning of Year .....	<u>40,643</u>	<u>40,643</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 77,481</u>	<u>\$ 30,083</u>	<u>\$ (47,398)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL YOUTH SERVICES FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 938,452	\$ 970,598	\$ 32,146
Other.....	-	872	872
Total Revenues.....	<u>938,452</u>	<u>971,470</u>	<u>33,018</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Youth Services:			
Personal Services .....	543,720	543,670	50
Fringe Benefits .....	245,341	223,663	21,678
Contractual Services .....	472,900	404,806	68,094
Materials and Supplies .....	2,405	1,946	459
Capital Outlay .....	13,545	13,545	-
Total Expenditures.....	<u>1,277,911</u>	<u>1,187,630</u>	<u>90,281</u>
Net Change in Fund Balance.....	(339,459)	(216,160)	123,299
Fund Balance Beginning of Year .....	274,451	274,451	-
Prior Year Encumbrances Appropriated.....	93,817	93,817	-
Fund Balance End of Year .....	<u>\$ 28,809</u>	<u>\$ 152,108</u>	<u>\$ 123,299</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 120,000	\$ 187,493	\$ 67,493
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
County Probation Services Community			
Based Corrections:			
Contractual Services .....	66,000	21,916	44,084
Materials and Supplies .....	22,500	20,435	2,065
Capital Outlay .....	31,500	27,297	4,203
Total Expenditures.....	<u>120,000</u>	<u>69,648</u>	<u>50,352</u>
Net Change in Fund Balance.....	-	117,845	117,845
Fund Balance Beginning of Year .....	<u>265,481</u>	<u>265,481</u>	-
Fund Balance End of Year .....	<u>\$ 265,481</u>	<u>\$ 383,326</u>	<u>\$ 117,845</u>



# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VICTIMS OF CRIME FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 117,422	\$ 76,660	\$ (40,762)
Other.....	-	237	237
Total Revenues.....	<u>117,422</u>	<u>76,897</u>	<u>(40,525)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services .....	145,271	112,355	32,916
Fringe Benefits .....	92,398	62,197	30,201
Contractual Services .....	9,617	4,705	4,912
Capital Outlay .....	4,225	4,225	-
Total Expenditures.....	<u>251,511</u>	<u>183,482</u>	<u>68,029</u>
Excess of Revenues Under Expenditures.....	(134,089)	(106,585)	27,504
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	129,545	127,000	(2,545)
Net Change in Fund Balance .....	(4,544)	20,415	24,959
Fund Balance Beginning of Year .....	89,221	89,221	-
Fund Balance End of Year .....	<u>\$ 84,677</u>	<u>\$ 109,636</u>	<u>\$ 24,959</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WIRELESS 9-1-1 FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 181,000	\$ 159,710	\$ (21,290)
Other.....	-	182	182
Total Revenues.....	<u>181,000</u>	<u>159,892</u>	<u>(21,108)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services .....	122,795	115,583	7,212
Fringe Benefits .....	40,464	36,534	3,930
Contractual Services .....	35,500	27,404	8,096
Materials and Supplies .....	3,000	-	3,000
Capital Outlay .....	5,000	-	5,000
Total Expenditures.....	<u>206,759</u>	<u>179,521</u>	<u>27,238</u>
Net Change in Fund Balance.....	(25,759)	(19,629)	6,130
Fund Balance Beginning of Year .....	<u>153,982</u>	<u>153,982</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 128,223</u>	<u>\$ 134,353</u>	<u>\$ 6,130</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ADULT COMMUNITY BASED CORRECTIONS FUND**  
For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 185,912	\$ 185,912	\$ -
Other.....	-	184	184
Total Revenues.....	<u>185,912</u>	<u>186,096</u>	<u>184</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services .....	113,366	113,365	1
Fringe Benefits .....	61,800	56,858	4,942
Contractual Services .....	<u>13,974</u>	<u>12,700</u>	<u>1,274</u>
Total Expenditures.....	<u>189,140</u>	<u>182,923</u>	<u>6,217</u>
Net Change in Fund Balance .....	(3,228)	3,173	6,401
Fund Balance Beginning of Year .....	<u>108,069</u>	<u>108,069</u>	<u>-</u>
Fund Balance End of Year .....	<u><u>\$ 104,841</u></u>	<u><u>\$ 111,242</u></u>	<u><u>\$ 6,401</u></u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
MAJOR CRIMES UNIT GRANT FUND  
For the Year Ended December 31, 2022**

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 968,641	\$ 319,322	\$ (649,319)
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services .....	968,641	319,322	649,319
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING SOURCE (USE)</b>			
Advances Out.....	-	(265,000)	(265,000)
Transfer In.....	-	265,000	265,000
Total Other Financing Source (Use).....	-	-	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUSTICE FOR FAMILIES FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 198,217	\$ 151,403	\$ (46,814)
Other.....	-	145	145
Total Revenues.....	<u>198,217</u>	<u>151,548</u>	<u>(46,669)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Justice for Families:			
Personal Services .....	89,718	89,246	472
Fringe Benefits .....	16,099	13,347	2,752
Contractual Services .....	<u>81,714</u>	<u>68,934</u>	<u>12,780</u>
Total Expenditures.....	<u>187,531</u>	<u>171,527</u>	<u>16,004</u>
Net Change in Fund Balance.....	10,686	(19,979)	(30,665)
Fund Balance Beginning of Year .....	22,171	22,171	-
Prior Year Encumbrances Appropriated.....	<u>6,609</u>	<u>6,609</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 39,466</u>	<u>\$ 8,801</u>	<u>\$ (30,665)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL HOME FUND

For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 362,590	\$ 56,090	\$ (306,500)
Housing Rehabilitation.....	-	24,740	24,740
Interest.....	200	514	314
Total Revenues.....	362,790	81,344	(281,446)
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services .....	356,000	11,740	344,260
Excess of Revenues Over Expenditures.....	6,790	69,604	62,814
<b>OTHER FINANCING SOURCE (USE)</b>			
Advances In .....	-	311,000	311,000
Advances Out.....	-	(70,000)	(70,000)
Total Other Financing Source (Use).....	-	241,000	241,000
Net Change in Fund Balance.....	6,790	310,604	303,814
Fund Balance Beginning of Year .....	100,900	100,900	-
Fund Balance End of Year .....	<u>\$ 107,690</u>	<u>\$ 411,504</u>	<u>\$ 303,814</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TARGET COMMUNITY ALTERNATIVE TO PRISON FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 361,976	\$ 361,976	\$ -
Other.....	-	190	190
Total Revenues.....	<u>361,976</u>	<u>362,166</u>	<u>190</u>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services .....	105,764	101,623	4,141
Fringe Benefits .....	31,824	19,035	12,789
Contractual Services .....	404,582	299,989	104,593
Materials and Supplies .....	2,327	2,327	-
Capital Outlay .....	<u>124,785</u>	<u>30,128</u>	<u>94,657</u>
Total Expenditures.....	<u>669,282</u>	<u>453,102</u>	<u>216,180</u>
Net Change in Fund Balance.....	(307,306)	(90,936)	216,370
Fund Balance Beginning of Year .....	<u>308,596</u>	<u>308,596</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 1,290</u>	<u>\$ 217,660</u>	<u>\$ 216,370</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
OHIO OPIOID SETTLEMENT FUND**  
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Fines, Forfeitures, and Settlements.....	\$ -	\$ 54,635	\$ 54,635
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	54,635	54,635
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ 54,635</u>	<u>\$ 54,635</u>



## Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. There were no committed revenue sources in 2022. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies account for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's assigned monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2022

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Total
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 93,424	\$ 121,073	\$ 3,629	\$ 218,126
Special Assessments Receivable.....	214,767	-	-	214,767
Total Assets.....	<u>\$ 308,191</u>	<u>\$ 121,073</u>	<u>\$ 3,629</u>	<u>\$ 432,893</u>
<b>LIABILITIES</b>				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue.....	214,767	-	-	214,767
<b>FUND BALANCES</b>				
Restricted .....	93,424	121,073	3,629	218,126
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 308,191</u>	<u>\$ 121,073</u>	<u>\$ 3,629</u>	<u>\$ 432,893</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS**  
For the Year Ended December 31, 2022

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Total
<b>REVENUES</b>					
Property Taxes.....	\$ -	\$ 114,077	\$ -	\$ -	\$ 114,077
Special Assessments.....	95,855	-	-	-	95,855
Investment Earnings and Other Interest.....	15,218	-	-	-	15,218
Total Revenues.....	<u>111,073</u>	<u>114,077</u>	<u>-</u>	<u>-</u>	<u>225,150</u>
<b>EXPENDITURES</b>					
Debt Service:					
Principal Retirement .....	102,000	2,093,000	211,000	50,000	2,456,000
Interest .....	<u>3,049</u>	<u>1,050,206</u>	<u>17,394</u>	<u>-</u>	<u>1,070,649</u>
Total Expenditures.....	<u>105,049</u>	<u>3,143,206</u>	<u>228,394</u>	<u>50,000</u>	<u>3,526,649</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,024</u>	<u>(3,029,129)</u>	<u>(228,394)</u>	<u>(50,000)</u>	<u>(3,301,499)</u>
<b>OTHER FINANCING SOURCE (USE)</b>					
Transfers In.....	-	2,641,519	228,394	50,000	2,919,913
Transfers Out.....	<u>(4,245)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,245)</u>
Total Other Financing Source (Use).....	<u>(4,245)</u>	<u>2,641,519</u>	<u>228,394</u>	<u>50,000</u>	<u>2,915,668</u>
Net Changes in Fund Balances.....	1,779	(387,610)	-	-	(385,831)
Fund Balance Beginning of Year.....	<u>91,645</u>	<u>508,683</u>	<u>3,629</u>	<u>-</u>	<u>603,957</u>
Fund Balance End of Year.....	<u>\$ 93,424</u>	<u>\$ 121,073</u>	<u>\$ 3,629</u>	<u>\$ -</u>	<u>\$ 218,126</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SPECIAL ASSESSMENT BOND RETIREMENT FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Special Assessments.....	\$ 94,260	\$ 100,100	\$ 5,840
Interest.....	10,790	10,973	183
Total Revenues.....	<u>105,050</u>	<u>111,073</u>	<u>6,023</u>
<b>EXPENDITURES</b>			
Current:			
Debt Service:			
Principal Retirement .....	102,000	102,000	-
Interest .....	<u>3,050</u>	<u>3,049</u>	<u>1</u>
Total Expenditures.....	<u>105,050</u>	<u>105,049</u>	<u>1</u>
Excess of Revenues Over Expenditures.....	-	6,024	6,024
<b>OTHER FINANCING USE</b>			
Transfers Out.....	<u>(4,245)</u>	<u>(4,245)</u>	<u>-</u>
Net Change in Fund Balance.....	(4,245)	1,779	6,024
Fund Balance Beginning of Year.....	<u>91,645</u>	<u>91,645</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 87,400</u>	<u>\$ 93,424</u>	<u>\$ 6,024</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL OBLIGATION BOND RETIREMENT FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Property Taxes.....	\$ 114,077	\$ 114,077	\$ -
Rent.....	112,947	112,947	-
Total Revenues.....	<u>227,024</u>	<u>227,024</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	2,200,505	2,200,505	-
Interest .....	<u>1,058,221</u>	<u>1,055,648</u>	<u>2,573</u>
Total Expenditures.....	<u>3,258,726</u>	<u>3,256,153</u>	<u>2,573</u>
Excess of Revenues Under Expenditures.....	(3,031,702)	(3,029,129)	2,573
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	<u>2,641,519</u>	<u>2,641,519</u>	<u>-</u>
Net Change in Fund Balance.....	(390,183)	(387,610)	2,573
Fund Balance Beginning of Year.....	<u>508,683</u>	<u>508,683</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 118,500</u>	<u>\$ 121,073</u>	<u>\$ 2,573</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ENERGY CONSERVATION BOND RETIREMENT FUND**  
For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	211,000	211,000	-
Interest .....	17,394	17,394	-
Total Expenditures.....	228,394	228,394	-
Excess of Revenues Under Expenditures.....	(228,394)	(228,394)	-
<b>OTHER FINANCING SOURCE</b>			
Transfer In.....	228,394	228,394	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	3,629	3,629	-
Fund Balance End of Year .....	<u>\$ 3,629</u>	<u>\$ 3,629</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
<b>OTHER FINANCING SOURCE</b>			
Transfer In.....	50,000	50,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	\$ -	\$ -	\$ -

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## Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for prior year transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Road and Bridge Construction Fund	To account for restricted State and federal grants, local matches through transfers to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for any assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Energy Project Fund	To account for debt proceeds restricted for the County's energy conservation project for the County's existing buildings.
Government Services Center Northwest Fund	To account for transfers committed by the County for the purchase and renovation of a new government services center in the Northwest portion of the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2022

	<b>Airport Construction Grant Fund</b>	<b>Developmental Disabilities Facilities Fund</b>	<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 920,708	\$ 2,608,858	\$ 407,461	\$ 2,860,423
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	-	-	114,998	1,999
Intergovernmental Receivable.....	256,113	-	-	-
Total Assets.....	<u>\$ 1,176,821</u>	<u>\$ 2,608,858</u>	<u>\$ 522,459</u>	<u>\$ 2,862,422</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ -	\$ 13,181	\$ -	\$ 1,100
Contracts Payable.....	5,322	3,378	112,516	61,860
Retainage Payable.....	-	-	114,998	1,999
Interfund Payable.....	1,085,056	112,041	-	-
Total Liabilities.....	<u>1,090,378</u>	<u>128,600</u>	<u>227,514</u>	<u>64,959</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue.....	21,141	-	-	-
<b>FUND BALANCES</b>				
Restricted .....	65,302	-	294,945	-
Committed .....	-	2,480,258	-	443,836
Assigned .....	-	-	-	2,353,627
Total Fund Balances.....	<u>65,302</u>	<u>2,480,258</u>	<u>294,945</u>	<u>2,797,463</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 1,176,821</u>	<u>\$ 2,608,858</u>	<u>\$ 522,459</u>	<u>\$ 2,862,422</u>

<b>Energy Project Fund</b>	<b>Total</b>
\$ 157,412	\$ 6,954,862
-	116,997
-	256,113
<u>\$ 157,412</u>	<u>\$ 7,327,972</u>
\$ -	\$ 14,281
-	183,076
-	116,997
-	1,197,097
-	<u>1,511,451</u>
-	<u>21,141</u>
157,412	517,659
-	2,924,094
-	<u>2,353,627</u>
<u>157,412</u>	<u>5,795,380</u>
<u>\$ 157,412</u>	<u>\$ 7,327,972</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS**  
For the Year Ended December 31, 2022

	<b>Airport Construction Grant Fund</b>	<b>Developmental Disabilities Facilities Fund</b>	<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>
<b>REVENUES</b>				
Intergovernmental.....	\$ 316,935	\$ -	\$ 2,399,452	\$ -
Rent.....	-	112,947	-	-
Total Revenues.....	<u>316,935</u>	<u>112,947</u>	<u>2,399,452</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital Outlay.....	158,974	208,420	2,945,808	2,267,783
Debt Service:				
Interest .....	-	3,638	-	-
Total Expenditures.....	<u>158,974</u>	<u>212,058</u>	<u>2,945,808</u>	<u>2,267,783</u>
Excess of Revenues Over (Under) Expenditures .....	<u>157,961</u>	<u>(99,111)</u>	<u>(546,356)</u>	<u>(2,267,783)</u>
<b>OTHER FINANCING SOURCE (USE)</b>				
Transfers In .....	83,654	100,000	389,382	3,170,000
Transfers Out .....	-	-	-	-
Total Other Financing Source (Use) .....	<u>83,654</u>	<u>100,000</u>	<u>389,382</u>	<u>3,170,000</u>
Net Changes in Fund Balances.....	241,615	889	(156,974)	902,217
Fund Balances (Deficit) Beginning of Year .....	<u>(176,313)</u>	<u>2,479,369</u>	<u>451,919</u>	<u>1,895,246</u>
Fund Balances End of Year .....	<u>\$ 65,302</u>	<u>\$ 2,480,258</u>	<u>\$ 294,945</u>	<u>\$ 2,797,463</u>

Energy Project Fund	Government Services Center Northwest Fund	Total
\$ -	\$ -	\$ 2,716,387
-	-	112,947
-	-	2,829,334
3,983,225	298,225	9,862,435
-	-	3,638
3,983,225	298,225	9,866,073
(3,983,225)	(298,225)	(7,036,739)
-	-	3,743,036
-	(4,173,246)	(4,173,246)
-	(4,173,246)	(430,210)
(3,983,225)	(4,471,471)	(7,466,949)
4,140,637	4,471,471	13,262,329
\$ 157,412	\$ -	\$ 5,795,380

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT CONSTRUCTION GRANT FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,825,050	\$ 81,963	\$ (1,743,087)
<b>EXPENDITURES</b>			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay .....	1,815,642	274,379	1,541,263
Other .....	28	28	-
Total Expenditures.....	<u>1,815,670</u>	<u>274,407</u>	<u>1,541,263</u>
Excess of Revenues Over (Under) Expenditures.....	<u>9,380</u>	<u>(192,444)</u>	<u>(201,824)</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In.....	-	664,056	664,056
Advances Out.....	-	(588,655)	(588,655)
Transfers In.....	83,654	83,654	-
Total Other Financing Sources (Use).....	<u>83,654</u>	<u>159,055</u>	<u>75,401</u>
Net Change in Fund Balance.....	93,034	(33,389)	(126,423)
Fund Balance Beginning of Year.....	954,097	954,097	-
Fund Balance End of Year.....	<u>\$ 1,047,131</u>	<u>\$ 920,708</u>	<u>\$ (126,423)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DEVELOPMENTAL DISABILITIES FACILITIES FUND For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services .....	11,500	-	11,500
Materials and Supplies .....	1,000	-	1,000
Capital Outlay .....	1,858,463	256,816	1,601,647
Total Expenditures.....	1,870,963	256,816	1,614,147
Excess of Revenues Under Expenditures.....	(1,870,963)	(256,816)	1,614,147
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	100,000	100,000	-
Net Change in Fund Balance.....	(1,770,963)	(156,816)	1,614,147
Fund Balance Beginning of Year.....	2,698,834	2,698,834	-
Prior Year Encumbrances Appropriated.....	10,348	10,348	-
Fund Balance End of Year.....	<u>\$ 938,219</u>	<u>\$ 2,552,366</u>	<u>\$ 1,614,147</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ROAD AND BRIDGE CONSTRUCTION FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 2,376,851	\$ 2,399,452	\$ 22,601
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Road and Bridge Construction:			
Contract Services .....	189,635	189,635	-
Capital Outlay .....	2,599,974	2,599,391	583
Total Expenditures.....	<u>2,789,609</u>	<u>2,789,026</u>	<u>583</u>
Excess of Revenues Under Expenditures.....	(412,758)	(389,574)	23,184
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	<u>389,382</u>	<u>389,382</u>	<u>-</u>
Net Change in Fund Balance.....	(23,376)	(192)	23,184
Fund Balance Beginning of Year.....	467,703	467,703	-
Prior Year Encumbrances Appropriated.....	<u>25,959</u>	<u>25,959</u>	<u>-</u>
Fund Balance End of Year.....	<u><u>\$ 470,286</u></u>	<u><u>\$ 493,470</u></u>	<u><u>\$ 23,184</u></u>



# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay .....	3,065,408	2,764,992	300,416
Excess of Revenues Under Expenditures.....	(3,065,408)	(2,764,992)	300,416
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	3,170,000	3,170,000	-
Net Change in Fund Balance.....	104,592	405,008	300,416
Fund Balance Beginning of Year.....	15,994	15,994	-
Prior Year Encumbrances Appropriated.....	1,896,526	1,896,526	-
Fund Balance End of Year.....	<u>\$ 2,017,112</u>	<u>\$ 2,317,528</u>	<u>\$ 300,416</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ENERGY PROJECT FUND

For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Energy Project Fund:			
Capital Outlay .....	4,808,774	4,808,774	-
Net Change in Fund Balance.....	(4,808,774)	(4,808,774)	-
Fund Balance Beginning of Year.....	4,808,774	4,808,774	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GOVERNMENT SERVICES CENTER NORTHWEST FUND For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Government Services Center Northwest Fund:			
Contractual Services .....	50,612	50,612	-
Capital Outlay .....	264,054	264,054	-
Total Expenditures.....	314,666	314,666	-
Excess of Revenues Under Expenditures.....	(314,666)	(314,666)	-
<b>OTHER FINANCING USE</b>			
Transfers Out.....	(4,173,246)	(4,173,246)	-
Net Change in Fund Balance.....	(4,487,912)	(4,487,912)	-
Fund Balance Beginning of Year.....	4,374,770	4,374,770	-
Prior Year Encumbrances Appropriated.....	113,142	113,142	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund                      To account for sewer services provided to individuals and commercial users.

