



OHIO AUDITOR OF STATE
KEITH FABER



LICKING COUNTY
DECEMBER 31, 2022

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LICKING COUNTY, OHIO

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 Expenditures
U.S. Department of Agriculture				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6948	\$ -	\$ 849,471
Total Supplemental Nutrition Assistance Program Cluster			-	849,471
Total U.S. Department of Agriculture			-	849,471
U.S. Department of Housing and Urban Development				
<i>Passed through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and non-entitlement grants in Hawaii	14.228	B-F-19-1BO-1 B-F-21-1BO-1	-	357,582
Total Community Development Block Grants/State's Program			-	80,654
Total U.S. Department of Housing and Urban Development			-	438,236
U.S. Department of Justice				
<i>Direct Programs</i>				
Smart Prosecution Initiative	16.825	N/A	-	139,184
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-A02-6968F	-	5,864
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-A01-6285	-	13,950
Total Edward Byrne Memorial Justice Assistance Grant Program			-	19,814
Equitable Sharing Program	16.922	N/A	-	11,557
Total U.S. Department of Justice			-	170,555
U.S. Department of Labor				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>Passed through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	2020/24-7245-1	-	16,920
Total Employment Service Cluster			-	16,920
Unemployment Insurance	17.225	2020/24-7245-1	-	84,279
Trade Adjustment Assistance	17.245	2020/24-7245-1	-	2,651
Workforce Innovation and Opportunity Act (WIOA Cluster):				
WIOA Adult Programs	17.258	2020/24-7245-1	-	466,355
WIOA Youth Activities	17.259	2020/24-7245-1	-	436,228
WIOA Dislocated Worker Formula Grants	17.278	2020/24-7245-1	-	118,709
Total WIOA Cluster			-	1,021,292
WIOA National Emergency Grants / WIA National Emergency Grants	17.277	2020/24-7245-1	-	23,923
Total U.S. Department of Labor			-	1,149,065
U.S. Department of Transportation				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	N/A	-	979,611
COVID-19 Airport Improvement Program	20.106	N/A	-	5,156
Total Airport Improvement Program			-	984,767
Federal Transit Cluster				
Federal Transit Formula Grants	20.507	N/A	-	218,622
COVID-19 Federal Transit Formula Grants	20.507	N/A	-	3,985,172
Buses & Bus Facilities Formula, Competitive & Low or No Emissions Programs	20.526	N/A	-	317,170
Total Federal Transit Formula Cluster			-	4,520,964

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

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

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Program:	20.205	PID 101909	-	100,375
		PID 105923	-	279,225
		PID 105924	-	131,654
		PID 114262	-	72,872
		PID 116044	-	114,572
		PID 117482	-	27,253
Total Highway Planning and Construction Cluster			-	725,951
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	PID 115366	-	80,922
Total Transit Services Programs Cluster			-	80,922
Total U.S. Department of Transportation			-	6,312,604
U.S. Department of the Treasury				
<i>Direct Programs</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	-	4,767,339
Total U.S. Department of the Treasury			-	4,767,339
U.S. Department of Education				
<i>Passed through Ohio Department of Development Disabilities</i>				
Special Education - Grants for Infants and Families				
Special Education - Grants for Infants and Families	84.181X	n/a	-	130,742
	84.181X	H181X210024	15,515	15,515
Total Special Education - Grants for Infants and Families			15,515	146,257
Total U.S. Department of Education			15,515	146,257
U.S. Department of Health and Human Services				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Title IV-E Prevention Program	93.472	G-2223-11-6948	-	14,520
Promoting Safe and Stable Families	93.556	G-2223-11-6948	-	100,094
Temporary Assistance for Needy Families	93.558	G-2223-11-6948	8,092	3,992,455
Child Support Enforcement	93.563	G-2223-11-6949	-	1,702,707
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93.575	G-2223-11-6948	-	262,150
Total Child Care and Development Fund Cluster			-	262,150
Stephanie Tubbs Jones Child Welfare Services - State Grants	93.645	G-2223-11-6948/G-2223-06-0406	47,194	85,409
Foster Care Title IV-E	93.658	G-1819-06-0155/G-2223-11-6948	-	3,867,459
Adoption Assistance	93.659	G-2223-11-6948	-	1,329,362
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6948	-	80,511
Elder Abuse Prevention Interventions Program	93.747	G-2223-11-6948	-	36,963
Children's Health Insurance Program	93.767	G-2223-11-6948	-	15,379
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2223-11-6948	-	1,569,811
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	n/a	-	101,731
Total Social Services Block Grant			-	1,671,542
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	G-2223-11-6948	-	2,076,487
Total Medicaid Cluster			-	2,076,487
Total U.S. Department of Health and Human Services			55,286	15,235,038

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

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

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Homeland Security				
Emergency Management Performance Grants	97.042	DPSFE266	-	91,842
COVID-19 Emergency Management Performance Grants		DPSFE267	-	29,196
Total Emergency Management Performance Grants			-	121,038
Total U.S. Department of Homeland Security			-	121,038
Total Federal Financial Assistance			\$ 70,801	\$ 29,189,603

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Licking County (the County) under programs of the federal government for the year ended December 31, 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 Department of Job and Family Services and the Ohio Department of Developmental Disabilities to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low-to-moderate income persons and also to lend money to eligible persons to rehabilitate homes. The current cash balance in the County's local program income account as of December 31, 2022 is \$406,022.

NOTE F – MATCHING REQUIREMENTS

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

LICKING COUNTY, OHIO

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

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During calendar year 2022, the County made allowable transfers of \$1,326,588 from the Temporary Assistance to Needy Families (TANF) (93.558) program to the Child Care and Development (CCD) (93.596) and Social Services Block Grant (SSBG) (93.667) programs. The Schedule shows the County spent approximately \$3,992,455 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCD and SSBG programs. The amount transferred to the CCD and SSBG programs is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn from the TANF program during calendar year 2022 and the amount transferred to the Child Care and Development and Social Services Block Grant programs.

Total Temporary Assistance for Needy Families.....	\$ 5,319,043
Total reported as Child Care and Development program.....	(81,396)
Total reported as Social Services Block Grant	<u>(1,245,192)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 3,992,455</u>

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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 ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Licking County
20 South Second Street
Newark, Ohio 43055

To the Licking County Commissioners:

We have audited, in accordance with 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Licking County, (the County) as of and for the year ended December 31, 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 25, 2023. Our report refers to other auditors who audited the financial statements of the Licking County Land Reutilization Corporation and the Licking County Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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.

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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 25, 2023

OHIO AUDITOR OF STATE KEITH FABER



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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Licking County's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Licking County's major federal programs for the year ended December 31, 2022. Licking County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Licking County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Licking County, (the County) as of and for the year ended December 31, 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 25, 2023. Our report refers to other auditors who audited the financial statements of the Land Reutilization Corporation and Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to July 25, 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 13, 2023

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	-Federal Transit Cluster -AL# 21.027 Coronavirus State and Local Fiscal Recovery Funds -AL# 93.563 Child Support Enforcement -AL# 93.658 Foster Care Title IV-E -AL# 93.659 Adoption Assistance -AL# 20.106 Airport Improvement Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 875,688 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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LICKING COUNTY OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2022



RENDERING:
HISTORIC ARCADE
NEWARK, OHIO

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

COURTESY OF:
NORTHPOINT ARCHITECTURE
NEWARK, OHIO



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LICKING COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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INTRODUCTORY SECTION

Michael L. Smith

Licking County Auditor

Administration Building
20 South Second Street
Newark, Ohio 43055
740.670.5040
MSmith@LickingCounty.gov

July 25, 2023

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

The Annual Comprehensive Financial Report (Annual Report) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2022 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

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

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

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

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the third largest county in Ohio in terms of area. Its 687 square miles serves a residential population estimated at over 180,400. The County includes 25 townships, 10 villages, 4 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes.

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

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

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

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

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

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The first quarter 2023 returns on sales tax, which accounted for nearly 56% of all general fund revenues in 2022, show an increase of 4% from last year. Property Tax revenue is down 43.8 % for the first quarter. This can be directly attributed to the CY23 reduction of the inside millage per the Licking County Commissioners, from 2.2 to 1.1 mills in an effort to reduce the general fund carryover. The continuing conservative approach taken by most elected officials helped build a general fund reserve which exceeded 58 million by year end. The commissioners passed the annual appropriation in March of 2023 in the amount of \$94.65 million for the general fund.

The 2022 unemployment rate for Licking County was 3.0. Historically, Licking County has experienced lower unemployment rates than Ohio's overall average, and that held true for 2022, as the State average was 4.2%.

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

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

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

Major Initiatives and Financial Planning

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

In 2022, the County provided an additional \$3.28 million dollars, through Bond Anticipation Notes (BAN), to the Licking County Regional Airport Authority to finance part of the cost of acquiring, constructing, and equipping airport facilities consisting of a 13 unit T-hangar, attached box hangar, and associated pavement, at the Airport. These BANs now total 4.89 million dollars, and are due in August of 2023.

Work continues in 2023 on the reclamation project for the Licking County Courthouse. The Commissioners approved an appropriated total of \$3,000,000 for Calendar Year 2023. This project continues to be performed without any borrowing, but will be partially funded by a \$1,000,000 transfer from the Clerk of Courts, Certificate of Title Fund in January of 2020.

Work is scheduled to begin in 2023 on an energy savings project for various County owned buildings. The Commissioners approved an appropriated total of \$6,000,000 for Calendar Year 2023.

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

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The land bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. Since its inception, and to this point, the Land Bank has demolished over 100 vacant and abandoned structures. The Land Bank has also moved more than 270 properties from delinquency into the hands of responsible property owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

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

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

Risk Management:

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

The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

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

Other Information

Independent Audit:

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

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. This represented the 22nd consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Annual Comprehensive Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

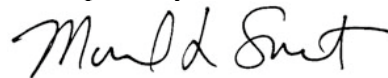
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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

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

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

Respectfully,



Michael L. Smith
Licking County Auditor

Licking County Ohio

List of Elected Officials
For the Year Ended December 31, 2022

Name	Office	Term Expires
Board of County Commissioners		
Timothy E. Bubb	Commissioner	1/1/2025
Duane Hayes Flowers	Commissioner	1/2/2025
Rick Black	Commissioner	12/31/2026
Other elected Officials		
Michael L. Smith	Auditor	3/12/2023
Roy Van Atta	Treasurer	8/31/2025
Jared Knerr	Engineer	1/5/2025
Olivia Parkinson	Clerk of Courts	1/5/2025
Bryan Long	Recorder	1/5/2025
Randy Thorp	Sheriff	1/5/2025
Jenny Gonzalez Wells	Prosecutor	1/5/2025
Michael E Campolo	Coroner	1/5/2025
Common Pleas Court		
Honorable Thomas M. Marcelain	Judge	2/8/2027
Honorable David W. Branstool	Judge	12/31/2024
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/2026
Honorable Earl Duke Frost	Judge	12/31/2028
<i>Probate/Juvenile Division</i>		
Honorable Deborah G. Lang	Judge	2/8/2027
County Municipal Court		
Honorable Bert M. George	Judge	12/31/2025
Honorable David N. Stansbury	Judge	12/31/2023
Marcia Jean Phelps	Clerk of Courts	12/31/2025



A QUICK OVERVIEW OF Licking County Government



The Commissioners must understand the responsibilities of each of these county office holders and allocate federal and state funds, as well as local tax revenue, to these offices using careful budget oversight.