Water Fund                      To account for water services provided to individuals and commercial users.

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 5,676,237	\$ 5,743,977	\$ 67,740
Tap-In Fees.....	1,020,133	1,703,664	683,531
Penalties.....	23,518	71,088	47,570
Deposits.....	236,195	287,879	51,684
Special Assessments.....	42,000	42,007	7
Other Non-Operating Revenues.....	29,461	96,285	66,824
Interest.....	9,650	5,223	(4,427)
Total Revenues.....	<u>7,037,194</u>	<u>7,950,123</u>	<u>912,929</u>
<b>EXPENSES</b>			
Personal Services.....	875,649	702,187	173,462
Fringe Benefits.....	362,080	266,916	95,164
Contractual Services.....	2,403,756	2,200,571	203,185
Materials and Supplies.....	422,195	324,569	97,626
Deposits.....	155,500	112,000	43,500
Other operating expenses.....	47,789	2,003	45,786
Capital Outlay.....	1,363,790	990,132	373,658
Principal Retirement.....	1,208,361	1,201,124	7,237
Interest.....	200,851	159,906	40,945
Total Expenses.....	<u>7,039,971</u>	<u>5,959,408</u>	<u>1,080,563</u>
Excess of Revenues Over (Under) Expenses.....	(2,777)	1,990,715	1,993,492
Fund Equity Beginning of Year.....	18,864,538	18,864,538	-
Prior Year Encumbrances Appropriated.....	900,697	900,697	-
Fund Equity End of Year.....	<u>\$ 19,762,458</u>	<u>\$ 21,755,950</u>	<u>\$ 1,993,492</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 4,004,788	\$ 4,152,518	\$ 147,730
Tap-In Fees.....	842,063	1,390,009	547,946
Penalties.....	15,301	44,990	29,689
Special Assessments.....	4,500	4,205	(295)
Grants.....	738,012	708,012	(30,000)
Other Non-Operating Revenues.....	81,150	23,977	(57,173)
Interest.....	7,000	3,916	(3,084)
Total Revenues.....	<u>5,692,814</u>	<u>6,327,627</u>	<u>634,813</u>
<b>EXPENSES</b>			
Personal Services.....	818,980	620,864	198,116
Fringe Benefits.....	314,667	240,843	73,824
Contractual Services.....	1,594,746	1,468,791	125,955
Materials and Supplies.....	701,452	690,981	10,471
Other Operating Expenses.....	44,054	5,866	38,188
Capital Outlay.....	1,624,989	1,183,756	441,233
Principal Retirement.....	960,445	960,445	-
Interest.....	163,504	120,817	42,687
Total Expenses.....	<u>6,222,837</u>	<u>5,292,363</u>	<u>930,474</u>
Excess of Revenues Over (Under) Expenses.....	(530,023)	1,035,264	1,565,287
Fund Equity Beginning of Year.....	10,399,913	10,399,913	-
Prior Year Encumbrances Appropriated.....	538,035	538,035	-
Fund Equity End of Year.....	<u>\$ 10,407,925</u>	<u>\$ 11,973,212</u>	<u>\$ 1,565,287</u>

## Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health  
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SELF-FUNDED HEALTH INSURANCE FUND For the Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 14,106,590	\$ 14,018,865	\$ (87,725)
Other non-operating revenues.....	-	1,763	1,763
Interest.....	10,000	48,597	38,597
Total Revenues.....	<u>14,116,590</u>	<u>14,069,225</u>	<u>(47,365)</u>
<b>EXPENSES</b>			
Contractual Services.....	1,091,994	985,914	106,080
Materials and Supplies.....	65,000	42,990	22,010
Claims.....	<u>15,429,502</u>	<u>15,327,350</u>	<u>102,152</u>
Total Expenses.....	<u>16,586,496</u>	<u>16,356,254</u>	<u>230,242</u>
Excess of Revenues Under Expenses.....	(2,469,906)	(2,287,029)	182,877
Fund Equity Beginning of Year.....	6,948,706	6,948,706	-
Prior Year Encumbrances Appropriated.....	<u>2,225,525</u>	<u>2,225,525</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 6,704,325</u>	<u>\$ 6,887,202</u>	<u>\$ 182,877</u>



## Custodial Funds

The 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 custodial funds:

Fairfield Department of Health Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield Department of Health, a legally separate entity.
Other Fiscal Agent Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District; the Fairfield County Regional Planning Commission; the Fairfield County Park District; the Fairfield, Hocking, Licking, and Perry Multi-County Detention District; the Fairfield County Family, Adult, and Children First Council; the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit; the Fairfield 33 Development; and the Area 20-21 Workforce Development Board.
Undivided Monies Fund	To account for various taxes, special assessments, and State undivided monies collected and distributed for the benefit of other governments.
Miscellaneous Judicial, Public Safety, and Human Services Fund	To account for various fines and fees collected and distributed through the courts for the benefit of others.
Other Custodial Fund	To account for monies held by the County to be distributed for the benefit of others.

Fairfield County, Ohio

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS**

December 31, 2022

	<b>Fairfield Department of Health Fund</b>	<b>Other Fiscal Agent Fund</b>	<b>Undivided Monies Fund</b>
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents .....	\$ 4,117,336	\$ 6,149,814	\$ 7,416,134
Cash and Cash Equivalents in Segregated Accounts .....	-	76,368	-
Receivables:			
Property Taxes .....	-	-	227,699,205
Accounts .....	-	-	745,200
Special Assessments .....	-	-	1,116,358
Intergovernmental .....	-	-	5,306,877
Tax Increment Financing Receivable .....	-	-	5,427,677
Total Assets .....	<u>4,117,336</u>	<u>6,226,182</u>	<u>247,711,451</u>
<b>LIABILITIES</b>			
Accounts Payable .....	11,932	122,583	-
Intergovernmental Payable .....	72,537	152,169	12,723,011
Total Liabilities .....	<u>84,469</u>	<u>274,752</u>	<u>12,723,011</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes not Levied to Finance Current Year Operations .....	-	-	218,872,536
Payment in Lieu of Taxes not Intended to Finance Current Year Operations .....	-	-	5,427,677
Total Deferred Inflows of Resources .....	<u>-</u>	<u>-</u>	<u>224,300,213</u>
<b>NET POSITION</b>			
Restricted for Individuals, Organizations, and Other Governments .....	<u>\$ 4,032,867</u>	<u>\$ 5,951,430</u>	<u>\$ 10,688,227</u>

Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 388,732	\$ 329,427	\$ 18,401,443
1,841,695	50,957	1,969,020
-	-	227,699,205
691,873	-	1,437,073
-	-	1,116,358
-	-	5,306,877
-	-	5,427,677
<u>2,922,300</u>	<u>380,384</u>	<u>261,357,653</u>
1,391,131	-	1,525,646
217,607	-	13,165,324
<u>1,608,738</u>	<u>-</u>	<u>14,690,970</u>
-	-	218,872,536
-	-	5,427,677
<u>-</u>	<u>-</u>	<u>224,300,213</u>
<u>\$ 1,313,562</u>	<u>\$ 380,384</u>	<u>\$ 22,366,470</u>

# Fairfield County, Ohio

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2022

	<b>Fairfield Department of Health Fund</b>	<b>Other Fiscal Agent Fund</b>
<b>ADDITIONS</b>		
Intergovernmental .....	\$ -	\$ -
Amounts Received as Fiscal Agent .....	7,234,869	12,620,427
Licenses and Permits and Fees for Other Governments .....	-	-
Fines, Forfeitures, and Settlements for Other Governments .....	-	-
Property Tax Collections for Other Governments .....	-	-
Tax Increment Financing Collections for Other Governments .....	-	-
Sheriff Sale Collections for Other Governments .....	-	-
Contributions from Individuals .....	-	-
Amounts Received for Others .....	-	-
Other .....	-	-
Total Additions .....	<u>7,234,869</u>	<u>12,620,427</u>
<b>DEDUCTIONS</b>		
Distributions as Fiscal Agent .....	6,344,008	11,944,123
Distributions of State Funds to Other Governments .....	-	-
Distributions to the State of Ohio .....	-	-
Licenses and Permits and Fees Distributions to Other Governments .....	-	-
Fines, Forfeitures, and Settlements Distributions to Other Governments .....	-	-
Property Tax Distributions to Other Governments .....	-	-
Tax Increment Financing to Other Governments .....	-	-
Special Assessment Distributions to Other Governments .....	-	-
Sheriff Sale Distributions to Other Governments .....	-	-
Distributions to Individuals .....	-	-
Total Deductions .....	<u>6,344,008</u>	<u>11,944,123</u>
Increase (Decrease) in Fiduciary Net Position .....	890,861	676,304
Net Position Beginning of Year .....	3,142,006	5,275,126
Net Position End of Year .....	<u>\$ 4,032,867</u>	<u>\$ 5,951,430</u>

<b>Undivided Monies Fund</b>	<b>Miscellaneous Judicial, Public Safety, and Human Services Fund</b>	<b>Other Custodial Fund</b>	<b>Total</b>
\$ 11,546,135	\$ -	\$ -	\$ 11,546,135
-	-	-	19,855,296
623,983	155,742	861,623	1,641,348
-	82,967,019	-	82,967,019
185,359,038	-	-	185,359,038
4,783,044	-	-	4,783,044
-	49,440	-	49,440
-	376,146	-	376,146
-	2,766,232	-	2,766,232
-	277,834	-	277,834
<u>202,312,200</u>	<u>86,592,413</u>	<u>861,623</u>	<u>309,621,532</u>
-	-	-	18,288,131
11,546,135	-	-	11,546,135
-	376,146	-	376,146
274,985	160,160	958,187	1,393,332
-	82,292,597	-	82,292,597
182,698,901	-	-	182,698,901
4,783,044	-	-	4,783,044
106,520	-	-	106,520
-	50,233	-	50,233
-	3,876,175	-	3,876,175
<u>199,409,585</u>	<u>86,755,311</u>	<u>958,187</u>	<u>305,411,214</u>
2,902,615	(162,898)	(96,564)	4,210,318
7,785,612	1,476,460	476,948	18,156,152
<u>\$ 10,688,227</u>	<u>\$ 1,313,562</u>	<u>\$ 380,384</u>	<u>\$ 22,366,470</u>

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# Statistical Section



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# Statistical Section

This part of the Fairfield County, Ohio'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.

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S2-S16</b>
<b>Revenue Capacity</b> 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 source, the property tax.	<b>S18-S39</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S41-S48</b>
<b>Economic and Demographic Information</b> 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.	<b>S49-S51</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S52-S63</b>

**Note:** On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018, and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

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

# Fairfield County, Ohio

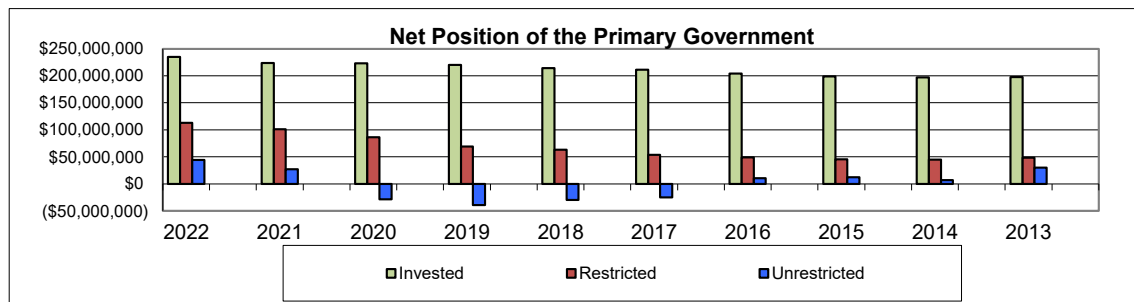
## NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2022	2021	2020 (5)	2019 (4)(5)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets.....	\$ 188,041,641	\$ 179,743,153	\$ 179,172,841	\$ 176,457,060
Restricted for:				
Capital Projects.....	754,317	692,674	1,367,928	739,835
Debt Service.....	-	-	-	5,693
Pension/OPEB (7).....	1,274,019	539,366	-	-
Other Purposes.....	2,794,341	1,595,409	2,665,331	3,327,004
Real Estate Assessment and Delinquencies.....	5,566,134	5,276,530	4,439,080	4,510,409
Road, Bridge, and Culvert Projects.....	12,222,017	12,566,188	10,221,125	8,050,697
Ditch Maintenance.....	2,102,623	1,921,993	1,891,144	1,849,031
Developmental Disabilities.....	35,230,573	31,644,960	28,814,789	22,196,537
Mental Health.....	15,850,986	14,277,064	11,112,904	7,046,244
Children Services and Children's Trust.....	7,058,514	8,781,817	5,631,165	2,982,130
Child, Adult, and Senior Protective Services .....	16,878,933	11,925,559	10,556,825	9,627,811
Child Support Enforcement .....	4,398,986	3,735,792	3,841,166	3,602,167
Community Services (6).....	2,242,419	2,029,641	1,371,142	489,224
Sheriff Services (8).....	1,269,947	673,859	-	-
Juvenile Court Services .....	66,178	121,169	142,584	344,466
Dog and Kennel Services.....	535,169	463,998	348,282	179,453
Wireless 9-1-1 Services.....	138,347	179,003	183,841	156,453
Youth Services .....	464,814	673,141	563,885	685,253
Community Development Block Grant.....	319,009	569,727	338,167	1,117,788
Economic Development Assistance.....	1,814,055	1,342,145	865,949	842,873
Court Computer Services.....	1,895,229	1,655,576	1,398,359	1,240,313
Unrestricted.....	9,310,994	(2,511,905)	(52,585,496)	(58,712,305)
<b>Total Governmental Activities Net Position.....</b>	<b>310,229,245</b>	<b>277,896,859</b>	<b>212,341,011</b>	<b>186,738,136</b>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets.....	46,596,802	43,981,883	43,671,496	43,587,308
Restricted for Capital Projects.....	57,579	68,815	104,450	115,075
Restricted for Pension/OPEB (7).....	25,782	408,666	-	-
Restricted for Debt Service.....	-	25,102	53,543	100,556
Unrestricted.....	34,951,371	29,199,473	23,886,727	19,258,744
<b>Total Business-Type Activities Net Position.....</b>	<b>81,631,534</b>	<b>73,683,939</b>	<b>67,716,216</b>	<b>63,061,683</b>
<b>Primary Government:</b>				
Net Investment in Capital Assets.....	234,638,443	223,725,036	222,844,337	220,044,368
Restricted for:				
Capital Projects.....	811,896	761,489	1,472,378	854,910
Debt Service.....	-	25,102	53,543	106,249
Pension/OPEB (7).....	1,299,801	948,032	-	-
Other Purposes.....	2,794,341	1,595,409	2,665,331	3,327,004
Real Estate Assessment .....	5,566,134	5,276,530	4,439,080	4,510,409
Road, Bridge, and Culvert Projects.....	12,222,017	12,566,188	10,221,125	8,050,697
Ditch Maintenance.....	2,102,623	1,921,993	1,891,144	1,849,031
Developmental Disabilities.....	35,230,573	31,644,960	28,814,789	22,196,537
Mental Health.....	15,850,986	14,277,064	11,112,904	7,046,244
Children Services.....	7,058,514	8,781,817	5,631,165	2,982,130
Child, Adult, and Senior Protective Services .....	16,878,933	11,925,559	10,556,825	9,627,811
Child Support Enforcement .....	4,398,986	3,735,792	3,841,166	3,602,167
Community Services (6).....	2,242,419	2,029,641	1,371,142	489,224
Sheriff Services (8).....	1,269,947	673,859	-	-
Juvenile Court Services .....	66,178	121,169	142,584	344,466
Dog Adoption Center and Shelter Services.....	535,169	463,998	348,282	179,453
Wireless 9-1-1 Services.....	138,347	179,003	183,841	156,453
Youth Services .....	464,814	673,141	563,885	685,253
Community Development Block Grant.....	319,009	569,727	338,167	1,117,788
Economic Development Assistance.....	1,814,055	1,342,145	865,949	842,873
Court Computer Services.....	1,895,229	1,655,576	1,398,359	1,240,313
Unrestricted.....	44,262,365	26,687,568	(28,698,769)	(39,453,561)
<b>Total Primary Government Net Position.....</b>	<b>\$ 391,860,779</b>	<b>\$ 351,580,798</b>	<b>\$ 280,057,227</b>	<b>\$ 249,799,819</b>

- (1) Implemented GASB 68 in 2015 and restated net position in 2014.
- (2) Implemented GASB 75 in 2018 and restated net position in 2017.
- (3) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.
- (4) Implemented GASB 84 in 2019 and restated net position in 2018.
- (5) Implemented GASB 83 in 2020 and restated net position in 2019.
- (6) Prior to 2019 was combined with Other Purposes.
- (7) Prior to 2021 was combined with Unrestricted.
- (8) Prior to 2021 was combined with Other Purposes.

Table 1

	2018 (2)(3)(4)	2017 (2)(3)	2016	2015 (1)	2014 (1)	2013
\$	172,552,741	\$ 172,092,772	\$ 164,493,791	\$ 162,414,457	\$ 161,056,531	\$ 162,713,111
	1,315,941	686,899	583,755	699,643	940,425	3,682,653
	311,061	61,658	-	359,461	610,240	566,173
	-	-	-	-	-	-
	2,856,288	1,863,679	2,533,420	2,815,777	1,792,183	1,916,490
	5,975,187	6,280,756	6,053,571	5,437,355	5,307,820	4,505,550
	6,863,706	6,286,312	7,088,413	6,891,207	7,274,665	7,015,755
	1,882,504	1,923,516	1,854,960	1,982,932	1,945,731	1,895,247
	18,701,216	16,241,669	11,497,255	6,648,866	8,193,233	10,793,336
	5,974,302	4,825,203	4,266,567	4,471,257	4,240,990	4,008,361
	2,479,558	2,815,240	2,761,157	3,441,418	2,469,833	1,792,246
	8,348,709	5,542,142	5,172,635	4,774,823	4,325,915	4,285,609
	3,105,545	2,459,626	1,826,987	1,598,661	1,501,467	1,107,672
	-	-	-	-	-	-
	379,623	962,582	1,391,931	2,277,121	2,273,380	2,615,158
	289,502	310,427	442,399	486,528	629,524	712,086
	139,677	132,058	102,851	210,404	337,343	510,901
	612,546	604,173	533,702	564,462	426,004	364,051
	1,476,020	1,109,307	1,201,335	1,151,553	1,094,500	739,631
	822,850	806,012	785,687	770,461	756,361	808,288
	1,116,205	973,424	812,182	821,120	789,319	813,786
	(47,758,313)	(41,541,506)	(1,197,021)	1,108,853	(2,586,921)	20,868,863
	187,444,868	184,435,949	212,205,577	208,926,359	203,378,543	231,714,967
	41,566,246	39,080,265	39,342,206	36,395,196	36,156,612	35,078,394
	150,000	-	-	-	-	-
	-	-	-	-	-	-
	154,326	-	-	-	-	-
	17,842,909	16,154,224	11,341,090	11,179,110	9,602,203	9,068,264
	59,713,481	55,234,489	50,683,296	47,574,306	45,758,815	44,146,658
	214,118,987	211,173,037	203,835,997	198,809,653	197,213,143	197,791,505
	1,465,941	686,899	583,755	699,643	940,425	3,682,653
	465,387	61,658	-	359,461	610,240	566,173
	-	-	-	-	-	-
	2,856,288	1,863,679	2,533,420	2,815,777	1,792,183	1,916,490
	5,975,187	6,280,756	6,053,571	5,437,355	5,307,820	4,505,550
	6,863,706	6,286,312	7,088,413	6,891,207	7,274,665	7,015,755
	1,882,504	1,923,516	1,854,960	1,982,932	1,945,731	1,895,247
	18,701,216	16,241,669	11,497,255	6,648,866	8,193,233	10,793,336
	5,974,302	4,825,203	4,266,567	4,471,257	4,240,990	4,008,361
	2,479,558	2,815,240	2,761,157	3,441,418	2,469,833	1,792,246
	8,348,709	5,542,142	5,172,635	4,774,823	4,325,915	4,285,609
	3,105,545	2,459,626	1,826,987	1,598,661	1,501,467	1,107,672
	-	-	-	-	-	-
	379,623	962,582	1,391,931	2,277,121	2,273,380	2,615,158
	289,502	310,427	442,399	486,528	629,524	712,086
	139,677	132,058	102,851	210,404	337,343	510,901
	612,546	604,173	533,702	564,462	426,004	364,051
	1,476,020	1,109,307	1,201,335	1,151,553	1,094,500	739,631
	822,850	806,012	785,687	770,461	756,361	808,288
	1,116,205	973,424	812,182	821,120	789,319	813,786
	(29,915,404)	(25,387,282)	10,144,069	12,287,963	7,015,282	29,937,127
\$	247,158,349	\$ 239,670,438	\$ 262,888,873	\$ 256,500,665	\$ 249,137,358	\$ 275,861,625



# Fairfield County, Ohio

## CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2022	2021	2020	2019 (3)
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive .....	\$ 9,051,242	\$ 9,965,445	\$ 9,094,090	\$ 8,813,267
Judicial .....	1,627,291	1,447,444	1,428,762	1,482,597
Public Safety .....	4,827,247	3,058,104	2,822,842	3,187,325
External Portion .....	529,690	572,011	604,482	597,281
Public Works .....	3,713,327	3,937,211	3,265,725	3,444,734
External Portion .....	260,517	260,786	312,486	312,371
Health .....	1,784,458	1,399,362	1,465,476	1,688,341
Human Services .....	5,711,039	5,138,954	5,434,836	3,557,232
External Portion .....	96,480	97,904	46,105	54,922
Urban Redevelopment and Housing .....	24,797	30,603	20	355
Transportation .....	-	-	-	-
Subtotal Charges for Services .....	<u>27,626,088</u>	<u>25,907,824</u>	<u>24,474,824</u>	<u>23,138,425</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive .....	3,238,001	339,768	823,796	67,350
Judicial .....	2,021,878	1,804,620	1,705,156	1,582,978
Public Safety .....	2,796,464	3,621,316	7,680,246	1,857,276
Intergovernmental .....	284,794	622,199	324,855	369,557
Public Works .....	8,225,175	8,187,186	7,571,298	7,202,060
Intergovernmental .....	486,611	-	-	-
Health .....	8,689,927	9,117,769	12,242,507	11,483,043
Intergovernmental .....	148,255	-	-	-
Human Services .....	18,649,776	17,153,604	18,391,227	16,672,859
Urban Redevelopment and Housing .....	790,837	502,569	105,265	109,410
Intergovernmental .....	12,729	997,785	-	-
Transportation .....	-	-	-	-
Subtotal Operating Grants, Contributions, and Interest .....	<u>45,344,447</u>	<u>42,346,816</u>	<u>48,844,350</u>	<u>39,344,533</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive .....	1,848,257	-	-	-
Public Safety .....	271,766	34,450	76,113	-
Public Works .....	2,723,772	1,554,410	4,187,478	945,891
Transportation .....	-	-	-	-
Subtotal Capital Grants, Contributions, and Interest .....	<u>4,843,795</u>	<u>1,588,860</u>	<u>4,263,591</u>	<u>945,891</u>
Total Governmental Activities Program Revenues.....	<u>77,814,330</u>	<u>69,843,500</u>	<u>77,582,765</u>	<u>63,428,849</u>
Business-Type Activities:				
Charges for Services:				
Sewer .....	5,842,164	5,732,350	5,564,320	5,130,566
Water .....	4,207,660	4,322,488	4,146,874	3,759,709
Airport Fuel Operations (1) .....	-	-	-	-
Capital Grants, Contributions, and Interest:				
Sewer .....	2,796,411	1,230,524	1,522,102	1,657,264
Water .....	2,709,770	1,040,130	1,230,158	1,009,951
Total Business-Type Activities Program Revenues.....	<u>15,556,005</u>	<u>12,325,492</u>	<u>12,463,454</u>	<u>11,557,490</u>
Total Primary Government Program Revenues.....	<u>\$ 93,370,335</u>	<u>\$ 82,168,992</u>	<u>\$ 90,046,219</u>	<u>\$ 74,986,339</u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 2

	2018 (2)(3)	2017	2016	2015	2014	2013
\$	8,431,330	\$ 8,333,369	\$ 8,394,021	\$ 8,058,346	\$ 7,871,335	\$ 7,688,543
	1,375,155	1,163,915	838,575	1,108,674	1,215,905	1,279,347
	3,220,867	2,861,655	2,664,604	2,527,068	2,146,720	2,329,434
	517,820	629,017	-	-	-	-
	2,269,860	2,064,320	2,075,612	1,945,174	1,858,134	1,405,576
	242,854	267,226	-	-	-	-
	1,730,384	1,525,302	1,496,523	1,362,441	1,523,741	1,216,358
	4,824,561	4,467,222	5,241,666	4,003,871	4,219,410	3,260,781
	76,268	60,275	-	-	-	-
	752	530	579	6,129	3,097	284,138
	-	202,808	120,761	122,978	105,607	87,536
	<u>22,689,851</u>	<u>21,575,639</u>	<u>20,832,341</u>	<u>19,134,681</u>	<u>18,943,949</u>	<u>17,551,713</u>
	1,441,039	2,369	164,186	-	89,658	5,163
	1,182,320	1,747,748	1,255,921	1,816,112	1,443,292	1,548,368
	1,629,603	1,682,496	1,631,693	2,057,067	1,453,724	1,320,457
	207,129	108,828	255,070	286,451	206,264	223,380
	5,824,223	5,786,270	5,816,209	5,856,806	5,736,593	5,701,013
	-	-	-	-	-	-
	8,670,330	8,805,817	8,545,984	8,230,176	8,109,986	9,565,051
	-	-	-	-	-	-
	15,916,201	14,081,946	11,948,541	14,247,828	13,104,857	12,402,368
	1,431,412	239,909	1,123,783	494,358	1,145,622	531,306
	-	-	-	-	-	-
	-	3	3	-	-	-
	<u>36,302,257</u>	<u>32,455,386</u>	<u>30,741,390</u>	<u>32,988,798</u>	<u>31,289,996</u>	<u>31,297,106</u>
	60,000	-	-	-	-	-
	115,575	-	-	286,830	-	47,083
	2,062,938	447,404	1,651,529	975,864	823,185	1,246,172
	-	339,618	665,805	197,911	186,660	527,441
	<u>2,238,513</u>	<u>787,022</u>	<u>2,317,334</u>	<u>1,460,605</u>	<u>1,009,845</u>	<u>1,820,696</u>
	<u>61,230,621</u>	<u>54,818,047</u>	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>
	4,875,550	4,141,432	3,999,097	3,806,862	3,749,788	3,631,514
	3,408,227	3,073,906	3,018,959	2,745,871	2,803,454	2,641,997
	-	269,335	313,112	371,229	365,518	383,476
	2,227,792	846,107	1,494,915	793,193	1,317,969	279,561
	1,789,762	2,332,059	945,935	653,836	535,436	286,359
	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>
\$	<u>73,531,952</u>	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>

(continued)

# Fairfield County, Ohio

## CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2022</u>	<u>2021</u>	<u>2020 (8)</u>	<u>2019 (3)(8)</u>
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive .....	\$ 19,412,105	\$ 13,245,603	\$ 18,221,816	\$ 19,695,531
Intergovernmental .....	1,601,310	1,526,078	1,811,142	2,361,477
Judicial .....	7,012,835	4,753,343	7,791,342	8,468,554
Public Safety .....	22,892,495	14,608,881	25,766,807	27,202,067
Intergovernmental .....	319,322	767,847	365,161	394,013
External Portion (5) .....	607,994	550,599	588,369	592,073
Public Works .....	14,582,668	12,086,624	13,572,530	13,706,603
Intergovernmental .....	486,611	-	-	-
External Portion (5) .....	299,030	251,024	304,157	309,647
Health .....	25,642,636	20,921,971	27,892,750	27,815,291
Intergovernmental .....	148,255	-	-	-
Human Services .....	32,625,160	24,375,582	33,755,959	32,870,167
External Portion (5) .....	110,743	94,239	44,876	54,443
Urban Redevelopment and Housing .....	16,400	216,103	154,410	58,925
Intergovernmental .....	263,449	659,795	813,729	394,436
Transportation (6) .....	325,102	325,641	321,951	280,995
Interest .....	1,068,778	1,120,985	1,178,392	1,348,832
Total Governmental Activities Expenses.....	<u>127,414,893</u>	<u>95,504,315</u>	<u>132,583,391</u>	<u>135,553,054</u>
Business-Type Activities:				
Sewer .....	4,104,395	3,489,485	4,200,989	4,342,334
Water .....	3,647,106	3,084,967	3,664,568	3,647,143
Airport Fuel Operations (1) .....	-	-	-	-
Total Business-Type Activities Expenses.....	<u>7,751,501</u>	<u>6,574,452</u>	<u>7,865,557</u>	<u>7,989,477</u>
Total Primary Government Program Expenses.....	<u>135,166,394</u>	<u>102,078,767</u>	<u>140,448,948</u>	<u>143,542,531</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities .....	(49,600,563)	(25,660,815)	(55,000,626)	(72,124,205)
Business-Type Activities .....	7,804,504	5,751,040	4,597,897	3,568,013
Total Primary Government Net (Expense) Revenue .....	<u>\$ (41,796,059)</u>	<u>\$ (19,909,775)</u>	<u>\$ (50,402,729)</u>	<u>\$ (68,556,192)</u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses are no longer used

(7) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(8) Implemented GASB 83 in 2020 and restated 2019 activity.

(Continued)

Table 2

<u>2018 (2)(3)(7)</u>	<u>2017</u>	<u>2016</u>	<u>2015 (4)</u>	<u>2014</u>	<u>2013</u>
\$ 18,671,259	\$ 16,677,471	\$ 15,506,679	\$ 13,675,852	\$ 13,242,260	\$ 11,995,690
2,369,951	2,034,601	1,927,937	1,890,535	1,675,531	1,574,482
7,732,831	8,133,551	7,499,166	6,633,915	6,587,813	8,161,601
24,920,310	24,909,645	19,063,913	18,203,146	17,489,204	17,294,959
221,621	211,978	287,873	115,426	236,049	225,248
558,145	565,168	-	-	-	-
12,516,225	12,698,739	12,777,181	11,090,804	12,034,342	12,142,546
-	-	-	-	-	-
261,766	240,101	-	-	-	-
24,988,893	23,580,852	23,757,315	22,489,901	22,294,998	20,795,110
-	-	-	-	-	-
30,703,562	27,734,143	26,632,756	24,695,755	23,684,836	22,065,507
82,207	54,156	-	-	-	-
299,936	334,045	389,390	207,241	854,375	1,124,125
561,300	123,839	550,295	305,800	321,851	376,227
-	461,105	483,836	420,936	353,261	461,912
1,413,208	1,453,296	1,527,436	1,490,379	638,308	611,684
<u>125,301,214</u>	<u>119,212,690</u>	<u>110,403,777</u>	<u>101,219,690</u>	<u>99,412,828</u>	<u>96,829,091</u>
4,000,837	3,621,081	3,488,370	3,263,146	3,316,387	3,310,519
3,742,892	3,425,449	2,905,427	2,962,655	2,895,013	2,707,090
-	249,217	296,091	358,770	360,847	381,829
<u>7,743,729</u>	<u>7,295,747</u>	<u>6,689,888</u>	<u>6,584,571</u>	<u>6,572,247</u>	<u>6,399,438</u>
<u>133,044,943</u>	<u>126,508,437</u>	<u>117,093,665</u>	<u>107,804,261</u>	<u>105,985,075</u>	<u>103,228,529</u>
(64,070,593)	(64,394,643)	(56,512,712)	(47,635,606)	(48,169,038)	(46,159,576)
<u>4,557,602</u>	<u>3,367,092</u>	<u>3,082,130</u>	<u>1,786,420</u>	<u>2,199,918</u>	<u>823,469</u>
<u>\$ (59,512,991)</u>	<u>\$ (61,027,551)</u>	<u>\$ (53,430,582)</u>	<u>\$ (45,849,186)</u>	<u>\$ (45,969,120)</u>	<u>\$ (45,336,107)</u>

(continued)

Fairfield County, Ohio

**CHANGES IN NET POSITION**

**LAST TEN YEARS**

**ACCRUAL BASIS OF ACCOUNTING**

	<u>2022</u>	<u>2021</u>	<u>2020 (3)</u>	<u>2019 (2)(3)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes .....	\$ 11,054,247	\$ 10,807,394	\$ 10,378,591	\$ 8,766,303
Public Works .....	1,553,249	1,545,943	1,486,050	1,395,077
Health .....	23,327,629	23,226,538	22,664,011	17,505,537
Human Services .....	10,456,442	10,418,821	10,023,054	8,565,838
Permissive Real Property Transfer Taxes				
Levied for General Purposes .....	3,709,119	3,895,806	2,919,274	2,449,670
Lodging Tax Levied for Public Works .....	545,607	509,171	350,813	519,326
Sales Taxes Levied for				
General Purposes .....	29,324,856	28,007,981	23,335,206	22,709,068
Grants and Entitlements Not				
Restricted to Specific Programs.....	5,631,973	5,387,573	4,244,598	4,434,958
Unrestricted Investment Earnings and Other Interest .....	(5,010,888)	(524,176)	1,676,646	3,592,037
Unrestricted Contributions .....	1,325	22,693	3,540	3,500
Gain on Sale of Capital Assets .....	43,682	16,236	-	-
Other .....	1,295,708	7,902,683	3,521,718	1,635,634
Total Governmental Activities.....	<u>81,932,949</u>	<u>91,216,663</u>	<u>80,603,501</u>	<u>71,576,948</u>
Business-Type Activities:				
Unrestricted Investment Earnings and Other Interest .....	26,495	3,828	17,659	18,763
Gain on Sale of Capital Assets .....	-	9,961	2,726	5,336
Other .....	116,596	202,894	36,251	25,962
Total Business-Type Activities.....	<u>143,091</u>	<u>216,683</u>	<u>56,636</u>	<u>50,061</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>82,076,040</u>	<u>91,433,346</u>	<u>80,660,137</u>	<u>71,627,009</u>
<b>Increase (Decrease) Before Transfers</b>				
Governmental Activities.....	32,332,386	65,555,848	25,602,875	(547,257)
Business-Type Activities.....	7,947,595	5,967,723	4,654,533	3,618,074
Total Primary Government Increase (Decrease) Before Transfers.....	<u>40,279,981</u>	<u>71,523,571</u>	<u>30,257,408</u>	<u>3,070,817</u>
<b>Transfer In (Out)</b>				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	-	-	-	-
<b>Special Items</b>				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	-	-	-	-
<b>Increase (Decrease) After Transfers and Special Items</b>				
Governmental Activities.....	32,332,386	65,555,848	25,602,875	(547,257)
Business-Type Activities.....	7,947,595	5,967,723	4,654,533	3,618,074
Total Primary Government Increase (Decrease) After Transfers and Special Items.....	<u>\$ 40,279,981</u>	<u>\$ 71,523,571</u>	<u>\$ 30,257,408</u>	<u>\$ 3,070,817</u>

(1) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(2) Implemented GASB 84 in 2019 and restated 2018 activity.