AUDITOR

DOMESTIC RELATIONS
JUDGES

PROSECUTING
ATTORNEY

CLERK OF COURTS

ENGINEER

RECORDER

COMMISSIONERS

MUNICIPAL
CLERK OF COURTS

SHERIFF

COMMON PLEAS
JUDGES

MUNICIPAL COURT
JUDGES

TREASURER

CORONER

PROBATE AND JUVENILE
JUDGE

A Multitude of Other Responsibilities

The County Commissioners have a wide-ranging list of other responsibilities such as:

- providing workforce and training opportunities
- protecting children and helping families
- protecting the environment
- providing safe drinking water
- promoting recycling
- hearing and ruling on annexations
- providing drainage improvements
- establishing water and sewer districts
- providing for solid waste disposal
- promoting economic development
- providing health and human services
- developing and maintaining infrastructure



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Licking County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Governing Body:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Licking County, Ohio (the County), as of and for the year ended December 31, 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, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Developmental Disabilities, Children's Service, and ARPA for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Licking County Land Reutilization Corporation, (the Land Bank), which represent .75 percent, .96 percent, and 1.52 percent, and the Licking County Transportation Improvement District, (the TID), which represent 2.35 percent, 1.92 percent, and 1.09 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Land Bank and the TID, are based solely on the report of other auditors.

Basis for Opinions

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

Efficient • Effective • Transparent

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are 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 25, 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.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 25, 2023

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

The discussion and analysis of Licking County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$224.6 million (net position).
- The County's Governmental Activities net position increased by \$38.1 million. This increase represents the amount in which general revenues exceeded net program costs and transfers.
- The County's Business-Type Activities net position increased by \$13.0 million. This increase primarily represents the amount in which charges for services and transfers exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$134.3 million, an \$5.8 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$34.3 million, or approximately 36 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, developmental disabilities, children's services, American Rescue Plan Act (ARPA) funds each of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

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

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

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

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees.

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

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2022 and December 31, 2021:

	Net Position					
	Governmental Activities			Business-Type Activities		
	2022	Restated 2021	Change	2022	2021	Change
<u>Assets</u>						
Current and Other Assets	\$ 237,072,253	\$ 216,386,820	\$ 20,685,433	\$ 18,111,024	\$ 7,165,883	\$ 10,945,141
Capital Assets, Net	125,260,104	116,191,725	9,068,379	20,000,229	18,754,840	1,245,389
Net OPEB Asset	11,163,791	6,271,806	4,891,985	112,756	63,187	49,569
Total Assets	<u>373,496,148</u>	<u>338,850,351</u>	<u>34,645,797</u>	<u>38,224,009</u>	<u>25,983,910</u>	<u>12,240,099</u>
<u>Deferred Outflows of Resources</u>						
Pension	14,739,522	9,432,175	5,307,347	147,502	89,126	58,376
OPEB	365,481	4,109,838	(3,744,357)	3,638	38,123	(34,485)
Total Deferred Inflows of Resources	<u>15,105,003</u>	<u>13,542,013</u>	<u>1,562,990</u>	<u>151,140</u>	<u>127,249</u>	<u>23,891</u>
<u>Liabilities</u>						
Current and Other Liabilities	43,537,482	24,522,672	19,014,810	255,951	94,049	161,902
Long-Term Liabilities:						
Due Within One Year	4,192,023	5,726,377	(1,534,354)	775,268	762,423	12,845
Due in More than One Year:						
Other Amounts	28,484,238	31,111,162	(2,626,924)	5,436,338	6,199,830	(763,492)
Net Pension Liability	32,048,203	53,728,520	(21,680,317)	323,639	541,716	(218,077)
Total Liabilities	<u>108,261,946</u>	<u>115,088,731</u>	<u>(6,826,785)</u>	<u>6,791,196</u>	<u>7,598,018</u>	<u>(806,822)</u>
<u>Deferred Inflows of Resources</u>						
Property and Other Local Taxes	36,321,754	39,536,592	(3,214,838)	-	-	-
Pension	38,999,499	23,283,058	15,716,441	392,055	249,931	142,124
OPEB	11,540,989	19,132,693	(7,591,704)	116,500	205,272	(88,772)
Total Deferred Inflows of Resources	<u>86,862,242</u>	<u>81,952,343</u>	<u>4,909,899</u>	<u>508,555</u>	<u>455,203</u>	<u>53,352</u>
<u>Net Position</u>						
Net Investment in Capital Assets	99,093,500	87,011,096	12,082,404	13,855,103	11,844,816	2,010,287
Restricted	68,984,155	59,558,290	9,425,865	-	-	-
Unrestricted	25,399,308	8,781,904	16,617,404	17,220,295	6,213,122	11,007,173
Total Net Position	<u>\$ 193,476,963</u>	<u>\$ 155,351,290</u>	<u>\$ 38,125,673</u>	<u>\$ 31,075,398</u>	<u>\$ 18,057,938</u>	<u>\$ 13,017,460</u>

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

Governmental Activities

Current and other assets increased significantly in comparison with the prior year. This increase is primarily the result of an increase in cash and investments from operations.

Capital assets, net and net investment in capital assets both increased significantly in comparison with the prior year. For the most part, these increases represent additions offset by current year depreciation.

The decrease in other long-term liabilities is primarily the result of regular debt and lease payments.

The net pension liability and net other postemployment benefits (OPEB) asset and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior fiscal year-end. These fluctuations are primarily the result of changes in benefit terms and actuarial assumptions.

By far the largest portion of the County's Governmental Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

Business-Type Activities

Current and other assets increased in comparison with the prior year. This increase is primarily due to transfers in from the General Fund for capital projects.

Capital assets, net increased in comparison with the prior year. For the most part, this increase represents additions offset by current year depreciation.

The decrease in long-term liabilities primarily represents current year principal payments.

The net pension liability and net other postemployment benefits (OPEB) asset and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior fiscal year-end. These fluctuations are primarily the result of changes in benefit terms and actuarial assumptions.

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

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

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

The table below provides a comparative analysis of changes in net position for 2022 and 2021:

	Change in Net Position					
	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
Revenues						
Program revenues:						
Charges for Services	\$ 25,679,333	\$ 24,999,999	\$ 679,334	\$ 3,403,104	\$ 3,343,228	\$ 59,876
Operating Grants and Contributions	45,961,258	44,523,796	1,437,462	-	-	-
Capital Grants and Contributions	4,938,130	2,121,368	2,816,762	-	-	-
Total program revenues	<u>76,578,721</u>	<u>71,645,163</u>	<u>4,933,558</u>	<u>3,403,104</u>	<u>3,343,228</u>	<u>59,876</u>
General revenues:						
Property Taxes	42,459,020	40,293,807	2,165,213	-	-	-
Sales Taxes	53,267,991	50,403,236	2,864,755	-	-	-
Intergovernmental, Unrestricted	10,037,492	7,957,961	2,079,531	3,347,518	-	3,347,518
Investment Earnings	(7,687,624)	(626,872)	(7,060,752)	4,151	2,176	1,975
Miscellaneous	1,621,112	1,662,444	(41,332)	254,172	104,514	149,658
Total general revenues	<u>99,697,991</u>	<u>99,690,576</u>	<u>7,415</u>	<u>3,605,841</u>	<u>106,690</u>	<u>3,499,151</u>
Total revenues	<u>176,276,712</u>	<u>171,335,739</u>	<u>4,940,973</u>	<u>7,008,945</u>	<u>3,449,918</u>	<u>3,559,027</u>
Expenses						
Public Safety	27,124,078	17,041,032	10,083,046	-	-	-
Health	5,958,279	4,955,019	1,003,260	-	-	-
Human Services	48,292,747	41,417,955	6,874,792	-	-	-
Conservation and Recreation	510,934	571,832	(60,898)	-	-	-
Community and Economic Development	1,426,971	1,526,378	(99,407)	-	-	-
Public Works	10,254,476	10,107,128	147,348	-	-	-
General Government	33,764,719	23,412,090	10,352,629	-	-	-
Interest and Fiscal Charges	818,835	896,010	(77,175)	-	-	-
Water	-	-	-	307,239	508,677	(201,438)
Wastewater	-	-	-	3,684,246	2,290,001	1,394,245
Total expenses	<u>128,151,039</u>	<u>99,927,444</u>	<u>28,223,595</u>	<u>3,991,485</u>	<u>2,798,678</u>	<u>1,192,807</u>
Change in Net Assets Before Transfers	48,125,673	71,408,295		3,017,460	651,240	
Transfers	<u>(10,000,000)</u>	<u>-</u>	<u>(10,000,000)</u>	<u>10,000,000</u>	<u>-</u>	<u>10,000,000</u>
Change in Net Position	38,125,673	71,408,295		13,017,460	651,240	10,000,000
Net Position, Beginning of Year	<u>155,351,290</u>	<u>83,942,995</u>		<u>18,057,938</u>	<u>17,406,698</u>	
Net Position, End of Year	<u>\$ 193,476,963</u>	<u>\$ 155,351,290</u>		<u>\$ 31,075,398</u>	<u>\$ 18,057,938</u>	

Governmental Activities

Capital grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of the County receiving greater engineering grants in comparison to the prior year.

Investment earnings decreased significantly in comparison with the prior fiscal year. This decrease is primarily the result of a decline in fair value of the County's investment portfolio.

Total expenses increased significantly in comparison with the prior year. This increase is mainly due to an increase in expenses related to other post-employment benefits.

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

Business-Type Activities

Expenses and intergovernmental, unrestricted both increased in comparison with the prior year. These increases are primarily the result of the County using funding related to the COVID-19 pandemic for the purpose of water and wastewater operations and capital projects.

Financial Analysis of the Governmental Funds

The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2022 and 2021.

	Fund Balance December 31, 2022	Fund Balance December 31, 2021	Increase (Decrease)
General	\$ 57,473,274	\$ 70,914,585	\$ (13,441,311)
Developmental Disabilities	27,974,190	25,387,935	2,586,255
Children's Services	6,354,243	4,549,918	1,804,325
ARPA	(411,201)	(7,064)	(404,137)

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund decreased during the current fiscal year. This decrease is primarily the result of a decrease in investment earnings. Investment earnings decreased as a result of rising interest rates and the corresponding decline in fair value of the County's fixed income investment portfolios.

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

The fund balance of the County's Children's Services Fund increased during the current fiscal year. This increase is primarily the result of an increase in property taxes and intergovernmental revenues.

The fund balance of the County's ARPA Fund decreased during the current fiscal year. This decrease represents a decline in fair value of the County's investment portfolio.

Financial Analysis of the Proprietary Funds

The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2022 and 2021.

	Net Position December 31, 2022	Net Position December 31, 2021	Increase
Water	\$ 10,259,629	\$ 2,047,725	\$ 8,211,904
Wastewater	20,815,769	16,010,213	4,805,556

The wastewater and water increases are the result of customer charges and transfers in for capital projects exceeding operating expenses.

Licking County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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General Fund Budgeting Highlights

During the year, actual revenues and other financing sources exceeded the final budget. A significant portion of this variance is the result of sales tax and charges for services, both of which were more than anticipated. The final revenue estimates were greater than the original revenue estimates. This variance is the result of the issuance of debt by the County.