(3) Implemented GASB 83 in 2020 and restated 2019 activity.



(Continued)

Table 2

2018 (1)(2)	2017	2016	2015	2014	2013
\$ 8,410,017	\$ 8,417,609	\$ 8,018,280	\$ 7,763,214	\$ 7,369,626	\$ 7,590,096
1,349,363	1,352,194	1,337,916	1,269,920	1,251,901	1,278,153
16,846,700	16,881,153	16,846,479	10,601,294	9,562,314	9,986,162
8,145,287	4,881,778	4,553,594	4,430,033	4,181,092	4,373,808
2,273,302	2,346,583	2,015,276	1,889,871	1,505,420	1,298,789
640,422	230,028	223,961	210,804	207,593	192,927
21,669,518	21,924,548	21,196,300	20,987,311	19,617,691	18,626,082
4,511,885	5,397,005	4,030,433	4,150,472	3,966,446	4,041,008
1,782,378	995,494	467,370	845,906	376,617	396,788
-	-	200	38,071	9,824	-
-	-	-	-	-	-
1,412,452	977,128	1,102,121	996,526	1,021,599	1,455,540
<u>67,041,324</u>	<u>63,403,520</u>	<u>59,791,930</u>	<u>53,183,422</u>	<u>49,070,123</u>	<u>49,239,353</u>
25,554	12,276	8,066	2,963	10,919	13,326
-	-	-	5,267	-	938
108,183	22,240	18,794	20,841	22,374	29,549
<u>133,737</u>	<u>34,516</u>	<u>26,860</u>	<u>29,071</u>	<u>33,293</u>	<u>43,813</u>
67,175,061	63,438,036	59,818,790	53,212,493	49,103,416	49,283,166
2,970,731	(991,123)	3,279,218	5,547,816	901,085	3,079,777
<u>4,691,339</u>	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>
7,662,070	2,410,485	6,388,208	7,363,307	3,134,296	3,947,059
127,795	-	-	-	-	-
(127,795)	-	-	-	-	-
(89,607)	-	-	-	-	-
<u>(84,552)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,008,919	(991,123)	3,279,218	5,547,816	901,085	3,079,777
<u>4,478,992</u>	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>
\$ <u>7,487,911</u>	\$ <u>2,410,485</u>	\$ <u>6,388,208</u>	\$ <u>7,363,307</u>	\$ <u>3,134,296</u>	\$ <u>3,947,059</u>

# Fairfield County, Ohio

## PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019 (3)</b>
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative and Executive .....	\$ 14,137,500	\$ 10,305,213	\$ 9,917,886	\$ 8,880,617
Judicial .....	3,649,169	3,252,064	3,133,918	3,065,575
Public Safety.....	7,895,477	6,713,870	10,579,201	5,044,601
Intergovernmental .....	284,794	622,199	324,855	369,557
External Portion (2) .....	529,690	572,011	604,482	597,281
Public Works .....	14,662,274	13,678,807	15,024,501	11,592,685
Intergovernmental .....	486,611	-	-	-
External Portion (2) .....	260,517	260,786	312,486	312,371
Health .....	10,474,385	10,517,131	13,707,983	13,171,384
Intergovernmental .....	148,255	-	-	-
Human Services .....	24,360,815	22,292,558	23,826,063	20,230,091
External Portion (2) .....	96,480	97,904	46,105	54,922
Urban Redevelopment and Housing .....	815,634	533,172	105,285	109,765
Intergovernmental .....	12,729	997,785	-	-
Transportation .....	-	-	-	-
<b>Total Governmental Activities</b>	<b>77,814,330</b>	<b>69,843,500</b>	<b>77,582,765</b>	<b>63,428,849</b>
<b>Business-Type Activities:</b>				
Sewer.....	8,638,575	6,962,874	7,086,422	6,787,830
Water.....	6,917,430	5,362,618	5,377,032	4,769,660
Airport Fuel Operations (1).....	-	-	-	-
<b>Total Business-Type Activities:</b>	<b>15,556,005</b>	<b>12,325,492</b>	<b>12,463,454</b>	<b>11,557,490</b>
<b>Total Primary Government.....</b>	<b>\$ 93,370,335</b>	<b>\$ 82,168,992</b>	<b>\$ 90,046,219</b>	<b>\$ 74,986,339</b>

(1) This fund was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 3

	<b>2018 (3)</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$	9,932,369	\$ 8,335,738	\$ 8,558,207	\$ 8,058,346	\$ 7,960,993	\$ 7,693,706
	2,557,475	2,911,663	2,094,496	2,924,786	2,659,197	2,827,715
	4,966,045	4,544,151	4,296,297	4,870,965	3,600,444	3,696,974
	207,129	108,828	255,070	286,451	206,264	223,380
	517,820	629,017	-	-	-	-
	10,157,021	8,297,994	9,543,350	8,777,844	8,417,912	8,352,761
	-	-	-	-	-	-
	242,854	267,226	-	-	-	-
	10,400,714	10,331,119	10,042,507	9,592,617	9,633,727	10,781,409
	-	-	-	-	-	-
	20,740,762	18,549,168	17,190,207	18,251,699	17,324,267	15,663,149
	76,268	60,275	-	-	-	-
	1,432,164	240,439	1,124,362	500,487	1,148,719	815,444
	-	-	-	-	-	-
	-	542,429	786,569	320,889	292,267	614,977
	<u>61,230,621</u>	<u>54,818,047</u>	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>
	7,103,342	4,987,539	5,494,012	4,600,055	5,067,757	3,911,075
	5,197,989	5,405,965	3,964,894	3,399,707	3,338,890	2,928,356
	-	269,335	313,112	371,229	365,518	383,476
	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>
\$	<u>73,531,952</u>	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>

# Fairfield County, Ohio

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>General Fund:</b>				
Nondisposable.....	\$ 1,608,088	\$ 2,373,976	\$ 941,530	\$ 1,732,547
Committed.....	585,667	648,200	660,367	751,028
Assigned.....	4,623,679	7,665,887	11,519,127	10,036,673
Unassigned.....	<u>32,556,822</u>	<u>25,895,566</u>	<u>22,274,866</u>	<u>10,225,104</u>
Total General Fund.....	<u>39,374,256</u>	<u>36,583,629</u>	<u>35,395,890</u>	<u>22,745,352</u>
<b>All Other Governmental Funds:</b>				
Nondisposable.....	\$ 563,219	\$ 577,930	\$ 525,803	\$ 861,962
Restricted.....	104,216,141	97,871,967	76,850,368	61,483,039
Committed.....	2,924,094	8,834,162	1,107,774	2,523,898
Assigned.....	2,353,627	11,924	224,505	185,504
Unassigned (Deficits).....	<u>(36,975)</u>	<u>(441,674)</u>	<u>(146,854)</u>	<u>(906,601)</u>
Total All Other Governmental Funds.....	<u>110,020,106</u>	<u>106,854,309</u>	<u>78,561,596</u>	<u>64,147,802</u>
Total Governmental Funds.....	<u>\$ 149,394,362</u>	<u>\$ 143,437,938</u>	<u>\$ 113,957,486</u>	<u>\$ 86,893,154</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

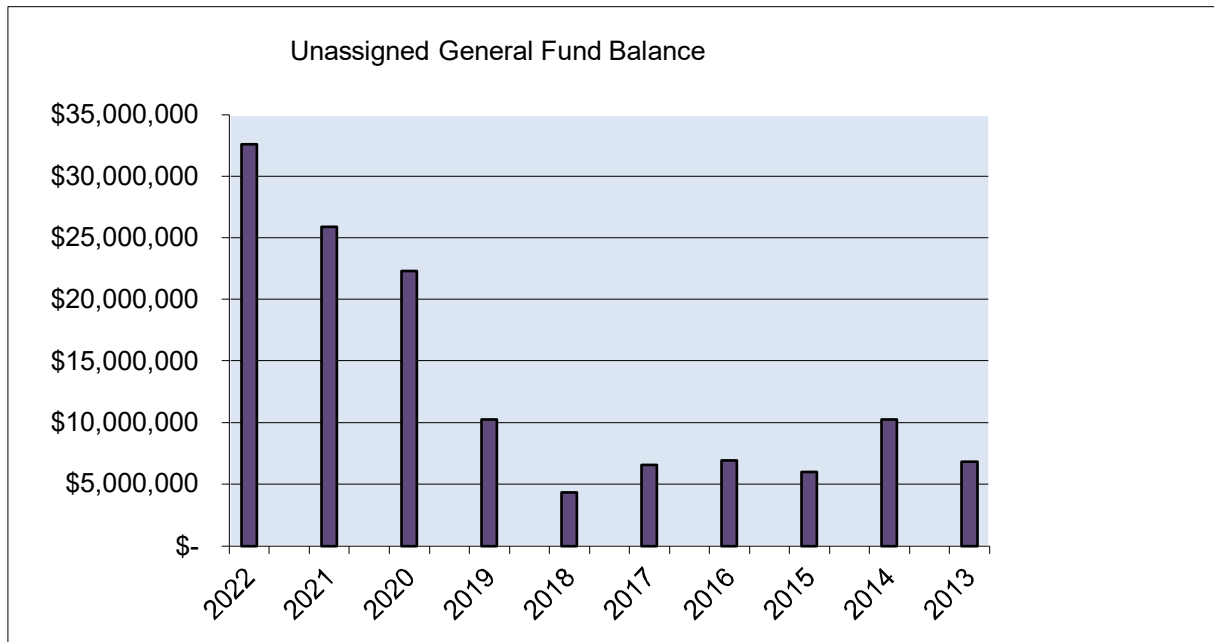


Table 4

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 1,863,319	\$ 1,984,707	\$ 4,287,882	\$ 4,300,321	\$ 2,389,391	\$ 2,559,610
1,129,613	728,431	551,985	423,703	378,895	399,983
10,975,142	9,676,026	7,180,590	6,930,727	6,074,143	8,634,415
4,343,490	6,548,222	6,893,414	6,003,249	10,257,108	6,830,853
<u>18,311,564</u>	<u>18,937,386</u>	<u>18,913,871</u>	<u>17,658,000</u>	<u>19,099,537</u>	<u>18,424,861</u>
\$ 822,820	\$ 728,810	\$ 1,167,044	\$ 1,342,835	\$ 911,920	\$ 769,550
55,586,553	47,629,813	45,513,857	63,567,397	37,085,075	37,924,417
2,124,823	963,650	9,019,927	9,174,174	5,212,625	3,888,956
437,739	561,534	355,897	326,894	227,010	287,280
(1,236,714)	(1,051,823)	(1,198,788)	(1,606,295)	(1,336,415)	(1,806,247)
<u>57,735,221</u>	<u>48,831,984</u>	<u>54,857,937</u>	<u>72,805,005</u>	<u>42,100,215</u>	<u>41,063,956</u>
<u>\$ 76,046,785</u>	<u>\$ 67,769,370</u>	<u>\$ 73,771,808</u>	<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>

# Fairfield County, Ohio

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

	2022	2021	2020	2019
<b>REVENUES</b>				
Property Taxes.....	\$ 45,973,437	\$ 45,316,720	\$ 44,536,601	\$ 36,319,915
Permissive Real Property Transfer Taxes.....	3,709,119	3,895,806	2,919,274	2,449,670
Lodging Taxes.....	545,334	509,171	350,813	519,326
Sales Taxes.....	29,241,952	27,651,710	23,353,927	22,570,707
Charges for Services.....	22,397,991	20,433,174	19,324,988	17,264,974
Licenses and Permits.....	656,620	749,257	811,004	762,689
Permissive Motor Vehicle License Tax.....	2,746,938	2,859,874	2,523,033	2,599,555
Fines, Forfeitures, and Settlements.....	389,215	354,035	364,537	747,056
Intergovernmental.....	55,908,492	50,394,346	55,489,307	46,078,598
Special Assessments.....	278,661	229,506	231,943	132,400
Housing Rehabilitation.....	24,740	30,603	-	-
Investment Earnings and Other Interest.....	(5,188,967)	(465,489)	1,759,720	3,677,975
Rent.....	306,972	367,509	407,776	403,293
Leases.....	118,380	-	-	-
Donations.....	134,819	136,274	196,357	120,338
Other.....	1,275,122	982,666	3,238,441	1,446,082
Total Revenues.....	<u>158,518,825</u>	<u>153,445,162</u>	<u>155,507,721</u>	<u>135,092,578</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	25,405,149	18,178,495	17,627,628	18,611,302
Judicial .....	7,789,090	7,123,583	7,130,645	7,366,716
Public Safety .....	26,104,333	24,287,994	22,553,750	21,181,926
Public Works .....	13,280,404	11,341,784	8,688,643	10,620,659
Health .....	29,175,701	26,660,483	26,519,966	25,173,374
Human Services .....	34,899,219	30,894,642	32,602,688	29,815,590
Urban Redevelopment and Housing .....	16,400	216,103	154,410	56,235
Transportation .....	-	-	-	58,195
Other .....	137,796	87,418	124,180	16,911
Intergovernmental.....	2,818,947	2,953,720	2,990,032	3,149,926
Capital Outlay.....	9,862,435	4,926,954	7,135,927	4,632,926
Debt Service:				
Principal Retirement .....	2,773,794	2,559,935	2,549,110	2,387,273
Current Refunding Note Principal .....	-	-	815,440	-
Payment to Refunded Bond Escrow Agent .....	-	-	205,000	-
Interest .....	1,083,586	1,003,915	1,149,709	1,312,242
Issuance Costs .....	-	161,957	63,587	-
Total Expenditures.....	<u>153,346,854</u>	<u>130,396,983</u>	<u>130,310,715</u>	<u>124,383,275</u>
Excess of Revenues Over (Under) Expenditures.....	<u>5,171,971</u>	<u>23,048,179</u>	<u>25,197,006</u>	<u>10,709,303</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	137,770	48,826	60,146	75,684
Inception of Lease (1).....	646,683	34,730	110,712	61,382
Loans Issued.....	-	-	-	-
Refunding Bonds Issued.....	-	6,605,000	6,303,000	-
General Obligation Bonds Issued.....	-	5,870,000	829,000	-
Bond Anticipation Note Issued.....	-	-	815,440	-
Premium on Refunding Bonds.....	-	444,103	-	-
Premium on General Obligation Bonds.....	-	383,467	-	-
Payment to Refunded Bond Escrow Agent.....	-	(6,953,853)	(6,250,972)	-
Transfers In.....	13,928,023	14,481,513	7,248,713	9,213,866
Transfers Out.....	(13,928,023)	(14,481,513)	(7,248,713)	(9,213,866)
Total Other Financing Sources (Uses).....	<u>784,453</u>	<u>6,432,273</u>	<u>1,867,326</u>	<u>137,066</u>
Special Items.....	-	-	-	-
Net Change in Fund Balances.....	<u>\$ 5,956,424</u>	<u>\$ 29,480,452</u>	<u>\$ 27,064,332</u>	<u>\$ 10,846,369</u>
Debt Service as a Percentage of				
Noncapital Expenditures .....	2.9%	3.0%	4.0%	3.3%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(1) Inception of Lease for 2022 and Inception of Capital Lease 2013-2021.