The County's final appropriation measure exceeded the original and actual budgetary expenditures were less than the final appropriations measure. This variance is mainly the result of transfers to other funds.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2022, including land, buildings and improvements, intangible right-to-use buildings and improvements, equipment and machinery, intangible right-to-use equipment and machinery, intangible right-to-use infrastructure, and infrastructure (net of accumulated depreciation/amortization) increased in comparison with the prior year. This increase represents the amount in which current year acquisitions exceeded current year depreciation/amortization, and net current year net disposals.

The County's investment in capital assets for business-type activities as of December 31, 2022, including land, buildings and improvements, equipment and machinery, and infrastructure (net of accumulated depreciation) increased in comparison with the prior year. This increase consists of current year acquisitions offset by current year depreciation.

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

Debt Administration

The County's governmental activities debt as of December 31, 2022, including bonds, loans, and leases, decreased in comparison with the prior year. This decrease represents principal payments made during the year.

The County's business-type activities debt as of December 31, 2022 decreased in comparison with the prior year. This decrease represents principal payments made during the year.

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

Contacting the County's Financial Management

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

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Licking County, Ohio
Statement of Net Position
December 31, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 138,665,762	\$ 16,424,034	\$ 155,089,796
Cash and Cash Equivalents in Segregated Accounts	1,381,550	-	1,381,550
Cash and Cash Equivalents with Fiscal Agents	1,375,758	-	1,375,758
Investments	28,983,098	-	28,983,098
Property Taxes Receivable	37,808,205	-	37,808,205
Sales Taxes Receivable	13,578,254	-	13,578,254
Accounts Receivable	1,040,267	688,272	1,728,539
Intergovernmental Receivable	10,266,951	50,000	10,316,951
Accrued Interest Receivable	595,535	-	595,535
Special Assessments Receivable	285,622	137,136	422,758
Loans Receivable	1,968,464	-	1,968,464
Prepaid Items	471,656	-	471,656
Materials and Supplies Inventory	651,131	811,582	1,462,713
Properties Held for Resale	-	-	-
Tax Lien Purchases	-	-	-
Net OPEB Asset	11,163,791	112,756	11,276,547
Non-Depreciable Capital Assets	11,010,938	1,925,134	12,936,072
Capital Assets, Net Depreciation/Amortization	114,249,166	18,075,095	132,324,261
<i>Total Assets</i>	<u>373,496,148</u>	<u>38,224,009</u>	<u>411,720,157</u>
Deferred Outflows of Resources			
Pension	14,739,522	147,502	14,887,024
OPEB	365,481	3,638	369,119
<i>Total Deferred Outflows of Resources</i>	<u>15,105,003</u>	<u>151,140</u>	<u>15,256,143</u>
Liabilities			
Accounts Payable	3,019,640	207,105	3,226,745
Accrued Wages and Benefits	1,859,973	17,298	1,877,271
Intergovernmental Payable	1,111,096	11,368	1,122,464
Claims Payable	2,408,239	-	2,408,239
Retainage Payable	649,763	-	649,763
Unearned Revenue	29,465,621	-	29,465,621
Accrued Interest Payable	133,150	20,180	153,330
Notes Payable	4,890,000	-	4,890,000
Long-Term Liabilities:			
Due Within One Year	4,192,023	775,268	4,967,291
Due In More Than One Year:			
Net Pension Liability	32,048,203	323,639	32,371,842
Other Amounts Due in More Than One Year	28,484,238	5,436,338	33,920,576
<i>Total Liabilities</i>	<u>108,261,946</u>	<u>6,791,196</u>	<u>115,053,142</u>
Deferred Inflows of Resources			
Property and Other Local Taxes	36,321,754	-	36,321,754
Pension	38,999,499	392,055	39,391,554
OPEB	11,540,989	116,500	11,657,489
<i>Total Deferred Inflows of Resources</i>	<u>86,862,242</u>	<u>508,555</u>	<u>87,370,797</u>
Net Position			
Net Investment in Capital Assets	99,093,500	13,855,103	112,948,603
Restricted for:			
Capital Projects	154,970	-	154,970
Debt Service	642,643	-	642,643
Public Safety	3,831,843	-	3,831,843
Health	595,222	-	595,222
Human Services	39,810,419	-	39,810,419
Conservation and Recreation	37,657	-	37,657
Community and Economic Development	4,435,082	-	4,435,082
Public Works	11,192,257	-	11,192,257
General Government	8,284,062	-	8,284,062
Transportation Projects	-	-	-
Unrestricted (Deficit)	25,399,308	17,220,295	42,619,603
<i>Total Net Position</i>	<u>\$ 193,476,963</u>	<u>\$ 31,075,398</u>	<u>\$ 224,552,361</u>

See accompanying notes to the basic financial statements.

Component Units		
Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ 1,024,078	\$ 353,631	\$ 2,051,701
-	-	-
-	-	-
-	-	-
244	-	-
972,908	260,278	75,478
-	-	-
-	2,135	-
-	-	-
-	43,186	-
-	22,766	-
-	-	-
8,354,201	-	-
5,240,109	-	13,150
15,591,540	681,996	2,140,329
-	-	-
-	-	-
-	-	-
642,160	31,063	95,575
-	-	-
-	-	-
-	-	-
175,869	-	-
2,269	-	313,168
-	-	24,363
-	-	-
-	-	150,000
-	-	-
-	-	2,860,485
820,298	31,063	3,443,591
-	-	-
-	-	-
-	-	-
-	-	-
12,781,875	-	-
670,085	-	-
-	-	81,900
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	808,263
1,319,282	650,933	(2,193,425)
\$ 14,771,242	\$ 650,933	\$ (1,303,262)

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
Governmental Activities				
General Government	\$ 33,764,719	\$ 21,630,264	\$ 4,392,556	\$ -
Public Safety	27,124,078	940,027	2,532,374	-
Public Works	10,254,476	666,412	10,601,882	4,938,130
Health	5,958,279	726,641	442,615	-
Human Services	48,292,747	1,147,438	26,811,058	-
Conservation and Recreation	510,934	-	-	-
Community and Economic Development	1,426,971	568,551	1,180,773	-
Debt Service:				
Interest and Fiscal Charges	818,835	-	-	-
<i>Total Governmental Activities</i>	<u>128,151,039</u>	<u>25,679,333</u>	<u>45,961,258</u>	<u>4,938,130</u>
Business-Type Activities				
Water	307,239	321,456	-	-
Wastewater	3,684,246	3,081,648	-	-
<i>Total Business-Type Activities</i>	<u>3,991,485</u>	<u>3,403,104</u>	<u>-</u>	<u>-</u>
Component Unit				
Airport Authority	448,855	121,502	-	3,314,026
Land Reutilization Corporation	1,619,342	-	1,236,848	-
Transportation Improvement District	771,964	-	-	850,166
<i>Total Component Units</i>	<u>2,840,161</u>	<u>121,502</u>	<u>1,236,848</u>	<u>4,164,192</u>
<i>Total</i>	<u>\$ 134,982,685</u>	<u>\$ 29,203,939</u>	<u>\$ 47,198,106</u>	<u>\$ 9,102,322</u>

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense)
Revenue and Changes
in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ (7,741,899)	\$ -	\$ (7,741,899)	\$ -	\$ -	\$ -
(23,651,677)	-	(23,651,677)	-	-	-
5,951,948	-	5,951,948	-	-	-
(4,789,023)	-	(4,789,023)	-	-	-
(20,334,251)	-	(20,334,251)	-	-	-
(510,934)	-	(510,934)	-	-	-
322,353	-	322,353	-	-	-
(818,835)	-	(818,835)	-	-	-
(51,572,318)	-	(51,572,318)	-	-	-
-	14,217	14,217	-	-	-
-	(602,598)	(602,598)	-	-	-
-	(588,381)	(588,381)	-	-	-
-	-	-	2,986,673	-	-
-	-	-	-	(382,494)	-
-	-	-	-	-	78,202
-	-	-	2,986,673	(382,494)	78,202
(51,572,318)	(588,381)	(52,160,699)	2,986,673	(382,494)	78,202
10,855,342	-	10,855,342	-	-	-
13,085,971	-	13,085,971	-	-	-
8,829,345	-	8,829,345	-	-	-
3,920,517	-	3,920,517	-	-	-
5,767,845	-	5,767,845	-	-	-
53,267,991	-	53,267,991	-	-	-
10,037,492	3,347,518	13,385,010	-	206,323	216,487
(7,687,624)	4,151	(7,683,473)	1,211	-	18,349
1,621,112	254,172	1,875,284	-	71,275	1,570
99,697,991	3,605,841	103,303,832	1,211	277,598	236,406
(10,000,000)	10,000,000	-	-	-	-
89,697,991	13,605,841	103,303,832	1,211	277,598	236,406
38,125,673	13,017,460	51,143,133	2,987,884	(104,896)	314,608
155,351,290	18,057,938	173,409,228	11,783,358	755,829	(1,617,870)
\$ 193,476,963	\$ 31,075,398	\$ 224,552,361	\$ 14,771,242	\$ 650,933	\$ (1,303,262)

See accompanying notes to the basic financial statements.

Licking County, Ohio
Balance Sheet
Governmental Funds
December 31, 2022

	General	Developmental Disabilities	Children's Services	ARPA
Assets				
Equity in Pooled Cash and Investments	\$ 54,629,935	\$ 27,051,394	\$ 7,140,914	\$ -
Cash and Cash Equivalents in Segregated Accounts	224,564	676,244	-	-
Investments	-	-	-	28,983,098
Taxes Receivable	19,283,258	13,305,362	8,920,970	-
Accounts Receivable	383,146	-	2,955	-
Intergovernmental Receivable	3,343,330	465,383	240,840	-
Accrued Interest Receivable	560,583	-	-	34,952
Special Assessments Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Inventory of Supplies, at Cost	291,814	-	-	-
Due from Other Funds	-	-	-	-
<i>Total Assets</i>	<u>\$ 78,716,630</u>	<u>\$ 41,498,383</u>	<u>\$ 16,305,679</u>	<u>\$ 29,018,050</u>
Liabilities				
Accounts Payable	\$ 1,454,195	\$ 173,748	\$ 62,313	\$ 395,595
Accrued Wages and Benefits Payable	1,174,998	112,263	-	-
Intergovernmental Payable	704,275	69,989	-	-
Retainage Payable	249,940	-	-	-
Unearned Revenue	-	-	-	29,013,518
Compensated Absences Payable	68,949	8,173	-	-
Due to Other Funds	-	-	1,012,963	-
Notes Payable	4,890,000	-	-	-
<i>Total Liabilities</i>	<u>8,542,357</u>	<u>364,173</u>	<u>1,075,276</u>	<u>29,409,113</u>
Deferred Inflows of Resources				
Property and Other Local Taxes	5,471,595	12,784,469	8,578,768	-
Unavailable Revenue	7,229,404	375,551	297,392	20,138
<i>Total Deferred Inflows of Resources</i>	<u>12,700,999</u>	<u>13,160,020</u>	<u>8,876,160</u>	<u>20,138</u>
Fund Balances				
Nonspendable	1,238,517	-	-	-
Restricted	2,201,634	27,974,190	6,354,243	-
Committed	1,300,000	-	-	-
Assigned	18,463,330	-	-	-
Unassigned	34,269,793	-	-	(411,201)
<i>Total Fund Balance</i>	<u>57,473,274</u>	<u>27,974,190</u>	<u>6,354,243</u>	<u>(411,201)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 78,716,630</u>	<u>\$ 41,498,383</u>	<u>\$ 16,305,679</u>	<u>\$ 29,018,050</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 38,469,852	\$ 127,292,095
480,742	1,381,550
-	28,983,098
9,876,869	51,386,459
605,083	991,184
6,217,398	10,266,951
-	595,535
285,622	285,622
1,968,464	1,968,464
359,317	651,131
1,012,963	1,012,963
<u>\$ 59,276,310</u>	<u>\$ 224,815,052</u>
\$ 933,789	\$ 3,019,640
570,370	1,857,631
326,923	1,101,187
399,823	649,763
452,103	29,465,621
52,890	130,012
-	1,012,963
-	4,890,000
<u>2,735,898</u>	<u>42,126,817</u>
9,486,922	36,321,754
<u>4,108,536</u>	<u>12,031,021</u>
<u>13,595,458</u>	<u>48,352,775</u>
359,317	1,597,834
32,569,322	69,099,389
9,862,201	11,162,201
154,114	18,617,444
-	33,858,592
<u>42,944,954</u>	<u>134,335,460</u>
<u>\$ 59,276,310</u>	<u>\$ 224,815,052</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2022*

Total Governmental Fund Balances		\$ 134,335,460
<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.		125,260,104
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Sales Taxes	\$ 4,910,847	
Property Taxes	265,036	
Special Assessments	285,622	
Intergovernmental	6,105,377	
Accounts Receivable	96,197	
Interest Receivable	<u>367,942</u>	12,031,021
An internal service fund is used by management to charge the costs of self-insurance and risk management to individual funds. The assets, liabilities, and deferred outflows/inflows of resources of the internal service fund are included in governmental activities in the statement of net position.		10,681,630
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(133,150)
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	11,141,239	
Deferred Outflows - Pension	14,710,296	
Deferred Outflows - OPEB	364,573	
Net Pension Liability	(31,983,475)	
Deferred Inflows - Pension	(38,876,578)	
Deferred Inflows - OPEB	<u>(11,511,811)</u>	(56,155,756)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(24,276,783)	
Unamortized Bond Premium	(638,115)	
Loans/Bonds from Direct Borrowings and Placements	(597,084)	
Leases Payable	(1,510,237)	
Compensated Absences	<u>(5,520,127)</u>	<u>(32,542,346)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 193,476,963</u>

See accompanying notes to the basic financial statements.

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Licking County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Developmental Disabilities	Children's Services	ARPA
Revenues				
Sales Taxes	\$ 52,892,314	\$ -	\$ -	\$ -
Property Taxes	10,891,054	13,080,634	8,825,857	-
Intergovernmental	8,492,532	3,637,856	7,829,007	2,101,306
Investment Earnings	(7,533,646)	(147,191)	-	(395,847)
Licenses and Permits	13,205	-	-	-
Fines and Forfeitures	137,402	-	-	-
Special Assessments	-	-	-	-
Charges for Services	15,986,969	-	-	-
Miscellaneous	1,638,274	53,464	248,065	-
<i>Total Revenues</i>	<u>82,518,104</u>	<u>16,624,763</u>	<u>16,902,929</u>	<u>1,705,459</u>
Expenditures				
Current:				
General Government	29,208,638	-	-	459,300
Public Safety	29,819,772	-	-	-
Public Works	245,843	-	-	1,414,383
Health	984,876	-	-	-
Human Services	3,675,214	13,895,395	15,383,485	-
Conservation and Recreation	510,934	-	-	-
Community and Economic Development	35,000	-	-	-
Capital Outlay	4,821,420	143,113	-	235,913
Debt Service:				
Principal Retirement	2,290,722	-	-	-
Interest and Fiscal Charges	28,728	-	-	-
Bond Issuance Costs	32,854	-	-	-
<i>Total Expenditures</i>	<u>71,654,001</u>	<u>14,038,508</u>	<u>15,383,485</u>	<u>2,109,596</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,864,103</u>	<u>2,586,255</u>	<u>1,519,444</u>	<u>(404,137)</u>
Other Financing Sources (Uses)				
Issuance of Leases	104,829	-	-	-
Premium on Issuance of Debt	54,488	-	-	-
Transfers In	-	-	284,881	-
Transfers Out	(24,503,691)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(24,344,374)</u>	<u>-</u>	<u>284,881</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(13,480,271)	2,586,255	1,804,325	(404,137)
<i>Fund Balances Beginning of Year</i>	70,914,585	25,387,935	4,549,918	(7,064)
<i>Increase (Decrease) in Consumable Inventory</i>	38,960	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 57,473,274</u>	<u>\$ 27,974,190</u>	<u>\$ 6,354,243</u>	<u>\$ (411,201)</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ -	\$ 52,892,314
9,684,280	42,481,825
39,353,048	61,413,749
3,928	(8,072,756)
559,050	572,255
535,936	673,338
218,789	218,789
6,938,041	22,925,010
963,281	2,903,084
<u>58,256,353</u>	<u>176,007,608</u>
7,222,083	36,890,021
2,430,787	32,250,559
11,847,269	13,507,495
5,033,183	6,018,059
21,370,384	54,324,478
-	510,934
1,415,768	1,450,768
4,566,748	9,767,194
2,503,132	4,793,854
810,460	839,188
-	32,854
<u>57,199,814</u>	<u>160,385,404</u>
<u>1,056,539</u>	<u>15,622,204</u>
-	104,829
183	54,671
14,220,410	14,505,291
(1,600)	(24,505,291)
<u>14,218,993</u>	<u>(9,840,500)</u>
15,275,532	5,781,704
27,656,859	128,502,233
12,563	51,523
<u>\$ 42,944,954</u>	<u>\$ 134,335,460</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022*