Table 5

2018	2017	2016	2015	2014	2013
\$ 34,983,003	\$ 31,326,704	\$ 30,847,585	\$ 24,082,880	\$ 23,393,470	\$ 23,447,326
2,273,302	2,346,583	2,015,276	1,889,871	1,505,420	1,298,789
640,422	230,028	223,961	210,804	207,593	192,927
21,731,824	21,767,384	21,304,985	20,732,180	19,522,179	18,541,381
18,471,921	17,084,821	17,673,203	15,663,836	15,625,526	14,323,463
803,781	597,328	652,276	508,851	538,959	518,348
1,804,258	1,715,925	1,711,002	1,679,556	1,608,738	1,156,520
395,694	388,417	375,720	344,219	415,104	373,675
40,624,529	37,586,529	38,736,220	37,259,077	36,561,891	36,053,058
161,260	115,235	115,469	145,797	179,540	236,833
-	-	-	6,057	-	283,470
1,825,095	1,056,041	604,498	789,818	406,596	485,804
479,665	732,815	721,383	730,418	684,470	757,310
-	-	-	-	-	-
101,183	114,596	120,700	193,740	110,284	53,709
1,462,059	946,439	1,092,684	1,180,914	994,570	1,387,617
<u>125,757,996</u>	<u>116,008,845</u>	<u>116,194,962</u>	<u>105,418,018</u>	<u>101,754,340</u>	<u>99,110,230</u>
17,677,173	15,275,900	14,821,518	13,709,493	13,240,033	12,803,780
7,040,462	7,448,649	7,235,128	6,536,935	6,504,111	6,977,038
21,098,707	20,580,867	18,421,428	17,928,603	17,395,930	17,039,645
8,685,983	9,828,966	9,292,357	8,792,966	8,679,217	8,489,938
23,648,297	22,725,008	22,957,311	22,013,283	22,129,257	20,676,356
28,865,079	25,968,564	25,728,277	24,623,484	23,515,380	21,848,255
299,814	333,340	389,198	207,241	854,375	1,124,125
14,155	273,051	331,215	232,280	150,124	209,877
12,056	-	-	-	-	-
3,152,872	2,370,418	2,766,105	2,311,761	2,233,431	2,175,957
4,245,059	13,565,992	27,485,353	5,844,235	3,482,161	3,683,579
2,466,941	2,330,527	2,552,413	2,515,065	1,973,645	2,316,840
-	-	-	-	-	-
-	-	-	-	-	-
1,376,323	1,416,963	1,490,887	1,457,451	579,878	562,607
8,500	-	-	359,048	-	43,350
<u>118,591,421</u>	<u>122,118,245</u>	<u>133,471,190</u>	<u>106,531,845</u>	<u>100,737,542</u>	<u>97,951,347</u>
<u>7,166,575</u>	<u>(6,109,400)</u>	<u>(17,276,228)</u>	<u>(1,113,827)</u>	<u>1,016,798</u>	<u>1,158,883</u>
85,383	106,962	68,169	12,806	39,638	41,375
65,064	-	16,862	64,384	654,499	70,790
-	-	500,000	-	-	50,550
-	-	-	-	-	-
1,010,000	-	-	29,500,000	-	2,945,000
-	-	-	-	-	-
-	-	-	799,890	-	-
-	-	-	-	-	-
8,424,697	7,422,835	6,355,266	10,484,181	6,780,139	8,920,567
(8,384,697)	(7,422,835)	(6,355,266)	(10,484,181)	(6,780,139)	(8,920,567)
<u>1,200,447</u>	<u>106,962</u>	<u>585,031</u>	<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>
<u>(89,607)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,277,415</u>	<u>\$ (6,002,438)</u>	<u>\$ (16,691,197)</u>	<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>
3.5%	3.6%	3.9%	4.1%	2.7%	3.1%

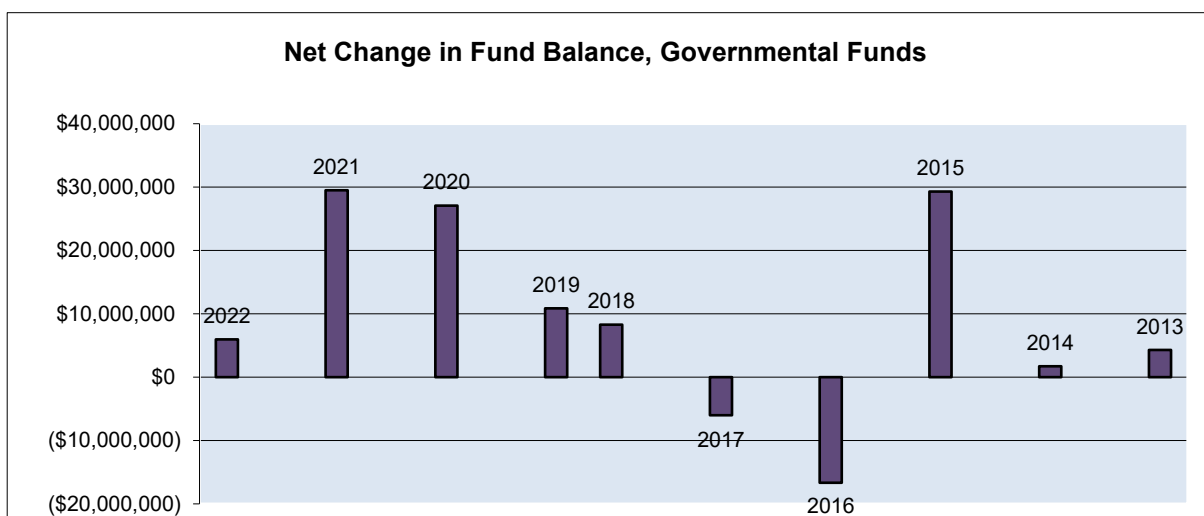
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5





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# Fairfield County, Ohio

## ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><u>Real Property</u></b>				
Residential/Agriculture.....	\$ 3,707,042,480	\$ 3,616,603,130	\$ 3,549,030,470	\$ 2,972,953,080
Commercial/Industrial/Public Utility/Mineral.....	540,347,980	538,820,950	532,714,160	515,927,560
Assessed Valuation.....	4,247,390,460	4,155,424,080	4,081,744,630	3,488,880,640
Estimated True Value .....	12,135,401,314	11,872,640,229	11,662,127,514	9,968,230,400
<b><u>Public Utility</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	451,397,760	416,127,020	387,781,460	271,731,780
Estimated True Value .....	1,805,591,040	1,664,508,080	1,551,125,840	1,086,927,120
<b><u>Total</u></b>				
Assessed Valuation.....	4,698,788,220	4,571,551,100	4,469,526,090	3,760,612,420
Estimated True Value .....	13,940,992,354	13,537,148,309	13,213,253,354	11,055,157,520
Assessed Value Ratio.....	33.70%	33.77%	33.83%	34.02%
Weighted Average Tax Rate.....	\$ 10.643045	\$ 10.668035	\$ 10.669907	\$ 10.443462

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

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

Source: *Fairfield County Auditor's Office*

Table 6

2018	2017	2016	2015	2014	2013
\$ 2,926,358,960	\$ 2,877,204,520	\$ 2,702,516,210	\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840
513,166,410	502,901,190	507,943,060	495,508,250	506,165,490	491,286,070
3,439,525,370	3,380,105,710	3,210,459,270	3,172,419,270	3,161,437,160	3,102,580,910
9,827,215,343	9,657,444,886	9,172,740,771	9,064,055,057	9,032,677,600	8,864,516,886
242,810,030	231,390,590	219,116,700	198,160,230	191,561,810	186,586,320
971,240,120	925,562,360	876,466,800	792,640,920	766,247,240	746,345,280
3,682,335,400	3,611,496,300	3,429,575,970	3,370,579,500	3,352,998,970	3,289,167,230
10,798,455,463	10,583,007,246	10,049,207,571	9,856,695,977	9,798,924,840	9,610,862,166
34.10%	34.13%	34.13%	34.20%	34.22%	34.22%
\$ 10.445650	\$ 9.457637	\$ 9.758453	\$ 7.906643	\$ 7.883524	\$ 7.953745

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><u>Unvoted Millage</u></b>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<b><u>Voted Millage - By Levy</u></b>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.555446	0.557949	0.559076	0.659260
Commercial/Industrial/Public Utility/Mineral Real.....	0.723855	0.727107	0.723515	0.716212
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
2019 ADAMHS.....				
Residential/Agricultural Real.....	0.842531	0.846327	0.848035	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.995527	1.000000	1.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	0.000000
1998 BDD.....				
Residential/Agricultural Real.....	0.624377	0.627190	0.628456	0.741072
Commercial/Industrial/Public Utility/Mineral Real.....	0.819014	0.822694	0.818629	0.810365
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.481190	1.487864	1.490868	1.758026
Commercial/Industrial/Public Utility/Mineral Real.....	1.930280	1.938952	1.929374	1.909898
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.467311	1.473923	1.476898	1.741551
Commercial/Industrial/Public Utility/Mineral Real.....	1.841725	1.850000	1.850000	1.850000
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.339110	0.340638	0.341325	0.402489
Commercial/Industrial/Public Utility/Mineral Real.....	0.456527	0.458578	0.456312	0.451706
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	0.390568	0.392328	0.393120	0.463565
Commercial/Industrial/Public Utility/Mineral Real.....	0.497764	0.500000	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2019 Senior Services.....				
Residential/Agricultural Real.....	0.252759	0.253898	0.254411	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.298658	0.300000	0.300000	0.000000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.000000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.781136	0.784655	0.786239	0.927130
Commercial/Industrial/Public Utility/Mineral Real.....	0.995527	1.000000	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.837847	0.841622	0.843321	0.994441
Commercial/Industrial/Public Utility/Mineral Real.....	0.995527	1.000000	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
<b><u>Total Voted Millage - By Type of Property</u></b>				
Residential/Agricultural Real.....	7.572275	7.606394	7.621749	7.687534
Commercial/Industrial/Public Utility/Mineral Real.....	9.554404	9.597331	9.577830	8.238181
General Business/Public Utility Personal.....	10.100000	10.100000	10.100000	8.800000
<b><u>Total Millage By Type of Property</u></b>				
Residential/Agricultural Real.....	10.172275	10.206394	10.221749	10.287534
Commercial/Industrial/Public Utility/Mineral Real.....	12.154404	12.197331	12.177830	10.838181
General Business/Public Utility Personal.....	12.700000	12.700000	12.700000	11.400000
Total Direct Rate .....	<u>10.643045</u>	<u>10.668035</u>	<u>10.669907</u>	<u>10.443462</u>

(1) Property tax rates shown are based on the year of collection.

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

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

Table 7

2018	2017	2016	2015	2014	2013
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.660895	0.662945	0.699564	0.700313	0.699980	0.711076
0.706793	0.702735	0.705599	0.700336	0.679210	0.682901
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.742909	0.745213	0.786377	0.787218	0.786844	0.799316
0.799708	0.795116	0.798358	0.792402	0.768499	0.772675
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.762386	1.767852	1.865504	1.867500	1.866612	1.896202
1.884780	1.873960	1.881598	1.867562	1.811226	1.821070
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.745869	1.751284	1.848022	0.000000	0.000000	0.000000
1.850000	1.842489	1.850000	0.000000	0.000000	0.000000
1.850000	1.850000	1.850000	0.000000	0.000000	0.000000
0.403487	0.404739	0.427096	0.427553	0.427350	0.434124
0.445765	0.443206	0.445013	0.441693	0.428369	0.430697
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.464715	0.466156	0.491906	0.492432	0.492198	0.500000
0.500000	0.497970	0.500000	0.500000	0.493714	0.496397
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.929429	0.932312	0.983811	0.984863	0.984395	1.000000
1.000000	0.995940	1.000000	1.000000	0.987427	0.992794
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.996907	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7.706597	6.730501	7.102280	5.259879	5.257379	5.340718
8.187046	7.151416	7.180568	5.301993	5.168445	5.196534
8.800000	7.800000	7.800000	5.950000	5.950000	5.950000
10.306597	9.330501	9.702280	7.859879	7.857379	7.940718
10.787046	9.751416	9.780568	7.901993	7.768445	7.796534
11.400000	10.400000	10.400000	8.550000	8.550000	8.550000
<u>10.445650</u>	<u>9.457637</u>	<u>9.758453</u>	<u>7.906643</u>	<u>7.883524</u>	<u>7.953745</u>

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Amanda Township.....				
Residential/Agricultural Real.....	7.146175	7.168990	7.167085	7.672955
Commercial/Industrial/Public Utility/Mineral Real.....	7.692735	7.700000	7.700000	7.700000
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	4.746175	4.768990	4.767085	5.272955
Commercial/Industrial/Public Utility/Mineral Real.....	5.292735	5.300000	5.300000	5.300000
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	5.300000
Berne Township.....				
Residential/Agricultural Real.....	8.930850	8.946858	9.142501	10.838986
Commercial/Industrial/Public Utility/Mineral Real.....	10.747346	10.732132	10.936439	11.136235
General Business/Public Utility Personal.....	13.100000	13.100000	13.300000	13.800000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	6.715630	6.730536	6.926459	8.546932
Commercial/Industrial/Public Utility/Mineral Real.....	8.349682	8.338256	8.542169	8.813239
General Business/Public Utility Personal.....	9.300000	9.300000	9.500000	10.000000
Bloom Township.....				
Residential/Agricultural Real.....	11.365402	11.404922	11.412457	13.083761
Commercial/Industrial/Public Utility/Mineral Real.....	14.369078	14.484776	14.728994	14.772885
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	7.504989	7.536430	7.543440	8.850994
Commercial/Industrial/Public Utility/Mineral Real.....	10.210969	10.302520	10.458709	10.324532
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	5.834241	5.839125	5.842321	6.436408
Commercial/Industrial/Public Utility/Mineral Real.....	5.938160	6.023294	6.038149	5.787296
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.003897	2.005576	2.006519	2.184515
Commercial/Industrial/Public Utility/Mineral Real.....	2.033001	2.052655	2.056338	1.986286
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.447601	8.477022	8.572665	9.485739
Commercial/Industrial/Public Utility/Mineral Real.....	8.976982	8.948173	9.034574	9.312337
General Business/Public Utility Personal.....	12.200000	12.200000	12.300000	12.300000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.022563	6.049150	6.145225	6.972424
Commercial/Industrial/Public Utility/Mineral Real.....	6.499910	6.473877	6.562652	6.816120
General Business/Public Utility Personal.....	9.300000	9.300000	9.400000	9.400000

(1) Property tax rates shown are based on the year of collection.

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

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2018	2017	2016	2015	2014	2013
7.677840	2.700000	2.700000	2.700000	2.700000	2.700000
7.699835	2.700000	2.700000	2.700000	2.700000	2.700000
7.700000	2.700000	2.700000	2.700000	2.700000	2.700000
5.277840	0.300000	0.300000	0.300000	0.300000	0.300000
5.299835	0.300000	0.300000	0.300000	0.300000	0.300000
5.300000	0.300000	0.300000	0.300000	0.300000	0.300000
5.947454	6.052090	6.234150	6.234910	6.228561	4.972600
6.262980	6.243964	6.360054	6.365597	6.334348	4.789272
8.900000	9.000000	9.100000	9.100000	9.100000	7.700000
3.654818	3.758517	3.924644	3.925248	3.920183	2.634684
3.937922	3.943572	4.056348	4.060739	4.035974	2.515184
5.100000	5.200000	5.300000	5.300000	5.300000	3.900000
13.113721	13.160365	13.766909	13.774571	13.784698	14.322182
14.608207	14.471479	14.072344	14.027898	13.962824	14.268960
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
8.874861	8.918223	9.388381	9.394420	9.401958	9.819628
10.161924	10.027026	9.623073	9.597317	9.575227	9.645089
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
6.434746	6.436176	6.624884	6.627379	6.623971	7.064730
5.789561	5.784219	5.846696	5.849426	5.790483	6.364707
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.184115	2.184644	2.243044	2.243387	2.242273	2.368082
1.985242	1.983920	1.995949	1.996595	1.982862	2.114255
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.491058	8.957241	9.363233	9.365834	8.659132	8.962397
9.109197	8.766553	8.824441	8.821026	7.788483	8.112894
12.300000	11.800000	11.800000	11.800000	11.100000	11.100000
6.977207	6.440619	6.806144	6.808470	6.102477	6.367260
6.634446	6.274996	6.328879	6.325908	5.336068	5.620812
9.400000	8.900000	8.900000	8.900000	8.200000	8.200000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Hocking Township.....				
Residential/Agricultural Real.....	7.530578	7.548219	5.274200	6.345500
Commercial/Industrial/Public Utility/Mineral Real.....	7.903093	7.948648	6.191444	6.128487
General Business/Public Utility Personal.....	9.000000	9.000000	7.200000	7.200000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	5.530578	5.548219	3.742001	4.345500
Commercial/Industrial/Public Utility/Mineral Real.....	5.903093	5.948648	4.191444	4.128487
General Business/Public Utility Personal.....	7.000000	7.000000	5.200000	5.200000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	4.424226	4.431739	4.435721	4.590368
Commercial/Industrial/Public Utility/Mineral Real.....	5.197173	5.197173	5.165525	4.740295
General Business/Public Utility Personal.....	6.200000	6.200000	6.200000	6.200000
Pleasant Township.....				
Residential/Agricultural Real.....	8.893265	8.903098	8.907843	9.708715
Commercial/Industrial/Public Utility/Mineral Real.....	10.565700	10.559248	10.453632	10.451272
General Business/Public Utility Personal.....	11.100000	11.100000	11.100000	11.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	6.693265	6.703098	6.707843	7.508715
Commercial/Industrial/Public Utility/Mineral Real.....	8.365700	8.359248	8.253632	8.251272
General Business/Public Utility Personal.....	8.900000	8.900000	8.900000	8.900000
Richland Township.....				
Residential/Agricultural Real.....	11.148469	11.164895	11.167921	12.080891
Commercial/Industrial/Public Utility/Mineral Real.....	11.863042	11.836747	11.863996	12.205070
General Business/Public Utility Personal.....	14.500000	14.500000	14.500000	14.500000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	9.048469	9.064895	9.067921	9.980891
Commercial/Industrial/Public Utility/Mineral Real.....	9.763042	9.736747	9.763996	10.105070
General Business/Public Utility Personal.....	12.400000	12.400000	12.400000	12.400000
Rushcreek Township.....				
Residential/Agricultural Real.....	12.305227	12.332700	10.485200	11.624594
Commercial/Industrial/Public Utility/Mineral Real.....	16.136616	16.119002	13.992205	13.683760
General Business/Public Utility Personal.....	17.050000	17.050000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.252967	6.268538	4.420204	5.035516
Commercial/Industrial/Public Utility/Mineral Real.....	7.936616	7.919002	5.792205	5.771322
General Business/Public Utility Personal.....	8.850000	8.850000	7.000000	7.000000

(1) Property tax rates shown are based on the year of collection.