Net Change in Fund Balances - Total Governmental Funds	\$	5,781,704
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense.		
Capital Asset Additions	\$ 14,782,109	
Current Year Depreciation/Amortization	<u>(5,059,635)</u>	9,722,474
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(654,095)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales Taxes	375,677	
Property Taxes	(22,805)	
Special Assessments	(22,139)	
Intergovernmental	(476,869)	
Miscellaneous	30,108	
Investment Earnings	<u>202,097</u>	86,069
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		51,523
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bonds Payable	2,417,911	
Special Assessment Bonds	25,000	
Loans from Direct Borrowings and Placements	487,863	4,793,854
Bond Anticipation Notes	1,600,000	
Leases Payable	<u>263,080</u>	
Issuance of debt in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Leases Payable		(104,829)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	(42,064)	
Amortization of Premium on Bonds	<u>40,600</u>	(1,464)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		7,738,644
Except for amount reported as deferred inflows/outflows, changes in the net pension liability are reported as pension/OPEB expense in the statement of activities.		
Pension	3,486,946	
OPEB	<u>8,718,271</u>	12,205,217
The internal service fund used by management to charge the cost of self-insurance and risk management to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(1,023,680)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences		<u>(469,744)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$</u>	<u>38,125,673</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Sales Taxes	\$ 50,000,000	\$ 50,000,000	\$ 52,743,946	\$ 2,743,946
Property Taxes	10,503,074	10,503,074	10,956,639	453,565
Intergovernmental	7,865,395	7,865,395	8,481,580	616,185
Investment Income	851,100	851,100	1,353,387	502,287
Licenses and Permits	13,750	13,750	13,205	(545)
Fines and Forfeitures	145,000	145,000	137,045	(7,955)
Charges for Services	12,621,309	12,621,309	13,905,090	1,283,781
Miscellaneous	1,241,372	1,241,372	1,635,440	394,068
<i>Total Revenues</i>	<u>83,241,000</u>	<u>83,241,000</u>	<u>89,226,332</u>	<u>5,985,332</u>
Expenditures				
Current:				
General Government	28,770,111	33,372,085	31,142,961	2,229,124
Public Safety	33,571,584	33,697,370	30,425,850	3,271,520
Public Works	237,427	244,854	244,817	37
Health	661,284	1,411,284	1,006,576	404,708
Human Services	5,042,713	4,982,713	3,727,610	1,255,103
Conservation and Recreation	536,052	536,657	510,934	25,723
Community and Economic Development	35,000	35,000	35,000	-
Capital Outlay	11,210,842	11,238,041	9,439,803	1,798,238
Debt Service:				
Principal Retirement	427,642	2,027,642	2,027,642	-
Interest and Fiscal Charges	14,461	14,461	14,461	-
Issuance Costs	-	32,854	32,854	-
<i>Total Expenditures</i>	<u>80,507,116</u>	<u>87,592,961</u>	<u>78,608,508</u>	<u>8,984,453</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>2,733,884</u>	<u>(4,351,961)</u>	<u>10,617,824</u>	<u>14,969,785</u>
Other Financing Sources (Uses)				
Issuance of Debt	-	4,890,000	4,890,000	-
Premium on Issuance of Debt	-	54,488	54,488	-
Advances In	-	-	4,089	4,089
Advances Out	-	(500,000)	(4,089)	495,911
Transfers In	27,000	27,000	-	(27,000)
Transfers Out	(6,665,800)	(26,702,249)	(24,503,691)	2,198,558
<i>Total Other Financing Sources (Uses)</i>	<u>(6,638,800)</u>	<u>(22,230,761)</u>	<u>(19,559,203)</u>	<u>2,671,558</u>
<i>Net Change in Fund Balance</i>	(3,904,916)	(26,582,722)	(8,941,379)	17,641,343
<i>Fund Balance Beginning of Year</i>	56,801,611	56,801,611	56,801,611	-
Prior Year Encumbrances Appropriated	2,803,583	2,803,583	2,803,583	-
<i>Fund Balance End of Year</i>	<u>\$ 55,700,278</u>	<u>\$ 33,022,472</u>	<u>\$ 50,663,815</u>	<u>\$ 17,641,343</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Developmental Disabilities Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 12,610,311	\$ 12,610,311	\$ 12,946,533	\$ 336,222
Intergovernmental	2,986,314	2,986,314	3,777,526	791,212
Investment Income	-	-	(40,960)	(40,960)
Miscellaneous	644,000	644,000	56,140	(587,860)
<i>Total Revenues</i>	<u>16,240,625</u>	<u>16,240,625</u>	<u>16,739,239</u>	<u>498,614</u>
Expenditures				
Current:				
Human Services	19,868,187	19,368,187	14,514,118	4,854,069
Capital Outlay	1,004,975	1,004,975	167,681	837,294
<i>Total Expenditures</i>	<u>20,873,162</u>	<u>20,373,162</u>	<u>14,681,799</u>	<u>5,691,363</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(4,632,537)</u>	<u>(4,132,537)</u>	<u>2,057,440</u>	<u>6,189,977</u>
Other Financing Uses				
Transfers Out	-	(1,680,000)	-	1,680,000
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(1,680,000)</u>	<u>-</u>	<u>1,680,000</u>
<i>Net Change in Fund Balance</i>	(4,632,537)	(5,812,537)	2,057,440	7,869,977
<i>Fund Balance Beginning of Year</i>	24,523,054	24,523,054	24,523,054	-
Prior Year Encumbrances Appropriated	789,007	789,007	789,007	-
<i>Fund Balance End of Year</i>	<u>\$ 20,679,524</u>	<u>\$ 19,499,524</u>	<u>\$ 27,369,501</u>	<u>\$ 7,869,977</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)*
Children's Services Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 8,093,074	\$ 8,093,074	\$ 8,737,716	\$ 644,642
Intergovernmental	8,609,641	8,609,641	7,824,953	(784,688)
Miscellaneous	115,750	115,750	248,232	132,482
<i>Total Revenues</i>	<u>16,818,465</u>	<u>16,818,465</u>	<u>16,810,901</u>	<u>(7,564)</u>
Expenditures				
Current:				
Human Services	19,432,629	16,516,581	15,485,686	1,030,895
<i>Total Expenditures</i>	<u>19,432,629</u>	<u>16,516,581</u>	<u>15,485,686</u>	<u>1,030,895</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,614,164)</u>	<u>301,884</u>	<u>1,325,215</u>	<u>1,023,331</u>
Other Financing Sources (Uses)				
Transfers In	2,690,114	2,394,170	284,881	(2,109,289)
Transfers Out	-	(604,056)	-	604,056
<i>Total Other Financing Sources (Uses)</i>	<u>2,690,114</u>	<u>1,790,114</u>	<u>284,881</u>	<u>(1,505,233)</u>
<i>Net Change in Fund Balance</i>	75,950	2,091,998	1,610,096	(481,902)
<i>Fund Balance Beginning of Year</i>	5,172,833	5,172,833	5,172,833	-
Prior Year Encumbrances Appropriated	121,731	121,731	121,731	-
<i>Fund Balance End of Year</i>	<u>\$ 5,370,514</u>	<u>\$ 7,386,562</u>	<u>\$ 6,904,660</u>	<u>\$ (481,902)</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis)*
ARPA Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 17,150,648	\$ 17,150,648	\$ 14,343,261	\$ (2,807,387)
Investment Income	-	-	11,681	11,681
<i>Total Revenues</i>	<u>17,150,648</u>	<u>17,150,648</u>	<u>14,354,942</u>	<u>(2,795,706)</u>
Expenditures				
Current:				
General Government	459,300	459,300	459,300	-
Public Works	10,345,581	18,345,581	6,557,773	11,787,808
Capital Outlay	2,327,383	2,327,383	408,847	1,918,536
<i>Total Expenditures</i>	<u>13,132,264</u>	<u>21,132,264</u>	<u>7,425,920</u>	<u>13,706,344</u>
<i>Net Change in Fund Balance</i>	4,018,384	(3,981,616)	6,929,022	10,910,638
<i>Fund Balance Beginning of Year</i>	15,546,341	15,546,341	15,546,341	-
Prior Year Encumbrances Appropriated	<u>1,282,264</u>	<u>1,282,264</u>	<u>1,282,264</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 20,846,989</u>	<u>\$ 12,846,989</u>	<u>\$ 23,757,627</u>	<u>\$ 10,910,638</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 7,269,582	\$ 9,154,452	\$ 16,424,034	\$ 11,373,667
Cash and Cash Equivalents with Fiscal Agent	-	-	-	1,375,758
Accounts Receivable	18,915	669,357	688,272	49,083
Intergovernmental Receivable	-	50,000	50,000	-
Special Assessments Receivable	-	137,136	137,136	-
Materials and Supplies Inventory	405,791	405,791	811,582	-
Prepaid Items	-	-	-	471,656
<i>Total Current Assets</i>	<u>7,694,288</u>	<u>10,416,736</u>	<u>18,111,024</u>	<u>13,270,164</u>
<i>Non-Current Assets:</i>				
Net OPEB Asset	-	112,756	112,756	22,552
Non-Depreciable Capital Assets	1,056,023	869,111	1,925,134	-
Depreciable Capital Assets, Net	1,589,599	16,485,496	18,075,095	-
<i>Total Non-Current Assets</i>	<u>2,645,622</u>	<u>17,467,363</u>	<u>20,112,985</u>	<u>22,552</u>
<i>Total Assets</i>	<u>10,339,910</u>	<u>27,884,099</u>	<u>38,224,009</u>	<u>13,292,716</u>
Deferred Outflows of Resources				
Pension	-	147,502	147,502	29,226
OPEB	-	3,638	3,638	908
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>151,140</u>	<u>151,140</u>	<u>30,134</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	80,281	126,824	207,105	-
Accrued Wages and Benefits	-	17,298	17,298	2,342
Intergovernmental Payable	-	11,368	11,368	9,909
Claims Payable	-	-	-	2,408,239
Compensated Absences Payable	-	19,738	19,738	1,301
Accrued Interest Payable	-	20,180	20,180	-
OPWC Loans Payable	-	48,679	48,679	-
OWDA Loans Payable	-	706,851	706,851	-
<i>Total Current Liabilities</i>	<u>80,281</u>	<u>950,938</u>	<u>1,031,219</u>	<u>2,421,791</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable - Net of Current Portion	-	46,742	46,742	2,602
OPWC Loans Payable - Net of Current Portion	-	779,673	779,673	-
OWDA Loans Payable - Net of Current Portion	-	4,609,923	4,609,923	-
Net Pension Liability	-	323,639	323,639	64,728
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>5,759,977</u>	<u>5,759,977</u>	<u>67,330</u>
<i>Total Liabilities</i>	<u>80,281</u>	<u>6,710,915</u>	<u>6,791,196</u>	<u>2,489,121</u>
Deferred Inflows of Resources				
Pension	-	392,055	392,055	122,921
OPEB	-	116,500	116,500	29,178
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>508,555</u>	<u>508,555</u>	<u>152,099</u>
Net Position				
Net Investment in Capital Assets	2,645,622	11,209,481	13,855,103	-
Unrestricted	7,614,007	9,606,288	17,220,295	10,681,630
<i>Total Net Position</i>	<u>\$ 10,259,629</u>	<u>\$ 20,815,769</u>	<u>\$ 31,075,398</u>	<u>\$ 10,681,630</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Enterprise			Governmental Activities
	Water	Wastewater	Total	Internal Service Fund
Operating Revenues				
Charges for Services	\$ 321,456	\$ 3,081,648	\$ 3,403,104	\$ 18,958,442
Other	138,545	115,627	254,172	1,818,209
<i>Total Operating Revenues</i>	<u>460,001</u>	<u>3,197,275</u>	<u>3,657,276</u>	<u>20,776,651</u>
Operating Expenses				
Personal Services	1,200	873,010	874,210	613,581
Contractual Services	203,357	1,633,944	1,837,301	2,644,657
Materials and Supplies	23,320	325,921	349,241	618
Claims	-	-	-	18,229,944
Depreciation	54,875	691,723	746,598	-
Other	24,487	133,122	157,609	494,566
<i>Total Operating Expenses</i>	<u>307,239</u>	<u>3,657,720</u>	<u>3,964,959</u>	<u>21,983,366</u>
<i>Operating Income (Loss)</i>	<u>152,762</u>	<u>(460,445)</u>	<u>(307,683)</u>	<u>(1,206,715)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	1,137,877	2,209,641	3,347,518	-
Interest	4,079	72	4,151	183,035
Interest and Fiscal Charges	-	(26,526)	(26,526)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,141,956</u>	<u>2,183,187</u>	<u>3,325,143</u>	<u>183,035</u>
<i>Income (Loss) Before Transfers In</i>	1,294,718	1,722,742	3,017,460	(1,023,680)
Transfers In	6,917,186	3,082,814	10,000,000	-
<i>Change in Net Position</i>	8,211,904	4,805,556	13,017,460	(1,023,680)
<i>Net Position Beginning of Year</i>	<u>2,047,725</u>	<u>16,010,213</u>	<u>18,057,938</u>	<u>11,705,310</u>
<i>Net Position End of Year</i>	<u>\$ 10,259,629</u>	<u>\$ 20,815,769</u>	<u>\$ 31,075,398</u>	<u>\$ 10,681,630</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Enterprise Funds			Governmental
	Water	Wastewater	Total	Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 324,679	\$ 2,838,223	\$ 3,162,902	\$ 18,945,077
Cash Received from Special Assessments	-	163,833	163,833	-
Cash Received from Other Operating Receipts	138,455	115,718	254,173	1,818,209
Cash Payments to Suppliers for Goods and Services	(528,753)	(2,345,009)	(2,873,762)	(3,164,520)
Cash Payments to Employees for Services and Benefits	(1,200)	(1,089,658)	(1,090,858)	(685,284)
Cash Payments for Claims	-	-	-	(17,657,591)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(66,819)</u>	<u>(316,893)</u>	<u>(383,712)</u>	<u>(744,109)</u>
Cash Flows from Capital and Related Financing Activities				
Intergovernmental Revenue	1,137,877	2,159,641	3,297,518	-
Capital Outlay / Acquisitions	(1,049,695)	(942,292)	(1,991,987)	-
Transfers In	6,917,186	3,082,814	10,000,000	-
Principal Payments on Debt	-	(764,898)	(764,898)	-
Interest Payments on Debt	-	(29,495)	(29,495)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>7,005,368</u>	<u>3,505,770</u>	<u>10,511,138</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest	4,079	72	4,151	183,035
<i>Net Cash Provided by Investing Activities</i>	<u>4,079</u>	<u>72</u>	<u>4,151</u>	<u>183,035</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	6,942,628	3,188,949	10,131,577	(561,074)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>326,954</u>	<u>5,965,503</u>	<u>6,292,457</u>	<u>13,310,499</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 7,269,582</u>	<u>\$ 9,154,452</u>	<u>\$ 16,424,034</u>	<u>\$ 12,749,425</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 152,762	\$ (460,445)	\$ (307,683)	\$ (1,206,715)
Adjustments:				
Depreciation	54,875	691,723	746,598	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	3,133	(91,906)	(88,773)	(13,365)
Prepaid Items	-	-	-	(26,152)
Materials and Supplies Inventory	(345,397)	(345,397)	(690,794)	-
Special Assessments Receivable	-	16,003	16,003	-
Net OPEB Asset	-	(49,569)	(49,569)	(3,596)
Deferred Outflows - Pension/OPEB	-	(23,891)	(23,891)	13,448
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	67,808	89,777	157,585	(4,416)
Accrued Wages	-	5,105	5,105	(439)
Intergovernmental Payable	-	2,181	2,181	4,699
Claims Payable	-	-	-	573,009
Compensated Absences Payable	-	14,251	14,251	(4,036)
Deferred Inflows - Pension/OPEB	-	53,352	53,352	21,241
Net Pension Liability	-	(218,077)	(218,077)	(97,787)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ (66,819)</u>	<u>\$ (316,893)</u>	<u>\$ (383,712)</u>	<u>\$ (744,109)</u>

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Custodial
Assets	
Equity in Pooled Cash and Investments	\$ 44,248,228
Cash and Cash Equivalents in Segregated Accounts	4,069,605
Accounts Receivable	21,437
Intergovernmental Receivable	7,290,734
Taxes Receivable	291,255,121
Special Assessments Receivable	7,618,172
<i>Total Assets</i>	354,503,297
Liabilities	
Accounts Payable	973,966
Accrued Wages	97,083
Intergovernmental Payable	11,338,250
<i>Total Liabilities</i>	12,409,299
Deferred Inflows of Resources	
Property Taxes Levied for the Next Year	281,694,797
<i>Total Deferred Inflows of Resources</i>	281,694,797
Net Position	
Restricted for Individuals, Organizations & Other Govts	60,399,201
<i>Total Net Position</i>	\$ 60,399,201

See accompanying notes to the basic financial statements.