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

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office



(Continued)

Table 7

2018	2017	2016	2015	2014	2013
6.358516	6.371550	4.064464	4.069040	4.066532	4.189090
6.133053	6.147538	3.683050	3.801846	3.805060	3.843878
7.200000	7.200000	4.700000	4.700000	4.700000	4.700000
4.358516	4.371550	2.064464	2.069040	2.066532	2.189090
4.133053	4.147538	1.683050	1.801846	1.805060	1.843878
5.200000	5.200000	2.700000	2.700000	2.700000	2.700000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.090933	3.090310	3.125218	3.125115	3.119353	3.317535
3.240295	3.172855	3.178523	3.207233	3.207233	4.071595
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
9.718229	7.728719	7.901096	7.902080	7.884106	8.127760
10.445294	8.423751	8.181459	8.195011	8.197472	8.238456
11.100000	9.100000	9.100000	9.100000	9.100000	9.100000
7.518229	5.528719	5.701096	5.702080	5.684106	5.927760
8.245294	6.223751	5.981459	5.995011	5.997472	6.038456
8.900000	6.900000	6.900000	6.900000	6.900000	6.900000
6.613616	6.619818	6.778758	6.783897	6.778817	7.308422
6.747772	7.074575	7.070191	6.321464	6.316117	7.553969
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
4.513616	4.519818	4.678758	4.683897	4.678817	5.208422
4.647772	4.974575	4.970191	4.221464	4.216117	5.453969
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
11.623216	11.638517	12.006126	12.029948	11.989799	13.757425
13.621046	13.527819	13.635438	13.800946	13.508924	13.875011
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.034704	5.041415	5.269304	5.278710	5.260701	6.044883
5.747086	5.724455	5.807594	5.842128	5.588044	5.675011
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b><u>Townships</u></b>				
Violet Township.....				
Residential/Agricultural Real.....	11.913019	11.978056	12.026766	13.945892
Commercial/Industrial/Public Utility/Mineral Real.....	14.050746	14.172199	14.166942	13.936077
General Business/Public Utility Personal.....	19.350000	19.350000	19.350000	19.350000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	9.028883	9.087762	9.131645	10.839003
Commercial/Industrial/Public Utility/Mineral Real.....	10.904354	11.028299	11.024190	10.780531
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	9.409750	9.427940	9.428210	10.553450
Commercial/Industrial/Public Utility/Mineral Real.....	11.208884	11.150297	11.353631	11.417507
General Business/Public Utility Personal.....	11.600000	11.600000	11.600000	11.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	7.209750	7.227940	7.228210	8.353450
Commercial/Industrial/Public Utility/Mineral Real.....	9.008884	8.950297	9.153631	9.217507
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	9.400000
<b><u>School Districts</u></b>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	20.255059	21.556060	21.856257	22.091992
Commercial/Industrial/Public Utility/Mineral Real.....	21.079082	22.543516	22.793108	22.162250
General Business/Public Utility Personal.....	35.500000	36.800000	37.100000	37.300000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.000009	20.006274	20.000035	20.000021
Commercial/Industrial/Public Utility/Mineral Real.....	23.577361	23.626144	23.625402	21.593349
General Business/Public Utility Personal.....	43.900000	43.900000	43.900000	43.900000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	28.414510	28.719706	29.020983	29.697535
Commercial/Industrial/Public Utility/Mineral Real.....	31.935304	32.273289	32.578021	33.924209
General Business/Public Utility Personal.....	50.900000	51.200000	51.500000	52.000000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	40.270020	40.670037	48.630807	47.169682
Commercial/Industrial/Public Utility/Mineral Real.....	45.505136	45.938129	53.250301	50.713098
General Business/Public Utility Personal.....	73.170000	73.570000	79.580000	77.090000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.614002	22.615045	22.715539	22.925133
Commercial/Industrial/Public Utility/Mineral Real.....	24.971911	24.893582	24.383585	24.346992
General Business/Public Utility Personal.....	44.200000	44.200000	44.300000	44.400000
Lancaster City Schools.....				
Residential/Agricultural Real.....	26.712727	26.913409	23.213664	24.810714
Commercial/Industrial/Public Utility/Mineral Real.....	33.298341	33.535612	29.496739	29.786662
General Business/Public Utility Personal.....	71.400000	71.600000	67.900000	68.100000

(1) Property tax rates shown are based on the year of collection.

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Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2018	2017	2016	2015	2014	2013
14.004691	14.065286	13.422621	13.441320	9.651975	9.411161
13.826671	14.054558	12.557629	12.506266	8.577246	8.597248
19.350000	19.350000	17.850000	17.850000	14.050000	14.050000
10.894062	10.950420	11.722621	11.741320	7.951975	7.711161
10.666599	10.854558	10.857629	10.806266	6.877246	6.897248
16.150000	16.150000	16.150000	16.150000	12.350000	12.350000
10.549568	7.567188	7.774228	7.784584	7.781781	8.111175
11.460701	8.456489	8.445215	8.405438	8.395343	8.320226
11.600000	8.600000	8.600000	8.600000	8.600000	8.600000
8.349568	5.367188	5.574228	5.584584	5.581781	5.911175
9.260701	6.256489	6.245215	6.205438	6.195343	6.120226
9.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.192257	22.292980	22.411714	22.332649	22.408014	22.665322
22.254048	22.205805	22.227108	22.270950	22.307256	22.577523
37.400000	37.500000	37.500000	37.500000	37.600000	37.800000
20.000024	20.323625	20.368783	20.378824	20.332576	21.684338
21.352119	21.275231	21.275948	21.205948	21.109602	21.623797
43.900000	44.400000	44.400000	44.400000	44.400000	45.400000
24.200017	24.500024	24.900017	24.900019	24.900014	25.625911
26.599326	27.369039	27.604724	27.556561	26.065522	28.327185
46.500000	46.800000	47.200000	47.200000	47.200000	47.800000
47.410435	50.817847	51.077804	51.058497	50.360328	51.203075
50.942039	53.767877	53.757327	53.601399	52.910143	53.400974
77.250000	78.900000	78.810000	78.800000	78.600000	79.350000
22.926556	23.328253	23.368537	23.369871	23.670430	23.905987
24.420456	24.985975	25.092464	24.501929	24.358859	25.391482
44.400000	44.800000	44.800000	44.800000	45.100000	45.100000
24.822979	24.824227	25.573080	25.631152	25.604197	25.883003
29.595105	29.049883	29.444930	29.267294	28.534508	28.548906
68.100000	68.100000	68.300000	68.300000	68.300000	68.700000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>School Districts</b>				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	22.585323	22.787348	24.387476	26.944043
Commercial/Industrial/Public Utility/Mineral Real.....	24.090855	24.319178	26.386280	28.759182
General Business/Public Utility Personal.....	40.400000	40.600000	42.200000	44.700000
Northern Local Schools.....				
Residential/Agricultural Real.....	25.091840	25.068485	25.186346	25.189071
Commercial/Industrial/Public Utility/Mineral Real.....	26.913374	26.881077	26.523722	26.026821
General Business/Public Utility Personal.....	34.300000	34.300000	34.300000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	34.729624	34.890193	35.609259	42.841724
Commercial/Industrial/Public Utility/Mineral Real.....	40.567581	40.831899	41.768571	43.375313
General Business/Public Utility Personal.....	79.700000	79.700000	80.300000	82.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	36.084083	37.361186	43.792583	44.136786
Commercial/Industrial/Public Utility/Mineral Real.....	45.132060	46.175476	49.730758	49.705937
General Business/Public Utility Personal.....	67.700000	68.950000	70.450000	70.750000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	32.013141	33.906705	36.344813	36.493863
Commercial/Industrial/Public Utility/Mineral Real.....	32.147863	34.083939	36.517584	36.428676
General Business/Public Utility Personal.....	37.510000	39.400000	41.400000	41.500000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	27.300019	27.300012	27.300012	27.300012
Commercial/Industrial/Public Utility/Mineral Real.....	27.300019	27.822416	27.789167	27.774150
General Business/Public Utility Personal.....	28.600000	30.000000	30.000000	30.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.500008	26.606337	26.600008	29.600008
Commercial/Industrial/Public Utility/Mineral Real.....	26.590860	26.600008	27.209501	30.264110
General Business/Public Utility Personal.....	34.400000	34.500000	34.500000	37.500000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.500000	2.500000	2.550000	2.550000
Commercial/Industrial/Public Utility/Mineral Real.....	2.500000	2.500000	2.550000	2.550000
General Business/Public Utility Personal.....	2.500000	2.500000	2.550000	2.550000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.269320	2.289992	2.297945	3.180192
Commercial/Industrial/Public Utility/Mineral Real.....	2.381051	2.431966	2.395715	3.387809
General Business/Public Utility Personal.....	3.550000	3.550000	3.550000	4.600000

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2018	2017	2016	2015	2014	2013
27.444540	27.746024	27.770820	27.779763	27.565894	27.959459
28.886017	29.163446	29.024493	28.959946	28.314198	28.650262
45.200000	45.500000	45.500000	45.500000	45.300000	45.600000
23.175243	23.492064	23.449761	24.217238	24.657349	24.369282
23.988663	24.598666	24.495430	25.410442	25.413533	25.635980
34.300000	34.300000	34.300000	35.300000	35.300000	35.300000
42.942679	43.590731	45.209015	47.347988	47.362613	47.352162
43.169108	44.068755	44.462280	45.314184	44.732973	46.307840
82.700000	83.200000	83.600000	84.700000	84.700000	85.500000
44.159404	50.461773	50.436212	50.861669	48.667193	47.807486
49.602930	54.647332	54.425013	54.628797	52.547514	51.915564
70.750000	73.350000	73.350000	73.800000	72.800000	72.000000
36.691581	33.650163	33.895813	34.102280	33.974536	34.563391
36.669626	32.920103	33.188944	33.573405	33.308464	33.787407
41.700000	37.700000	37.900000	38.100000	37.870000	38.370000
28.300012	28.300012	28.317627	28.300012	29.100012	29.111812
29.008429	29.074438	28.858732	28.853131	29.537706	29.703654
31.000000	31.000000	31.000000	31.000000	31.800000	31.800000
30.400008	30.500008	30.716270	23.713360	25.500008	25.823685
31.026249	30.959998	31.151059	24.143528	25.915669	25.800008
38.300000	38.400000	38.600000	31.600000	33.400000	33.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.550000	2.570000	2.580000	2.540000	2.560000	2.480000
2.550000	2.570000	2.580000	2.540000	2.560000	2.480000
2.550000	2.570000	2.580000	2.540000	2.560000	2.480000
3.291517	3.308554	3.307766	3.391106	3.460096	3.453509
3.425216	3.437412	3.455265	3.407170	3.441075	3.330948
4.600000	4.600000	4.600000	4.600000	4.600000	4.600000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Amanda Village.....				
Residential/Agricultural Real.....	2.400000	2.400000	2.400000	2.400000
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	2.400000	2.400000	2.400000
General Business/Public Utility Personal.....	2.400000	2.400000	2.400000	2.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	4.635586	4.639222	4.640473	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.200000	5.062030	2.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	2.200000
City of Canal Winchester .....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	5.867941	5.872825	5.874961	6.300499
Commercial/Industrial/Public Utility/Mineral Real.....	6.392221	6.400000	6.392098	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	4.667941	4.672825	4.674961	5.100499
Commercial/Industrial/Public Utility/Mineral Real.....	5.192221	5.200000	5.192098	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2018	2017	2016	2015	2014	2013
2.400000	2.400000	5.395815	5.398449	5.400000	5.400000
2.400000	2.400000	5.367738	5.367738	5.367738	5.400000
2.400000	2.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
6.301927	6.300676	6.388165	6.400000	6.400000	3.400000
6.400000	6.371437	6.400000	6.400000	6.400000	3.400000
6.400000	6.400000	6.400000	6.400000	6.400000	3.400000
5.101927	5.100676	5.188165	5.200000	5.200000	2.200000
5.200000	5.171437	5.200000	5.200000	5.200000	2.200000
5.200000	5.200000	5.200000	5.200000	5.200000	2.200000
1.900000	1.900000	1.900000	2.306608	2.310416	2.325832
1.900000	1.900000	1.900000	2.480072	2.480432	2.437548
1.900000	1.900000	1.900000	5.900000	5.900000	5.900000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Millersport Village.....				
Residential/Agricultural Real.....	9.740741	9.745582	9.751586	11.593179
Commercial/Industrial/Public Utility/Mineral Real.....	11.170143	11.103349	11.821944	11.809033
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	5.301136	5.329741	5.345763	6.054619
Commercial/Industrial/Public Utility/Mineral Real.....	6.316606	6.415469	6.414946	6.220780
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	7.224777	7.219958	7.216292	8.404984
Commercial/Industrial/Public Utility/Mineral Real.....	7.626910	7.626910	7.584274	7.245993
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	2.635118	2.638234	2.638025	4.592762
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	4.670981
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	4.726468	4.727280	4.724580	5.621796
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	14.776195	14.736169	18.675744	13.734888
Commercial/Industrial/Public Utility/Mineral Real.....	15.219732	15.436329	19.574286	14.448785
General Business/Public Utility Personal.....	21.100000	21.100000	21.100000	16.100000

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Source: *Fairfield County Auditor's Office*



(Continued)

Table 7

2018	2017	2016	2015	2014	2013
11.595585	11.594072	11.900000	11.900000	11.900000	11.900000
11.900000	11.900000	11.900000	11.900000	11.900000	11.795589
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.084737	6.116890	6.479654	6.483113	6.488839	6.249935
6.208890	6.217689	6.216187	6.159785	6.198884	6.196222
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.409160	8.402481	8.198955	8.171970	8.155797	8.916737
7.528304	7.774052	7.737223	7.734687	7.733129	8.550435
9.300000	9.300000	9.300000	9.300000	9.300000	10.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
4.595588	4.599170	4.700000	4.700000	4.700000	4.696931
4.648556	4.648556	4.606832	4.606832	4.606832	4.682192
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.621596	5.621360	5.733404	5.732940	5.732968	5.681368
5.800000	5.800000	5.800000	5.800000	5.800000	5.620780
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
2.200000	4.442595	4.688000	4.686635	4.693643	4.673420
2.200000	4.561730	4.700000	4.700000	4.700000	4.692233
2.200000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
13.744301	10.205757	10.204692	10.437469	10.358659	10.330480
14.214637	10.126866	10.117410	10.216734	10.216216	10.145702
16.100000	11.100000	11.100000	11.200000	11.200000	11.200000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2022	2021	2020	2019
<b><u>Overlapping Rates by Taxing District</u></b>				
<b><u>Corporations</u></b>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.167941	5.172825	5.174961	5.600499
Commercial/Industrial/Public Utility/Mineral Real.....	5.692221	5.700000	5.692098	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	4.901136	4.929741	4.945763	5.654619
Commercial/Industrial/Public Utility/Mineral Real.....	5.916606	6.015469	6.014946	5.820780
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	5.467941	5.472825	5.474961	5.900499
Commercial/Industrial/Public Utility/Mineral Real.....	5.992221	6.000000	5.992098	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
<b><u>Joint Fire District</u></b>				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	9.002117	9.040415	9.043395	10.580279
Commercial/Industrial/Public Utility/Mineral Real.....	11.606777	11.497671	12.074973	12.141702
General Business/Public Utility Personal.....	12.170000	12.170000	12.170000	12.170000
<b><u>District Libraries</u></b>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.408172	0.409426	0.409764	0.476681
Commercial/Industrial/Public Utility/Mineral Real.....	0.499174	0.500000	0.498863	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.357701	0.358338	0.436571	0.444980
Commercial/Industrial/Public Utility/Mineral Real.....	0.381759	0.389987	0.438363	0.433690
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.974318	0.981054	0.986048	0.688737
Commercial/Industrial/Public Utility/Mineral Real.....	1.224677	1.235814	1.250000	0.745008
General Business/Public Utility Personal.....	1.250000	1.250000	1.250000	0.750000
<b><u>Park District</u></b>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.312454	0.313862	0.314496	0.370852
Commercial/Industrial/Public Utility/Mineral Real.....	0.398211	0.400000	0.400000	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2018	2017	2016	2015	2014	2013
5.601927	5.600676	5.688165	5.700000	5.700000	2.700000
5.700000	5.671437	5.700000	5.700000	5.700000	2.700000
5.700000	5.700000	5.700000	5.700000	5.700000	2.700000
5.684737	5.716890	6.079654	6.083113	6.088839	5.849935
5.808889	5.817689	5.816187	5.759785	5.798884	5.796222
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
5.901927	5.900676	5.988165	6.000000	6.000000	3.000000
6.000000	5.971437	6.000000	6.000000	6.000000	3.000000
6.000000	6.000000	6.000000	6.000000	6.000000	3.000000
10.596094	10.631374	8.143778	8.148676	8.136460	8.651641
12.063024	12.066064	9.091966	9.165010	8.952870	8.870740
12.170000	12.170000	9.270000	9.270000	9.270000	9.270000
0.477591	0.478683	0.499518	0.500000	0.407929	0.426699
0.500000	0.496920	0.500000	0.500000	0.434281	0.431693
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.444923	0.493529	0.494744	0.494916	0.497636	0.500000
0.441002	0.485730	0.488350	0.493385	0.492432	0.491857
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.691190	0.694789	0.748696	0.749644	0.750000	0.750000
0.739688	0.750000	0.750000	0.744680	0.729659	0.749685
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.371772	0.372925	0.393524	0.393945	0.393758	0.400000
0.400000	0.398376	0.400000	0.400000	0.394971	0.397118
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

# Fairfield County, Ohio

## PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY PROPERTY LAST TEN YEARS

	(3)	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Real and Public Utility Property</b>					
Current Tax Levy.....	\$	49,989,334	\$ 48,379,451	\$ 47,328,685	\$ 38,943,250
Current Tax Collections.....		48,665,798	47,455,246	46,278,854	38,062,448
Percent of Current Collections to Levy.....		97.35%	98.09%	97.78%	97.74%
Delinquent Tax Collections.....	(1)	669,050	984,012	960,660	843,401
Total Tax Collections.....		49,334,848	48,439,258	47,239,514	38,905,849
Ratio of Total Collections to Levy.....		98.69%	100.12%	99.81%	99.90%
Outstanding Delinquent Taxes.....	(2)	2,039,420	1,677,394	1,808,764	1,706,749
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		4.08%	3.47%	3.82%	4.38%

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2018	2017	2016	2015	2014	2013
\$ 38,116,111	\$ 33,843,221	\$ 33,042,525	\$ 26,721,224	\$ 26,408,622	\$ 26,013,208
37,216,436	33,069,008	32,290,875	25,996,468	25,624,478	25,158,083
97.64%	97.71%	97.73%	97.29%	97.03%	96.71%
821,242	845,306	992,676	795,068	928,126	871,799
38,037,678	33,914,314	33,283,551	26,791,536	26,552,604	26,029,882
99.79%	100.21%	100.73%	100.26%	100.55%	100.06%
1,817,421	1,648,879	1,695,247	1,620,695	1,824,525	2,187,503
4.77%	4.87%	5.13%	6.07%	6.91%	8.41%

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2022 and 2013 (1)

Table 9

		2022	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
One Point Three, LLC	Developer	\$ 7,447,740	0.18%
Creekside Acquisition	Apartments	7,150,430	0.17%
Lancaster Apartment Properties	Apartments	6,958,450	0.16%
Brentwood Lake Apartments	Apartments	6,186,190	0.15%
Kroger Company	Grocery	5,719,740	0.14%
Pickerington Owner 1, LLC	Developer	5,623,500	0.13%
Turnberry Holdings, Inc	Apartments	5,145,750	0.12%
American Homes 4 Rent	Apartments	4,537,040	0.11%
River Valley Plaza LP	Developer	4,438,260	0.10%
AH4R Properties LLC	Apartments	4,365,730	0.10%
Total		<u>\$ 57,572,830</u>	<u>1.36%</u>
Total Countywide Valuations		<u>\$ 4,247,390,460</u>	