Licking County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Custodial
Additions	
Intergovernmental	\$ 10,418,906
Amounts Received as Fiscal Agent	25,652,087
Licenses, Permits & Fees for Other Governments	73,082,913
Fines & Forfeitures for Other Governments	4,230,334
Property Tax and Special Assessment Collections for Other Governments	249,388,731
Sheriff Sale Collections for Other Governments	3,585,223
Other	1,148,231
	367,506,425
 Deductions	
Distributions as Fiscal Agent	22,521,045
Distributions of State Funds to Other Governments	9,995,388
Distributions to the State of Ohio	73,516,109
Fines & Forfeitures Distributions to Other Governments	3,775,808
Property Tax and Special Assessment Distributions to Other Governments	248,030,533
Sheriff Sale Distributions to Other Governments	3,879,577
Distributions to Individuals	727,234
	362,445,694
 <i>Change in Net Position</i>	 5,060,731
 <i>Net Position Beginning of Year</i>	 55,338,470
	\$ 60,399,201
	\$ 60,399,201

See accompanying notes to the basic financial statements.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-wide Financial Statements

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

Reporting Entity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Basis of Presentation – Government-wide Financial Statements

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

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

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

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

Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

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

The County reports the following major enterprise funds:

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

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

Additionally, the County reports the following fund types:

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

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

Fiduciary Funds – focus on net position and changes in net position. The fiduciary funds are split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County’s fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for other districts and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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

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

Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

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

Budgetary Process

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

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

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

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

2. Estimated Resources The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2022.

3. Appropriations A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During the current fiscal year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

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

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

Cash and Cash Equivalents

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

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

Investments

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

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

For the fiscal year 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.

Inventories and Prepaid Items

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

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

Capital Assets and Depreciation/Amortization

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

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

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

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

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Compensated Absences

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

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

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

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

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

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 future periods and will not be recognized as an outflow of resources (expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance year 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 12 and 13).

Net Position and Fund Balance Flow Assumptions

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

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

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

Fund Balances

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

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

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

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

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

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

Revenues and Expenditures/Expenses

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

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2022.

Estimates

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

Unearned Revenue

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

Pensions/Other Postemployment Benefits (OPEB)

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

Implementation of New Accounting Policies

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

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

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

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

A reconciliation of the results of operations for 2022 from the GAAP basis to the budgetary basis for the General Fund and major special revenue funds is shown below:

	Net Change in Fund Balances			
	General Fund	Developmental Disabilities	Children's Services	ARPA
Budget Basis	\$ (8,941,379)	\$ 2,057,440	\$1,610,096	\$ 6,929,022
Revenue Accruals	(8,837,724)	(114,476)	92,028	(12,649,483)
Expenditure Accruals	(853,053)	10,971	(134,053)	(335,161)
Encumbrances	9,564,126	632,320	236,254	5,651,485
Other Financing Sources/(Uses)	(4,785,171)	-	-	-
Certificate of Title	263,016	-	-	-
Recorder's Equipment	87,656	-	-	-
Tax Certificate Administration	22,258	-	-	-
GAAP Basis	\$(13,480,271)	\$ 2,586,255	\$1,804,325	\$ (404,137)

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

NOTE 3 – FUND BALANCE CLASSIFICATION

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

	General Fund	Developmental Disabilities	Children's Services	ARPA Fund	Other Governmental Funds	Total
Nonspendable for:						
Supplies Inventory	\$ 291,814	\$ -	\$ -	\$ -	\$ 359,317	\$ 651,131
Unclaimed Monies	946,703	-	-	-	-	946,703
Total Nonspendable	<u>1,238,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,317</u>	<u>1,597,834</u>
Restricted for:						
Public Safety	-	-	-	-	3,945,475	3,945,475
Health	-	-	-	-	231,264	231,264
Human Services	-	27,974,190	6,354,243	-	6,351,110	40,679,543
Community and Economic Development	2,201,634	-	-	-	4,466,694	6,668,328
Public Works	-	-	-	-	7,755,118	7,755,118
General Government	-	-	-	-	8,340,973	8,340,973
Debt Retirement	-	-	-	-	1,365,170	1,365,170
Capital Acquisition and Improvement	-	-	-	-	113,518	113,518
Total Restricted	<u>2,201,634</u>	<u>27,974,190</u>	<u>6,354,243</u>	<u>-</u>	<u>32,569,322</u>	<u>69,099,389</u>
Committed for:						
Payroll	1,300,000	-	-	-	-	1,300,000
Parks and Recreation	-	-	-	-	37,657	37,657
Capital Projects	-	-	-	-	9,824,544	9,824,544
Total Committed	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,862,201</u>	<u>11,162,201</u>
Assigned:						
Encumbrances						
Public Safety	495,136	-	-	-	-	495,136
General Government	3,394,986	-	-	-	-	3,394,986
Capital Projects	4,538,395	-	-	-	154,114	4,692,509
Future Appropriations	10,034,813	-	-	-	-	10,034,813
Total Assigned	<u>18,463,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,114</u>	<u>18,617,444</u>
Unassigned	<u>34,269,793</u>	<u>-</u>	<u>-</u>	<u>(411,201)</u>	<u>-</u>	<u>33,858,592</u>
Total Fund Balance	<u>\$ 57,473,274</u>	<u>\$ 27,974,190</u>	<u>\$ 6,354,243</u>	<u>\$ (411,201)</u>	<u>\$ 42,944,954</u>	<u>\$ 134,335,460</u>

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

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

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

Deposits

At year end the bank balance was \$15,666,226. Of the County's bank balance, \$9,514,782 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was uninsured and collateralized. The County's financial institution was approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System.

The County also had \$15,208 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

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

1. Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
2. Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Interest revenue credited to the general fund during 2022 amounted to negative \$7,533,646, which includes negative \$5,533,646 assigned from other County funds.

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

Investments

The County's investments at December 31, 2022 are summarized below:

	Measurement Value	Percentage of Total	Credit Rating	Investment Maturities (in Years)		
				less than 1	1 - 3	greater than 3
Star Ohio	\$ 19,961,189	9%	AAAm	\$ 19,961,189	\$ -	\$ -
FFCB Bonds	36,189,706	16%	AA+	10,030,606	16,609,018	9,550,082
FHLB Bonds	31,139,794	14%	AA+	3,401,625	17,386,645	10,351,524
FMCC Bonds	8,349,265	4%	AA+	1,952,829	4,897,047	1,499,389
FNMA Bonds	12,135,512	5%	AA+	2,918,010	9,217,502	-
Fannie Mae	1,033,072	0%	AA+	-	1,033,072	-
AGM	9,662,149	4%	NR	1,385,538	1,830,240	6,446,371
Negotiable Certificates of Deposit	6,496,596	3%	NR	5,296,711	1,199,885	-
Commercial Paper	15,866,859	7%	A-1	15,866,859	-	-
Commercial Paper	2,487,275	1%	A-2	2,487,275	-	-
Money Market Fund	261,427	0%	AAAm	261,427	-	-
US Treasury Bonds and Notes	57,003,626	26%	AA+	15,805,458	18,289,456	22,908,712
Corporate Bonds	6,225,371	3%	A	2,483,435	3,741,936	-
Corporate Bonds	5,940,853	3%	AA	1,230,250	4,710,603	-
Corporate Bonds	130,306	0%	NR	130,306	-	-
Foreign Bonds	2,200,000	1%	AA-	-	-	2,200,000
Municipal Bonds	3,795,834	3%	AA	1,845,793	817,520	1,132,521
Municipal Bonds	394,244	0%	Aa2	197,909	196,335	-
Municipal Bonds	1,058,504	0%	NR	1,058,504	-	-
Municipal Notes	1,418,295	1%	AAA	-	1,418,295	-
Equities	524,277	0%	NR	524,277	-	-
Total Investments	\$ 222,274,154	100%		\$ 86,838,001	\$ 81,347,554	\$ 54,088,599

The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022, is 32 days. STAR Ohio and money market accounts are reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. All other investments are reported at fair value. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the County's investments, with the exception of STAR Ohio and money market funds, are reported at fair value and are valued using significant other observable inputs (Level 2 inputs). Institutional bond quotes and evaluations based on various market and industry inputs are used in the valuation of the County's level 2 investments.

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

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

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

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

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

NOTE 5 - TAXES

Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2022 were levied after October 1, 2021 on assessed values as of January 1, 2021, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2018. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes taxes collected to the taxing districts for taxes payable in the first and second halves of the year. The full tax rate to the County for the year ended December 31, 2022, was \$8.40 per \$1,000 of assessed value. The 2022 assessed value is \$5,681,334,455. This amount constitutes \$5,212,163,915 in real property assessed value and \$469,170,540 in public utility assessed value. Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County’s unvoted share is .22% (2.20 mills) of assessed value. The County’s total share including voted millage is .95% (9.50 mills) of assessed value.

Permissive Sales and Use Tax

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

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

NOTE 6 - CAPITAL ASSETS

Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2022:

Class	Restated December 31, 2021	Additions	Deductions	Transfers	December 31, 2022
Nondepreciable Capital Assets					
Land	\$ 6,958,384	\$ 331,186	\$ -	\$ -	\$ 7,289,570
Construction in Progress	505,363	3,618,949	-	(402,944)	3,721,368
Total Nondepreciable Assets	<u>7,463,747</u>	<u>3,950,135</u>	<u>-</u>	<u>(402,944)</u>	<u>11,010,938</u>
Capital Assets Being Depreciated/Amortized					
Building and Improvements	54,078,005	1,376,971	(943,637)	402,944	54,914,283
Intangible Right-to-Use Building and Improvements	1,038,213	-	-	-	1,038,213
Machinery and Equipment	25,440,753	1,909,848	(1,345,355)	-	26,005,246
Intangible Right-to-Use Machinery and Equipment	274,729	104,829	-	-	379,558
Infrastructure - Roads and Bridges	74,564,508	7,440,326	(942,319)	-	81,062,515
Intangible Right-to-Use Infrastructure	355,546	-	-	-	355,546
Total Capital Assets Being Depreciated/Amortized	<u>155,751,754</u>	<u>10,831,974</u>	<u>(3,231,311)</u>	<u>402,944</u>	<u>163,755,361</u>
Less accumulated depreciation/amortization					
Building and Improvements	(14,562,568)	(1,107,121)	411,805	-	(15,257,884)
Intangible Right-to-Use Building and Improvements	-	(150,158)	-	-	(150,158)
Machinery and Equipment	(19,647,752)	(2,092,706)	1,285,913	-	(20,454,545)
Intangible Right-to-Use Machinery and Equipment	-	(94,705)	-	-	(94,705)
Infrastructure - Roads and Bridges	(12,813,456)	(1,576,010)	879,498	-	(13,509,968)
Intangible Right-to-Use Infrastructure	-	(38,935)	-	-	(38,935)
Total accumulated depreciation/amortization	<u>(47,023,776)</u>	<u>(5,059,635)</u>	<u>2,577,216</u>	<u>-</u>	<u>(49,506,195)</u>
Capital Assets Being Depreciated/Amortized, Net of accumulated depreciation/amortization	<u>108,727,978</u>	<u>5,772,339</u>	<u>(654,095)</u>	<u>402,944</u>	<u>114,249,166</u>
Total Capital Assets, Net	<u>\$ 116,191,725</u>	<u>\$ 9,722,474</u>	<u>\$ (654,095)</u>	<u>\$ -</u>	<u>\$ 125,260,104</u>

Depreciation/Amortization expenses were charged to governmental functions as follows:

Public Safety	\$ 1,191,405
Health	17,750
Human Services	258,664
Public Works	2,280,422
General Government	<u>1,311,394</u>
Total Depreciation/Amortization Expense	<u>\$ 5,059,635</u>

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

Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2022:

Class	December 31, 2021	Additions	Deductions	December 31, 2022
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Construction in Progress	-	1,780,656	-	1,780,656
Total Nondepreciable Assets	144,478	1,780,656	-	1,925,134
Depreciable Capital Assets				
Building and Improvements	25,622,131	-	-	25,622,131
Machinery and Equipment	3,572,257	211,331	-	3,783,588
Infrastructure	6,091,706	-	-	6,091,706
Total Depreciable Assets	35,286,094	211,331	-	35,497,425
Less accumulated depreciation				
Building and Improvements	(10,174,288)	(503,538)	-	(10,677,826)
Machinery and Equipment	(2,621,889)	(143,519)	-	(2,765,408)
Infrastructure	(3,879,555)	(99,541)	-	(3,979,096)
Total accumulated depreciation	(16,675,732)	(746,598)	-	(17,422,330)
Depreciable Capital Assets, Net of accumulated depreciation	18,610,362	(535,267)	-	18,075,095
Total Capital Assets, Net	\$ 18,754,840	\$ 1,245,389	\$ -	\$ 20,000,229

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

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2022 are indicated below:

	Maturity Date	Interest Rate	Restated December 31, 2021	Additions	Reductions	December 31, 2022	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
2011 Air Quality - Series B	2027	2.075%	\$ 1,952,297	\$ -	\$ (316,646)	\$ 1,635,651	\$ 320,090
2012 Air Quality - Series A	2022	1.000%	138,519	-	(138,519)	-	-
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2015 Various Purpose Refunding Bonds	2025	1.00% - 3.00%	405,000	-	(100,000)	305,000	100,000
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,130,000	-	(150,000)	1,980,000	150,000
2017 Various Purpose Bonds	2035	2.00% - 4.00%	140,000	-	(140,000)	-	-
2018 Various Purpose Refunding Bonds	2023-2024	2.00% - 3.00%	1,200,000	-	(485,000)	715,000	495,000
2018 Various Purpose Bonds	2028-2038	2.00% - 4.00%	3,520,000	-	(160,000)	3,360,000	165,000
2019 Various Purpose Bonds	2032-2048	2.25% - 4.00%	4,500,000	-	(200,000)	4,300,000	200,000
2020 County Bridge Improvement Bonds	2039	3.00% - 4.00%	4,250,000	-	(165,000)	4,085,000	175,000
2020 Various Purpose Refunding Bonds	2035	0.52% - 2.60%	7,050,000	-	(300,000)	6,750,000	455,000
Total General Obligation Bonds			26,082,068	-	(2,155,165)	23,926,903	2,060,090
Special Assessment Bonds:							
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	105,000	-	(25,000)	80,000	25,000
Total Special Assessment Bonds (with governmental commitment)			105,000	-	(25,000)	80,000	25,000
Bond Anticipation Notes:							
2021 Airport Facilities Improvement Bond Anticipation Notes	2022	1.500%	1,600,000	-	(1,600,000)	-	-
Total Bond Anticipation Notes			1,600,000	-	(1,600,000)	-	-
Loans/Bonds from Direct Borrowings and Placements							
2013 Emergency Communication Center Loan	2023	0.000%	187,500	-	(50,000)	137,500	50,000
Mack Trucks Loan	2022	3.332%	322,967	-	(322,967)	-	-
2021 County Sheriff Vehicle Acquisition Bonds	2023	2.715%	532,626	-	(262,746)	269,880	269,880
CAD	2026	0.000%	574,480	-	(114,896)	459,584	114,896
Total Loans/Bonds from Direct Borrowings and Placements			1,617,573	-	(750,609)	866,964	434,776
Unamortized Premiums			678,715	-	(40,600)	638,115	-
Net Pension Liability			53,728,520	-	(21,680,317)	32,048,203	-
Compensated Absences			5,085,695	5,654,042	(5,085,695)	5,654,042	1,399,557
Leases			1,668,488	104,829	(263,080)	1,510,237	272,600
Total Governmental Activities			\$ 90,566,059	\$ 5,758,871	\$ (31,600,466)	\$ 64,724,464	\$ 4,192,023

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

	Maturity Date	Interest Rate	December 31, 2021	Additions	Reductions	December 31, 2022	Amount Due Within One Year
Business-Type Activities:							
Loans from Direct Borrowing and Placements							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	\$ 4,150,841	\$ -	\$ (575,381)	\$ 3,575,460	\$ 581,149
2012 Treatment Plant Upgrade	2042	2.000%	239,546	-	(9,281)	230,265	9,468
2014 Jacksontown Sewers	2035	0.000%	1,627,283	-	(116,234)	1,511,049	116,234
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	126,235	-	(18,034)	108,201	18,034
2015 Jacksontown Sewers	2046	0.000%	766,119	-	(45,968)	720,151	30,645
Total Loans from Direct Borrowings and Placements			6,910,024	-	(764,898)	6,145,126	755,530
Net Pension Liability			541,716	-	(218,077)	323,639	-
Compensated Absences			52,229	66,480	(52,229)	66,480	19,738
Total Business-Type Activities			\$ 7,503,969	\$ 66,480	\$ (1,035,204)	\$ 6,535,245	\$ 775,268

General Obligation Bonds/Loans

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

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the County's General Obligation Debt Fund and Series A was fully repaid in 2022. Series B will be repaid in 2027.

2015 Various Purpose Refunding Bonds – On January 21, 2015, the County issued \$980,000 in General Obligation Refunding Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2016 various purpose bonds. The total debt service payments were reduced by \$356,259 and the present value of this reduction resulted in an economic gain of \$51,477. The bonds are payable from the County's General Obligation Debt Fund.

2015 County Road Improvement Bonds – On May 27, 2015, the County issued \$3,000,000 in General Obligation Bonds for the purpose of refunding the County Road Improvement Anticipation Notes for the Etna Parkway project and the Various Purpose Bond Anticipation Notes, Series 2014. The bonds carry interest rates of 1.00 to 3.625 percent and will retire on December 1, 2033. The bonds are payable from the County's General Obligation Debt Fund.

2017 Various Purpose Bonds – On April 25, 2017, the County issued \$3,000,000 in General Obligation Refunding Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2016 County Bridge Improvement Bond Anticipation Notes and 2016 County Building Improvement Bond Anticipation Notes. The bonds were payable from the County's General Obligation Debt Fund and were fully repaid in 2022.

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

2018 Various Purpose Refunding Bonds and 2018 Various Purpose Bonds – On May 10, 2018, the County issued \$9,180,000 in General Obligation Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2011 Various Purpose Refunding Bonds and 2017 County Bridge Improvement Bond Anticipation Notes as well as pay part of the cost of renovating, furnishing, and equipping a building for the Board of Developmental Disabilities. The total debt service payments were reduced by \$73,709 and the present value of this reduction resulted in an economic gain of \$69,682. The bonds are payable from the County's General Obligation Debt Fund.

2019 Various Purpose Bonds– On April 30, 2019, the County issued \$5,000,000 in General Obligation Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2018 County Bridge Improvement and Refunding Bond Anticipation Notes, 2018 County Building Improvement Bond Anticipation Notes, 2018 County Justice Center Bond Anticipation Notes, and 2018 County 911 Dispatch Center Bond Anticipation Notes. The bonds are payable from the County's General Obligation Debt Fund.

2020 County Bridge Improvement Bonds – On April 23, 2020, the County issued \$4,500,000 in General Obligation Bonds for the purpose of currently refunding a portion of the outstanding principal amounts of the 2019 County Bridge Improvement and Refunding Bond Anticipation Notes. The bonds are payable from the County's General Obligation Debt Fund.

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

Special Obligation Bonds

The principal amount of the County's special assessment debt outstanding at December 31, 2022 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$3,017 in the Special Assessment Debt Service Fund at December 31, 2022 is restricted for the retirement of outstanding special assessment bonds. The bonds are payable from the County's Special Assessment Debt Service Fund.

Bond Anticipation Notes

2021 Airport Facilities Improvement Bond Anticipation Notes – On April 22, 2021, the County entered into tax anticipation notes for the purpose of paying part of the cost of acquiring, constructing, and equipping airport facilities consisting of a thirteen (13) unit T-Hangar with an attached box hangar, and associated pavement. The bond anticipation notes were refunded during 2022 by the 2022 Airport Facilities Improvement Bond Anticipation Notes.

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

2022 Airport Facilities Improvement Bond Anticipation Notes - On April 21, 2022, the County entered into tax anticipation notes for the purpose of current refunding the 2021 Airport Improvement Bond Anticipation Notes. Then in August 2022, the County entered into bond anticipation notes for the purpose of additional proceeds, as well as to current refund the April 2022 bond anticipation notes. See note 8 for additional information.

Loans/Bonds from Direct Borrowings and Placements

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

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

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

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

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

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

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

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

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

2021 County Sheriff Vehicle Acquisition Bonds – On July. 1, 2021, the County issued bonds through Park National Bank for the purchase of vehicles. The bonds have an interest rate of 2.715 percent and will be repaid in full in 2023. The loan is being paid from the County’s General Fund.

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

OPWC Loans

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

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

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

OWDA Loans

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

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

Leases

In 2013, the County entered into a lease as for the use of a tower owned by American Tower Delaware Corporation. The County is required to make monthly fixed payments of \$1,963. The lease has an interest rate of 1.1610 percent and matures on May 31, 2031. The lease is payable from the General Fund.

In 2018, the County entered into a lease as Lessee for the use of a building at Albany Business Commons. The County is required to make monthly fixed payments of \$4,135. The lease has an interest rate of 0.9780 percent and matures on September 30, 2028. The lease is payable from the General Fund.

In 2018, the County entered into a lease for the use of a printer. The County is required to make monthly fixed payments of \$261. The lease has an interest rate of 0.3300 percent and matures on February 20, 2024. The lease is payable from the General Fund.

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

In 2019, the County entered into a lease for the use of a building owned by McWherter Properties, Limited. The County is required to make monthly fixed payments of \$7,959. The lease has an interest rate of 0.9780 percent and matures on December 31, 2028. The lease is payable from the General Fund.

In 2019, the County entered into a lease for the use of a mailing system. The County is required to make quarterly fixed payments of \$1,220. The lease has an interest rate of 0.4260 percent and matures on March 31, 2025. The lease is payable from the General Fund.

In 2019, the County entered into a lease for the use of a mailing system. The County is required to make quarterly fixed payments of \$560 and matures on March 29, 2025. The lease has an interest rate of 0.4260 percent. The lease is payable from the General Fund.

In 2020, The County entered into lease for the use of a tower owned by SMZ Development Company, LLC. The County is required to make annual fixed payments of \$3,600. The lease has an interest rate of 1.6810 percent and matures on November 1, 2045. The lease is payable from the General Fund.

In 2021, the County entered into a lease for the use of a tower owned by Johnstown Wireless LLC. The County is required to make monthly fixed payments of \$800. The lease has an interest rate of 0.4260 percent and matures on December 31, 2024. The lease is payable from the General Fund.

In 2021 and 2022, the County has entered into leases with Enterprise Fleet Management for the use of vehicles. The County is required to make various fixed payments monthly and carry interest rates from 0.4260 percent to 0.6860 percent. The leases mature from August 31, 2024 to January 31, 2027 and are payable from the General Fund.