		2013	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 17,255,000	0.56%
Canam PO LP	Developer	9,055,350	0.29%
Creekside Acquisition	Apartments	6,735,760	0.22%
Anyi Apartments LLC	Apartments	6,518,750	0.21%
Pickerington Apartments LLC	Apartments	6,232,190	0.20%
Target Corporation	Retail	5,681,460	0.18%
Regency Centers LP	Developer	5,583,700	0.18%
Cole GE Lancaster LLC	Developer	5,447,010	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Ohio Retail II LL LLC	Developer	4,776,050	0.15%
Total		<u>\$ 72,343,190</u>	<u>2.33%</u>
Total Countywide Valuations		<u>\$ 3,102,580,910</u>	

(1) The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2022 and 2013 (1)

Table 10

		<b>2022</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Columbia Gas Transmission	Public Utility	\$ 188,655,020	41.79%
Ohio Power Company	Public Utility	78,136,730	17.31%
American Electric Power Ohio Transmission Company	Public Utility	66,580,880	14.75%
Rockies Express Pipeline LLC	Public Utility	49,982,860	11.07%
South Central Power Company	Public Utility	35,253,350	7.81%
Texas Eastern Transmission	Public Utility	15,674,670	3.47%
Columbia Gas of Ohio Inc.	Public Utility	7,705,170	1.71%
Eastern Gas Transmission	Public Utility	4,997,580	1.11%
Northeast Ohio Natural Gas	Public Utility	2,191,010	0.49%
Total		\$ 449,177,270	99.51%
Total Countywide Valuations		\$ 451,397,760	

		<b>2013</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Rockies Express Pipeline, LLC (2)	Public Utility	\$ 64,440,430	34.54%
Ohio Power Company	Public Utility	46,239,910	24.78%
Columbia Gas Transmission	Public Utility	34,290,440	18.38%
South Central Power Company	Public Utility	24,710,980	13.24%
Texas Eastern Transmission LP	Public Utility	6,884,310	3.69%
Columbus Southern Power Company	Public Utility	4,202,630	2.25%
Dominion Transmission	Public Utility	3,335,070	1.79%
Total		\$ 184,103,770	98.67%
Total Countywide Valuations		\$ 186,586,320	

(1) The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

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# Fairfield County, Ohio

## RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 11

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2022	162,898	\$ 13,940,992,354	\$ 42,359,966	0.30%	\$260.04
2021	161,064	13,537,148,309	46,741,368	0.35%	290.20
2020	158,921	13,213,253,354	42,240,256	0.32%	265.79
2019	157,574	11,055,157,520	45,882,205	0.42%	291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

## Fairfield County, Ohio

### RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities			
	Special Assessment Bonds	General Obligation Bonds	Loans	Leases (2)
2022	\$ 208,000	\$ 33,733,685	\$ 225,000	\$ 933,366
2021	310,000	36,108,960	275,000	604,477
2020	413,000	32,187,912	325,000	167,843
2019	518,152	33,945,405	375,000	105,241
2018	610,783	36,209,289	425,000	86,132
2017	703,414	37,413,175	475,000	193,009
2016	791,045	39,522,062	500,000	363,536
2015	878,676	41,864,604	-	534,087
2014	969,180	13,751,381	-	779,768
2013	1,054,684	15,301,384	-	508,914

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 17 for personal income and population data.

(2) GASB 87 was implemented in 2022. Leases payable includes years 2021-2022 and capital leases payable includes years prior to 2021.

Source: Fairfield County Auditor's Office

Table 12

Business-Type Activities								
General Obligation Bonds	Recovery Zone Bonds	EPA Loan	OPWC Loan	OWDA Loan	Leases (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 8,626,281	\$ -	\$ -	\$ 30,924	\$1,934,817	\$ -	\$45,692,073	0.79%	\$ 280.49
10,632,408	-	-	41,864	2,097,446	-	50,070,155	0.93%	310.87
10,052,344	2,485,000	-	52,805	2,356,556	6,634	48,047,094	0.91%	302.33
11,936,800	2,575,000	-	65,884	2,722,529	13,340	52,257,351	1.07%	331.64
13,710,147	2,665,000	-	76,825	3,069,546	20,516	56,873,238	1.23%	367.56
15,407,594	2,750,000	-	27,812	1,107,170	1,422	58,078,596	1.31%	375.35
17,078,881	2,835,000	-	32,091	-	8,910	61,131,525	1.42%	400.61
18,745,166	2,915,000	-	36,369	-	16,480	64,990,382	1.53%	429.24
15,632,220	2,995,000	-	40,648	-	23,468	34,191,665	0.84%	227.37
17,096,355	3,075,000	116,133	44,927	-	29,922	37,227,319	0.92%	250.07

# Fairfield County, Ohio

## LEGAL DEBT MARGIN LAST TEN YEARS

	2022	2021	2020	2019
Total Assessed Property Value.....	\$ 4,698,788,220	\$ 4,571,551,100	\$ 4,469,526,090	\$ 3,760,612,420
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 40,906,000	\$ 45,198,000	\$ 41,423,000	\$ 44,800,000
Recovery Zone Bonds Payable.....	-	-	2,485,000	2,575,000
Loans Payable.....	225,000	275,000	325,000	375,000
Special Assessment Bonds Payable.....	208,000	310,000	413,000	505,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	1,965,741	2,139,310	2,409,361	2,788,413
Total Gross Indebtedness.....	43,304,741	47,922,310	47,055,361	51,043,413
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	(205,000)
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(24,135,000)	(24,939,000)	(25,916,000)	(26,690,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(6,741,000)	(7,397,000)	(1,737,000)	(1,920,000)
General obligation bonds payable from				
Business Type Activities.....	(8,376,000)	(10,364,000)	(9,875,000)	(11,620,000)
Recovery Zone Bonds Payable.....	-	-	(2,485,000)	(2,575,000)
Special Assessment Bonds Payable.....	(208,000)	(310,000)	(413,000)	(505,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(1,965,741)	(2,139,310)	(2,409,361)	(2,788,413)
Amount Available in the Debt Service				
Fund for General Obligations.....	(121,073)	(508,683)	(312,499)	(608,403)
Total Net Debt Applicable to Debt Limit.....	1,757,927	2,264,317	3,907,501	4,131,597
Overall Legal Debt Limit (1).....	115,969,706	112,788,778	110,238,152	92,515,311
Legal Debt Margin.....	\$ 114,211,779	\$ 110,524,461	\$ 106,330,651	\$ 88,383,714
Legal Debt Margin Within Debt Limit.....	98.48%	97.99%	96.46%	95.53%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 46,987,882	\$ 45,715,511	\$ 44,695,261	\$ 37,606,124
Total Gross Indebtedness.....	43,304,741	47,922,310	47,055,361	51,043,413
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	(205,000)
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(24,135,000)	(24,939,000)	(25,916,000)	(26,690,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(6,741,000)	(7,397,000)	(1,737,000)	(1,920,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(8,376,000)	(10,364,000)	(9,875,000)	(11,620,000)
Recovery Zone Bonds Payable.....	-	-	(2,485,000)	(2,575,000)
Special Assessment Bonds Payable.....	(208,000)	(310,000)	(413,000)	(505,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(1,965,741)	(2,139,310)	(2,409,361)	(2,788,413)
Amount Available in the Debt Service				
Fund for General Obligations.....	(121,073)	(508,683)	(312,499)	(608,403)
Net Debt Within Unvoted Debt Limitation.....	1,757,927	2,264,317	3,907,501	4,131,597
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 45,229,955	\$ 43,451,194	\$ 40,787,760	\$ 33,474,527
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	96.26%	95.05%	91.26%	89.01%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 42,289,094	\$ 41,143,960	\$ 40,225,735	\$ 33,845,512
Debt Amount Subject to Limit: Energy Conservation Bond.....	(6,741,000)	(7,397,000)	(1,737,000)	(1,920,000)
Amount Available in the Debt Service				
Fund for Energy Conservation.....	3,629	3,629	3,629	2,229
Unvoted Legal Debt Margin - Energy Conservation Bond.....	\$ 35,551,723	\$ 33,750,589	\$ 38,492,364	\$ 31,927,741
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	84.07%	82.03%	95.69%	94.33%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase.

Source: Fairfield County Auditor's Office

Table 13

2018	2017	2016	2015	2014	2013
<u>\$ 3,682,335,400</u>	<u>\$ 3,611,496,300</u>	<u>\$ 3,429,575,970</u>	<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>
\$ 48,735,000	\$ 51,515,000	\$ 55,190,000	\$ 59,090,000	\$ 28,795,000	\$ 31,725,000
2,665,000	2,750,000	2,835,000	2,915,000	2,995,000	3,075,000
425,000	475,000	500,000	-	-	-
595,000	685,000	770,000	855,000	940,000	1,020,000
-	-	-	-	-	116,133
3,146,371	1,134,982	32,091	36,369	40,648	44,927
<u>55,566,371</u>	<u>56,559,982</u>	<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>
(255,000)	(310,000)	(360,000)	(440,000)	(525,000)	(605,000)
(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)
(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)
(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)
(595,000)	(685,000)	(770,000)	(855,000)	(940,000)	(1,020,000)
-	-	-	-	-	(116,133)
(3,146,371)	(1,134,982)	(32,091)	(36,369)	(40,648)	(44,927)
<u>(873,776)</u>	<u>(639,200)</u>	<u>(605,183)</u>	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>
<u>5,121,224</u>	<u>5,565,800</u>	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>
<u>90,558,385</u>	<u>88,787,408</u>	<u>84,239,399</u>	<u>82,764,488</u>	<u>82,324,974</u>	<u>80,729,181</u>
<u>\$ 85,437,161</u>	<u>\$ 83,221,608</u>	<u>\$ 77,529,582</u>	<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>
94.34%	93.73%	92.03%	91.68%	89.77%	88.30%
<u>\$ 36,823,354</u>	<u>\$ 36,114,963</u>	<u>\$ 34,295,760</u>	<u>\$ 33,705,795</u>	<u>\$ 33,529,990</u>	<u>\$ 32,891,672</u>
<u>55,566,371</u>	<u>56,559,982</u>	<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>
(255,000)	(310,000)	(360,000)	(440,000)	(525,000)	(605,000)
(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)
(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)
(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)
(595,000)	(685,000)	(770,000)	(855,000)	(940,000)	(1,020,000)
-	-	-	-	-	(116,133)
(3,146,371)	(1,134,982)	(32,091)	(36,369)	(40,648)	(44,927)
<u>(873,776)</u>	<u>(639,200)</u>	<u>(605,183)</u>	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>
<u>5,121,224</u>	<u>5,565,800</u>	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>
<u>\$ 31,702,130</u>	<u>\$ 30,549,163</u>	<u>\$ 27,585,943</u>	<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>
86.09%	84.59%	80.44%	79.58%	74.88%	71.29%
\$ 33,141,019	\$ 32,503,467	\$ 30,866,184	\$ 30,335,216	\$ 30,176,991	\$ 29,602,505
(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
-	-	-	-	-	-
<u>\$ 31,036,019</u>	<u>\$ 30,218,467</u>	<u>\$ 28,406,184</u>	<u>\$ 27,705,216</u>	<u>\$ 27,381,991</u>	<u>\$ 26,657,505</u>
93.65%	92.97%	92.03%	91.33%	90.74%	90.05%

# Fairfield County, Ohio

## PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	2022	2021	2020	2019
<b><u>Sewer:</u></b>				
Net Available Revenue:				
Gross Revenues (1)	\$ 5,944,180	\$ 5,741,736	\$ 5,596,790	\$ 5,165,938
Less: Operating Expenses (2)	2,719,405	2,128,855	2,752,409	2,831,516
Net Available Revenue	<u>\$ 3,224,775</u>	<u>\$ 3,612,881</u>	<u>\$ 2,844,381</u>	<u>\$ 2,334,422</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
EPA Coverage	-	-	-	-
Debt Service OPWC Loan: (3)				
Principal	\$ 4,278	\$ 4,279	\$ 6,418	\$ 4,279
OPWC Coverage	<u>753.80</u>	<u>844.33</u>	<u>443.19</u>	<u>545.55</u>
Debt Service OWDA Loans:				
Principal	\$ 92,346	\$ 149,787	\$ 203,583	\$ 191,535
Interest	22,280	28,316	36,502	44,203
OWDA Coverage	<u>28.13</u>	<u>20.29</u>	<u>11.85</u>	<u>9.90</u>
Total Debt Service:				
Principal	\$ 96,624	\$ 154,066	\$ 210,001	\$ 195,814
Interest	22,280	28,316	36,502	44,203
Total Coverage	<u>27.12</u>	<u>19.81</u>	<u>11.54</u>	<u>9.73</u>
<b><u>Water:</u></b>				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,245,856	\$ 4,332,906	\$ 4,168,314	\$ 3,769,062
Less: Operating Expenses (2)	2,375,795	1,800,886	2,315,332	2,289,426
Net Available Revenue	<u>\$ 1,870,061</u>	<u>\$ 2,532,020</u>	<u>\$ 1,852,982</u>	<u>\$ 1,479,636</u>
Debt Service OWDA Loans: (5)				
Principal	\$ 70,283	\$ 109,323	\$ 162,390	\$ 155,482
Interest	18,102	20,685	25,428	29,876
OWDA Coverage	<u>21.16</u>	<u>19.48</u>	<u>9.87</u>	<u>7.98</u>
Total Debt Service:				
Principal	\$ 70,283	\$ 109,323	\$ 162,390	\$ 155,482
Interest	18,102	20,685	25,428	29,876
Total Coverage	<u>21.16</u>	<u>19.48</u>	<u>9.87</u>	<u>7.98</u>

(1) Includes leases, investment earnings and other interest, and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The 2003 OPWC loan was issued interest free.

(4) The EPA loan was paid in full during 2014.

(5) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017 and \$127,262 in 2018.

The principal forgiveness was not included in the principal payments.

The 2017 loan was issued interest free.

(6) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018. Only the Greenfield Township OWDA loans had pledged revenue.

Source: Fairfield County Auditor's Office

Table 14

2018 (6)	2017	2016	2015	2014	2013
\$ 4,938,525	\$ 4,165,923	\$ 4,021,151	\$ 3,825,739	\$ 3,772,390	\$ 3,663,709
2,478,688	2,127,125	2,057,678	1,820,721	1,967,368	1,938,113
<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>
\$ -	\$ -	\$ -	\$ -	\$ 116,133	\$ 226,102
-	-	-	-	2,322	10,301
-	-	-	-	15.24	7.30
\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279
574.86	476.47	458.97	468.57	421.83	403.27
\$ 184,111	\$ -	\$ -	\$ -	\$ -	\$ -
51,606	-	-	-	-	-
10.44	-	-	-	-	-
\$ 188,390	\$ 4,279	\$ 4,278	\$ 4,279	\$ 120,412	\$ 230,381
51,606	-	-	-	2,322	10,301
10.25	476.47	458.97	468.57	14.71	7.17
\$ 3,478,989	\$ 3,083,931	\$ -	\$ -	\$ -	\$ -
2,371,983	2,073,816	-	-	-	-
<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 152,889	\$ 22,255	\$ -	\$ -	\$ -	\$ -
34,220	-	-	-	-	-
5.92	45.39	-	-	-	-
\$ 152,889	\$ 22,255	-	-	-	-
34,220	-	-	-	-	-
5.92	45.39	-	-	-	-

# Fairfield County, Ohio

## PLEGDED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 15

Year	(3) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
<b>Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)(2)</b>				
2022	\$ 111,073	\$ 102,000	\$ 3,049	1.06
2021	106,862	103,000	3,874	1.00
2020	110,588	100,000	8,411	1.02
2019	109,554	90,000	15,800	1.04
2018	115,094	90,000	18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Liberty Township Area Refunding Bonds 2012 were refunded during 2020 in the amount of \$513,000. This principal refunded was not shown in the principal payoffs column.

(3) Includes special assessments and investment earnings and other interest.

Source: Fairfield County Auditor's Office



# Fairfield County, Ohio

## PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

**December 31, 2022**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	1,939	1	2.50%
Pickerington Schools	Public School	1,220	2	1.57%
Fairfield County	Government	877	3	1.13%
Kroger	Grocery	859	4	1.11%
Lancaster City Schools	Public School	813	5	1.05%
Oneida	Manufacturing	726	6	0.93%
Magna	Manufacturing	522	7	0.67%
NIFCO	Manufacturing	519	8	0.67%
City of Lancaster	Government	475	9	0.61%
Southeastern Correctional Institution	Government Jail	329	10	0.42%
		<b>8,279</b>		<b>10.66%</b>
Total Employment Within County		<b>77,700</b>		

Source: Fairfield County Economic Development  
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

**December 31, 2013**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	1,871	1	2.64%
Anchor Hocking	Manufacturing	1,148	2	1.62%
Pickerington Schools	Public School	922	3	1.30%
Fairfield County	Government	837	4	1.18%
Lancaster City Schools	Public School	684	5	0.97%
Southeastern Correctional Institution	Government Jail	465	6	0.66%
Canal Winchester Schools	Public School	370	7	0.52%
NIFCO	Manufacturing	365	8	0.52%
City of Lancaster	Government	363	9	0.51%
Ralston	Manufacturing	362	10	0.51%
Total		<b>7,387</b>		<b>10.43%</b>
Total Employment Within County		<b>70,800</b>		

Source: Fairfield County Economic Development Department  
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

# Fairfield County, Ohio

## DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2022	162,898 a	\$ 5,779,783,938	\$ 35,481	\$ 77,241 b	38.9 a
2021	161,064 a	5,360,693,112	33,283	70,906 b	39.3 a
2020	158,921 a	5,289,367,643	33,283	70,906 b	39.2 a
2019	157,574 a	4,906,224,064	31,136	66,175 b	39.2 a
2018	155,782 a	4,608,343,124	29,582	63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a

(1) Source: World Population Review

(a) Based upon U.S. Census estimates.

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Fairfield County Auditor's Office

(7) Source: Lancaster Eagle Gazette

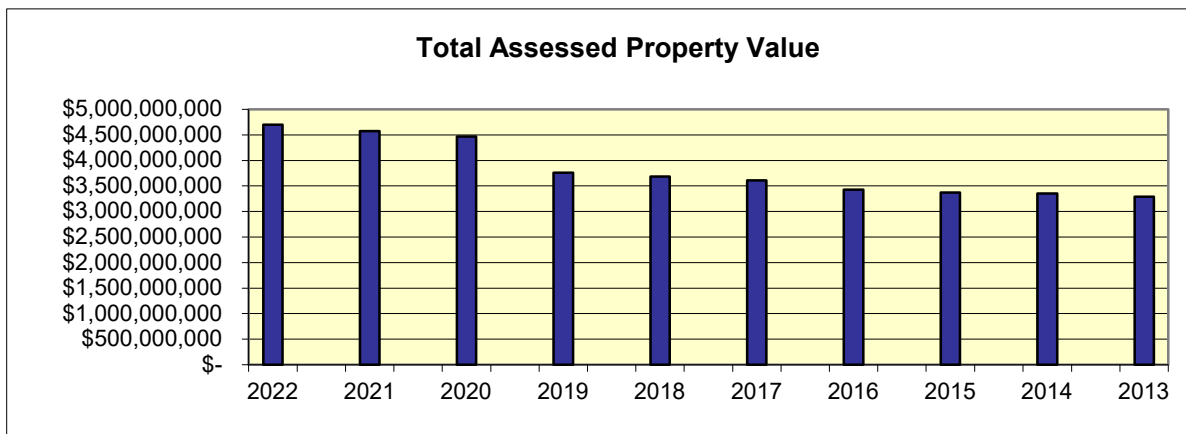
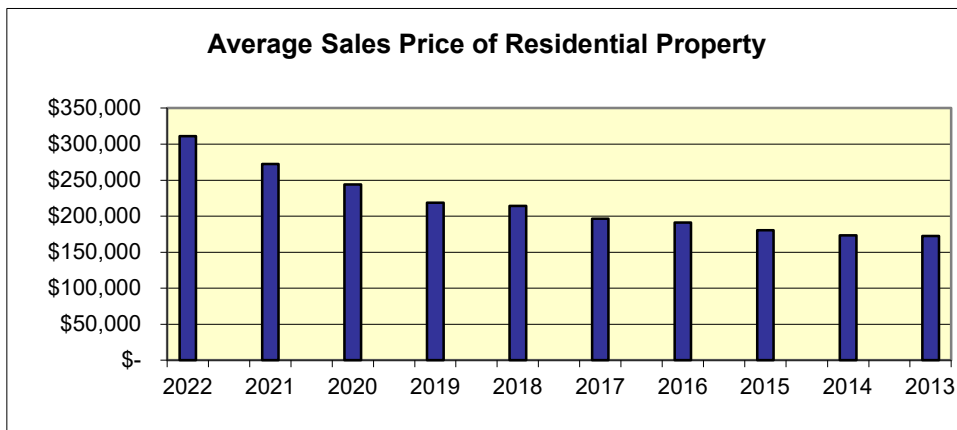


Table 17

<b>Educational Attainment: Bachelor's Degree or Higher</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate (7)</b>	<b>Average Sales Price of Residential Property (6)</b>	<b>Total Assessed Property Value (5)</b>
30.2% b	23,926	3.10%	\$ 311,205	\$ 4,698,788,220
29.0% b	24,877	2.90%	272,835	4,571,551,100
29.0% b	24,736	4.30%	244,100	4,469,526,090
27.2% b	24,736	3.70%	218,690	3,760,612,420
26.6% b	26,521	4.00%	214,340	3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230



# Fairfield County, Ohio

## COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2022	2021	2020	2019	2018
<b>General Government - Legislative and Executive</b>					
Commissioners.....	43	31	33	27	28
Auditor.....	31	37	33	35	34
Treasurer.....	9	9	9	9	9
Prosecutor.....	17	17	17	19	19
Board of Elections.....	18	10	22	18	15
Recorder.....	4	4	4	4	4
Total-Legislative and Executive.....	<u>122</u>	<u>108</u>	<u>118</u>	<u>112</u>	<u>109</u>
<b>General Government - Judicial</b>					
Common Pleas Court.....	9	10	9	11	12
Domestic Relations Court.....	11	12	11	10	10
Juvenile Court.....	4	4	4	4	9
Probate Court.....	11	11	10	7	8
Clerk of Courts.....	41	42	40	41	42
Total-Judicial.....	<u>76</u>	<u>79</u>	<u>74</u>	<u>73</u>	<u>81</u>
<b>Public Safety</b>					
Emergency Management.....	5	6	5	4	4
Prosecutor-Victims of Crime.....	2	5	3	3	3
Common Pleas Court Probation.....	16	15	15	15	12
Juvenile Court - Youth Services.....	10	12	10	12	15
Juvenile Probation.....	21	24	24	20	14
Coroner.....	3	2	2	8	7
Sheriff.....	161	157	155	150	141
Total-Public Safety.....	<u>218</u>	<u>221</u>	<u>214</u>	<u>212</u>	<u>196</u>
<b>Public Works</b>					
Engineer.....	59	56	53	53	55
Total-Public Works.....	<u>59</u>	<u>56</u>	<u>53</u>	<u>53</u>	<u>55</u>
<b>Health</b>					
Commissioners-Dog Adoption Center and Shelter.....	9	7	7	4	4
Developmental Disabilities.....	152	157	143	156	156
Mental Health.....	11	11	10	10	10
Total-Health.....	<u>172</u>	<u>175</u>	<u>160</u>	<u>170</u>	<u>170</u>
<b>Human Services</b>					
Veterans Services.....	14	14	14	14	14
Job and Family Services.....	195	199	202	196	195
Total-Human Services.....	<u>209</u>	<u>213</u>	<u>216</u>	<u>210</u>	<u>209</u>
<b>Enterprise</b>					
Fairfield County Sewer District.....	16	19	13	15	15
Fairfield County Water District.....	5	4	8	8	8
Total-Enterprise.....	<u>21</u>	<u>23</u>	<u>21</u>	<u>23</u>	<u>23</u>
Total Employees.....	<u>877</u>	<u>875</u>	<u>856</u>	<u>853</u>	<u>843</u>

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 18

2017	2016	2015	2014	2013
28	30	26	28	28
37	35	36	33	33
9	8	8	8	8
18	17	23	18	21
14	13	14	14	14
4	4	4	4	5
<u>110</u>	<u>107</u>	<u>111</u>	<u>105</u>	<u>109</u>
11	15	14	14	15
10	10	10	10	9
9	19	19	16	21
8	7	7	7	6
41	43	43	38	44
<u>79</u>	<u>94</u>	<u>93</u>	<u>85</u>	<u>95</u>
4	4	4	3	4
4	5	4	4	4
12	9	8	8	5
13	10	7	5	9
17	8	10	8	14
5	5	5	5	5
143	142	147	141	142
<u>198</u>	<u>183</u>	<u>185</u>	<u>174</u>	<u>183</u>
52	57	56	57	57
<u>52</u>	<u>57</u>	<u>56</u>	<u>57</u>	<u>57</u>
6	4	3	5	5
150	169	188	164	159
10	9	9	9	9
<u>166</u>	<u>182</u>	<u>200</u>	<u>178</u>	<u>173</u>
14	15	15	13	12
198	193	191	183	178
<u>212</u>	<u>208</u>	<u>206</u>	<u>196</u>	<u>190</u>
15	17	15	15	14
7	5	6	6	5
<u>22</u>	<u>22</u>	<u>21</u>	<u>21</u>	<u>19</u>
<u>839</u>	<u>853</u>	<u>872</u>	<u>816</u>	<u>826</u>

# Fairfield County, Ohio

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2022	2021	2020	2019	2018
<b>General Government - Legislative and Executive</b>					
Commissioners.....					
Number of resolutions passed.....	1,033	1,013	1,002	1,104	1,136
Number of meetings.....	56	56	60	54	56
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	26,271	25,005	26,686	31,213	29,648
Number of exempt conveyances.....	3,594	2,747	2,406	2,496	2,702
Number of non-exempt conveyances.....	4,452	5,095	4,497	4,453	4,565
Number of parcels billed.....	69,459	68,630	67,931	67,288	66,934
Prosecutor.....					
Number of criminal cases.....	3,672	3,674	3,676	4,707	5,022
Board of Elections.....					
Registered voters.....	109,960	109,017	109,216	102,185	103,728
Actual voters last general election.....	60,113	32,757	84,061	23,188	60,400
Percentage of registered voters that voted.....	54.67%	30.05%	76.99%	22.69%	58.23%
Recorder.....					
Number of deeds recorded.....	5,643	6,174	5,477	5,274	5,267
Number of mortgages recorded.....	7,207	10,595	9,598	6,733	5,920
Number of military discharges recorded.....	34	33	28	135	124
Buildings and Grounds.....					
Number of commissioner owned buildings.....	37	35	35	35	35
Square footage of buildings.....	612,071	581,577	581,577	581,577	581,577
Data Processing.....					
Number of users served.....	1,100	1,070	1,105	1,096	1,045
<b>General Government - Judicial</b>					
Common Pleas Court.....					
Number of civil cases filed.....	694	607	472	757	773
Number of criminal cases filed.....	617	562	654	814	784
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	245	290	219	245	233
Number of complaints for divorce.....	251	274	254	305	314
Number of complaints to determine parentage.....	74	86	80	91	120
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	163	157	221	270	424
Number of traffic ticket cases.....	500	415	445	567	584
Number of abuse/neglect/dependency cases.....	145	138	137	133	158
Probate Court.....					
Number of marriage licenses issued.....	828	871	792	824	864
Number of civil cases filed.....	18	15	21	14	8
Number of estates filed.....	684	633	500	562	549
Number of guardianships filed.....	118	103	89	120	106
Clerk of Courts.....					
Number of civil cases filed.....	694	607	472	757	773
Number of criminal cases filed.....	617	562	654	814	784
Number of foreclosure cases filed.....	215	68	100	343	298

Table 19

2017	2016	2015	2014	2013
1,200	1,061	1,077	1,158	1,235
57	59	59	54	62
29,296	27,385	29,965	27,639	23,180
2,970	1,788	1,826	1,826	1,820
4,544	3,466	2,936	2,936	4,209
66,425	66,750	69,854	69,854	69,796
1,894	2,416	2,800	1,282	1,250
101,325	100,119	94,852	97,878	96,640
31,212	74,225	43,712	41,414	21,248
30.80%	74.14%	46.08%	42.31%	21.99%
5,247	5,044	4,775	4,506	4,480
6,391	6,490	5,630	5,322	6,778
182	230	623	30	28
34	34	33	33	34
571,977	484,977	451,977	451,977	454,177
989	967	954	993	965
879	760	822	888	1,017
834	541	526	497	597
259	287	281	277	233
339	380	387	355	368
100	121	158	165	172
514	402	390	357	377
729	729	716	675	687
124	156	171	133	344
861	834	875	876	825
19	51	49	58	41
511	522	589	520	564
55	73	73	76	53
879	813	822	888	1,017
834	541	526	497	597
401	361	390	454	588

(continued)

# Fairfield County, Ohio

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2022	2021	2020	2019	2018
<b>Public Safety</b>					
Emergency Management.....					
Number of emergency responses.....	11	12	9	6	30
Coroner.....					
Number of autopsies performed.....	68	84	54	52	51
Number of cases investigated.....	422	487	436	405	138
Sheriff.....					
Prisoners booked.....	4,614	4,173	3,888	5,386	5,367
Prisoners released.....	4,606	2,890	2,751	3,533	3,605
Number of citations issued.....	1,306	1,757	2,203	2,485	2,371
Number of court security hours.....	3,968	4,160	4,160	5,040	2,000
<b>Public Works</b>					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	88	94	117	105	122
Engineer.....					
Miles of road resurfaced.....	10	8	8	13	11
Miles of road chip and seal coated.....	38	35	16	34	29
Number of bridges replaced/improved.....	4	4	4	4	3
Number of culverts built/replaced/improved.....	23	19	11	18	19
<b>Health</b>					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	21,203	20,901	24,551	24,286	24,146
Number of kennel tags issued.....	90	93	130	121	142
Developmental Disabilities.....					
Number of students enrolled early intervention.....	417	352	328	356	333
Number of students enrolled preschool.....	14	16	18	18	15
Number of students enrolled school age.....	21	23	30	26	29
Number served by opportunity center and job fusion.....	43	80	92	n/a	114
Number served by Community Employment.....	n/a	n/a	n/a	n/a	0
Mental Health.....					
Client count adults.....	903	647	587	648	433
Client count youths.....	104	78	82	76	74
<b>Human Services</b>					
Veterans Services.....					
Number of clients served financially.....	169	133	232	371	452
Amount of benefits paid.....	\$177,826	\$134,243	\$229,002	\$348,202	\$455,395
Number of clients transported.....	1,075	876	819	1,650	1,364
Job and Family Services.....					
Average client count-food stamps.....	15,202	15,431	14,966	13,975	14,272
Medicaid caseload.....	41,614	38,409	34,998	30,455	31,000
Monthly average client count-worknet.....	373	241	246	945	948
Average client count-day care.....	946	991	885	1,227	1,142
Children's Services.....					
Monthly average child custody.....	141	140	150	141	132
Adoption finalizations.....	16	11	10	19	19
Total inquiries.....	7,721	7,960	8,348	9,519	9,304
Child Support Enforcement Agency.....					
Open child support cases.....	9,098	9,271	10,016	9,227	9,248
IV-D cases with support orders.....	8,570	8,237	8,625	7,699	8,365
Percentage collected.....	71.62%	70.53%	71.50%	70.20%	69.51%



(Continued)

Table 19

2017	2016	2015	2014	2013
15	16	9	9	7
44	42	40	26	36
149	117	329	294	114
5,428	3,877	4,529	4,407	3,369
5,329	3,261	4,475	3,195	4,779
2,919	2,440	3,387	4,045	2,468
2,947	2,288	2,796	3,120	2,080
102	104	103	107	94
10	10	6	12	9
35	28	35	28	25
10	5	3	1	7
9	17	22	31	21
22,397	22,305	20,803	25,885	25,308
147	196	301	547	418
148	166	150	166	171
18	17	13	10	17
29	30	24	35	31
202	227	214	252	242
90	122	124	124	0
437	1,217	812	206	976
64	158	100	22	51
408	518	661	460	349
\$455,395	\$523,433	\$615,262	\$466,164	\$240,794
1,521	1,580	1,486	1,253	1,278
15,127	17,076	17,575	18,777	19,362
33,370	33,937	33,056	32,416	25,453
950	1,106	1,255	1,250	1,629
1,079	993	940	987	1,734
141	176	156	174	176
19	17	20	18	21
7,199	6,200	5,054	4,660	4,409
8,647	9,631	9,139	9,095	8,961
7,720	8,057	7,767	8,572	8,225
70.01%	69.07%	69.93%	68.93%	68.88%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
<b>Enterprise Funds</b>					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,574,000	2,477,000	2,518,000	2,518,000	2,511,000
Customer accounts (1).....	7,305	7,082	6,632	6,632	6,779
Water.....					
Average daily water treated (MGD) (1).....	1,824,000	1,901,306	1,698,000	1,698,000	1,515,000
Customer accounts (1).....	6,706	6,472	6,156	6,156	6,094

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

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(Continued)

Table 19

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<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
2,450,000 6,574	2,400,000 6,280	2,300,000 6,243	2,300,000 6,139	2,240,000 6,065
1,500,000 5,916	1,400,000 5,639	1,210,000 5,603	1,210,000 5,484	1,880,000 5,409

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2022	2021	2020	2019	2018
<b>General Government - Legislative and Executive</b>					
Commissioners.....					
Administrative office space (square feet).....	8,325	2,493	2,493	2,493	2,493
Auditor.....					
Administrative office space (square feet).....	13,016	12,624	12,624	4,354	4,354
Treasurer.....					
Administrative office space (square feet).....	2,170	2,160	2,160	2,160	2,160
Prosecutor.....					
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952
Board of Elections.....					
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344
Recorder.....					
Administrative office space (square feet).....	4,198	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	2,414	864	864	864	864
<b>General Government - Judicial</b>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	3
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	2
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022
<b>Public Safety</b>					
Emergency Management.....					
Number of emergency response vehicles.....	7	7	7	6	7
Sheriff-Main Jail.....					
Jail capacity (1).....	384	384	384	384	384
Number of cruisers.....	91	91	62	48	48
Sheriff-MSMJ.....					
Jail capacity (1).....	n/a	n/a	n/a	n/a	n/a

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

2017	2016	2015	2014	2013
2,493	2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900	11,900
864	864	864	864	864
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
1	1	1	1	1
1,460	1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022	5,022
5	5	5	5	5
384	26	26	26	26
38	36	36	36	39
n/a	61	61	61	61

(continued)

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2022	2021	2020	2019	2018
<b>Public Works</b>					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	361.22	361.678	362.242	361.784	361.784
Number of vehicles.....	65	65	55	62	62
<b>Health</b>					
Dog Adoption Center and Shelter.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	5	5	5	5	5
Board of Developmental Disabilities.....					
Number of busses.....	0	0	0	0	0
Number of schools.....	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
<b>Human Services</b>					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284
Workforce Development.....					
Number of vehicles.....	0	0	0	0	0
Community Services & Child Protective Services.....					
Number of vehicles.....	36	39	39	19	17
Child Support Enforcement Agency.....					
Number of vehicles.....	0	0	0	0	0
<b>Enterprise Funds</b>					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	843,026	836,494	826,633	828,633	826,633
Water.....					
Number of treatment facilities.....	3	3	3	3	2
Feet of water lines.....	875,689	867,836	859,963	859,963	857,963

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

2017	2016	2015	2014	2013
1	1	1	1	1
361.784	362.383	362.383	363.33	363.34
62	64	64	64	64
10,224	10,224	10,224	10,224	10,224
432	432	432	432	432
5	5	5	5	4
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1,937	1,937	1,937	1,937	1,937
5	5	5	5	5
39,284	39,284	39,284	39,284	39,284
0	1	1	1	1
16	15	15	15	14
0	1	1	1	0
5	5	5	5	5
748,738	740,274	737,738	737,738	737,738
2	2	2	2	2
775,083	753,683	750,920	750,920	750,920

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# OHIO AUDITOR OF STATE KEITH FABER



**FAIRFIELD 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 9/28/2023**

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)