In 2022, the County entered into a lease for the use of mailing equipment The County is required to make quarterly fixed payments of \$1,855 and matures on May 31, 2027. The lease has an interest rate of 2.1570 percent. The lease is payable from the General Fund.

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

Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2022 follows:

Governmental Activities								
Years	General Obligation Bonds		Special Assessment Bonds		Loans/Bonds from Direct Borrowings and Placements		Leases	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 2,060,090	\$ 747,173	\$ 25,000	\$ 2,275	\$ 434,776	\$ 7,327	\$ 272,600	\$ 13,869
2024	1,818,572	692,310	30,000	1,650	202,396	-	274,058	11,497
2025	1,657,092	642,830	25,000	750	114,896	-	237,934	9,158
2026	1,570,650	597,202	-	-	114,896	-	217,331	6,918
2027	2,430,499	551,384	-	-	-	-	190,551	4,832
2028-2032	6,980,000	1,923,104	-	-	-	-	266,464	8,036
2033-2037	5,660,000	839,258	-	-	-	-	18,978	3,702
2038-2042	1,380,000	144,563	-	-	-	-	22,489	1,991
2043-2047	315,000	48,264	-	-	-	-	9,832	248
2048	55,000	5,363	-	-	-	-	-	-
Totals	\$ 23,926,903	\$ 6,191,451	\$ 80,000	\$ 4,675	\$ 866,964	\$ 7,327	\$ 1,510,237	\$ 60,251

Business-Type Activities				
Years	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2023	\$ 706,851	\$ 38,862	\$ 48,679	\$ -
2024	712,867	32,848	48,679	-
2025	718,944	26,768	48,679	-
2026	725,087	20,626	48,679	-
2027	731,292	14,421	48,679	-
2028-2032	1,246,473	20,282	171,256	-
2033-2037	408,840	9,997	153,225	-
2038-2042	66,420	3,708	153,225	-
2043-2047	-	-	107,251	-
Totals	\$ 5,316,774	\$ 167,512	\$ 828,352	\$ -

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

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

Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County is not obligated in any way to pay debt and related charges on revenue bonds from any of its funds, and therefore, they have been excluded entirely from the County's debt presentation. There has not been, and there is not currently, any condition of default under the bonds or the related financing documents.

Licking County, Ohio
Notes to the Basic Financial Statements
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The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$40,000,000.

NOTE 8 – SHORT TERM LIABILITIES

On August 29, 2022, the County entered into tax anticipation notes for the purpose of current refunding the 2022 Airport Improvement Bond Anticipation Notes and paying part of the cost of various capital projects at the Licking County Regional Airport Authority. The notes were issued for \$4,890,000 with an interest rate of 4.00 percent. The bond anticipation notes will be repaid from the County’s General Fund on August 29, 2023.

NOTE 9 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2022 are indicated below:

Beginning Balance	Additions	Reductions	Ending Balance
\$ 2,017,275	\$ 143,402	\$ (192,213)	\$ 1,968,464

NOTE 10 – RECEIVABLES

Receivables at December 31, 2022 consisted primarily of sales taxes, property and other taxes, intergovernmental receivables arising from entitlements, shared revenues, special assessments, accrued interest on investments, and accounts receivable. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

NOTE 11 – INTERFUND ACTIVITY

The following balances at December 31, 2022 represent transfers in and transfers out:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 24,503,691
Children's Services Funds	284,881	-
Other Governmental Funds	14,220,410	1,600
Total Governmental Funds	14,505,291	24,505,291
Water	6,917,186	-
Sewer	3,082,814	-
Total Proprietary Funds	10,000,000	-
Total Funds	\$ 24,505,291	\$ 24,505,291

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

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The composition of interfund balances as of December 31, 2022, is as follows:

Interfund Balances:	Due From	Due To
Children's Service Fund	\$ -	\$ 1,012,963
Other Governmental Funds	1,012,963	-
Totals	\$ 1,012,963	\$ 1,012,963

The interfund balances in the governmental activities funds at year end represent expenditure reimbursements due from the Children's Services Fund and other governmental funds to the other governmental funds. All balances will be paid back or forgiven in 2023.

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires 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.

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

The remainder of this note includes the pension disclosures. See Note 13 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees 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. Effective January 1, 2022, the Combined Plan is no longer available for member selection. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups 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):

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

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 and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a 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. 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.

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

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	State and Local	Law Enforcement
2022 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2022 Actual Contribution Rates		
Employer:		
Pension	14.0 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>13.0 %</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$7,832,636 for 2022. Of this amount, \$1,151,025 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit plan unfunded liability. A member is eligible to receive a monthly retirement benefit at age 50 and termination of employment. The member may elect to receive a lump-sum withdrawal.

The Combined plan offers features of both the DB Plan and the DC Plan. In the Combined plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2022 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$0 for 2022.

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

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

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	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.371982%	0.000036%	
Prior Measurement Period	0.365831%	0.000771%	
Change in Proportion	<u>0.006151%</u>	<u>-0.000736%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 32,363,939	\$ 7,903	\$ 32,371,842
Pension Expense	\$ (3,524,872)	\$ (48,044)	\$ (3,572,916)

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 275	\$ 275
Differences between Expected and			
Actual Experience	1,649,866	101	1,649,967
Changes of Assumptions	4,047,077	946	4,048,023
Changes in Proportionate Share and			
Differences in Contributions	1,356,123	-	1,356,123
County Contributions Subsequent			
to the Measurement Date	<u>7,832,636</u>	<u>-</u>	<u>7,832,636</u>
Total Deferred Outflows of Resources	<u>\$ 14,885,702</u>	<u>\$ 1,322</u>	<u>\$ 14,887,024</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 709,822	\$ 31	\$ 709,853
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	38,495,727	-	38,495,727
Changes of Assumptions	-	712	712
Changes in Proportionate Share and			
Differences in Contributions	<u>44,509</u>	<u>140,753</u>	<u>185,262</u>
Total Deferred Inflows of Resources	<u>\$ 39,250,058</u>	<u>\$ 141,496</u>	<u>\$ 39,391,554</u>

\$7,832,636 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 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:

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Year Ending December 31:	OPERS	STRS	Total
2023	\$ (4,024,639)	\$ (54,838)	\$ (4,079,477)
2024	(12,996,674)	(49,163)	(13,045,837)
2025	(9,051,904)	(36,976)	(9,088,880)
2026	(6,123,775)	803	(6,122,972)
Total	<u>\$ (32,196,992)</u>	<u>\$ (140,174)</u>	<u>\$ (32,337,166)</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 key 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:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

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

	<u>OPERS Traditional Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	0.50 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	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 Law Enforcement division. 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 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.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
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. 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 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 85,328,951	\$ 32,363,939	\$ (11,709,993)

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, are presented below:

Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation, are presented below:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

For 2022, post-retirement mortality rates for healthy retirees 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-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 mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022 valuation, were based on the results of the latest available actuarial experience study, which is 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:

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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	<u>100.00 %</u>	

*Target allocation percentage is effective as of 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 employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 11,938	\$ 7,903	\$ 4,490

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent for the June 30, 2022 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

NOTE 13 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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.

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension 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.

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. 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 had no contractually required contribution for 2022.

Licking County, Ohio
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Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.359996%	0.0000356%	
Prior Measurement Period	<u>0.354670%</u>	<u>0.0007714%</u>	
Change in Proportion	<u>0.005326%</u>	<u>-0.0007359%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (11,275,626)	\$ (921)	\$ (11,276,547)
OPEB Expense	\$ (8,842,834)	\$ (353)	\$ (8,843,187)

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

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 15	\$ 15
Differences between Expected and			
Actual Experience	-	15	15
Changes of Assumptions	-	38	38
Changes in Proportionate Share and			
Differences in Contributions	368,475	576	369,051
Total Deferred Outflows of Resources	<u>\$ 368,475</u>	<u>\$ 644</u>	<u>\$ 369,119</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 1,710,341	\$ 137	\$ 1,710,478
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	5,375,424	-	5,375,424
Changes of Assumptions	4,564,246	652	4,564,898
Changes in Proportionate Share and			
Differences in Contributions	5,878	811	6,689
Total Deferred Inflows of Resources	<u>\$ 11,655,889</u>	<u>\$ 1,600</u>	<u>\$ 11,657,489</u>

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

Year Ending December 31:	OPERS	STRS	Total
2023	\$ (6,873,128)	\$ (389)	\$ (6,873,517)
2024	(2,467,789)	(381)	(2,468,170)
2025	(1,174,502)	(234)	(1,174,736)
2026	(771,995)	(28)	(772,023)
2027	-	22	22
Thereafter	-	54	54
Total	<u>\$ (11,287,414)</u>	<u>\$ (956)</u>	<u>\$ (11,288,370)</u>

Actuarial Assumptions – OPERS

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

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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	5.50 percent, initial	8.50 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 Law Enforcement division. 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.

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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 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:

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

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Discount Rate A single discount rate of 6.0 percent was used to measure the total 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 (asset) 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	Current Discount Rate	1% Increase
County’s Proportionate Share of the Net OPEB (Asset)	\$ (6,631,126)	\$ (11,275,626)	\$ (15,130,632)

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 (asset). 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.

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 Trend Rate	1% Increase
County’s Proportionate Share of the Net OPEB (Asset)	\$ (11,397,473)	\$ (11,275,626)	\$ (11,131,076)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Salary Increases	Varies by service from 2.50 percent to 8.50 percent	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-68.78 percent	3.94 percent
Prescription Drug		
Pre-Medicare	9.00 percent	3.94 percent
Medicare	-5.47 percent	3.94 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

Inflation	2.50 percent	
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

In 2022, for healthy retirees the 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 Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Licking County, Ohio
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In 2021, for healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022 valuation were adopted by the board from the results of an actuarial experience study for 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 as of 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 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 those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2022.

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

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (851)	\$ (921)	\$ (980)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (955)	\$ (921)	\$ (877)

Assumption Changes Since the Prior Measurement Date The discount rate remained unchanged at 7.00 percent for the June 30, 2022 valuation.

Benefit Term Changes Since the Prior Measurement Date Salary increase rates were updated based on the actuarial experience study for the period of 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.

NOTE 14 - RISK MANAGEMENT

Insurance

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

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty-one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	189,876,849
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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

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The continued existence of CORSA is dependent upon the County's continued participation; however, the County does not have an equity interest in CORSA. In 2022, the County contributed \$499,842. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

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

Shared Risk Pool

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

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

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

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

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Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$2,408,239 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

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

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2021	\$1,463,711	\$16,802,761	\$(16,431,242)	\$1,835,230
2022	1,835,230	18,230,600	(17,657,591)	2,408,239

NOTE 15 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for capital acquisitions. In 2022, these contributions totaled \$255,000.

NOTE 16 - CONTINGENT LIABILITIES

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

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

NOTE 17 – CONTRACTUAL COMMITMENTS

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

<u>Company</u>	<u>Contract Amount</u>	<u>Amount Remaining on Contract</u>
Robertson Construction	\$ 10,182,718	\$ 3,398,741

Licking County, Ohio
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NOTE 18 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2022 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 111,040
City of Granville	9,191
City of Reynoldsburg	36,195
City of Pataskala	33,377
City of New Albany	3,480,713
Other	1,352,307
Total	\$ 5,022,823

NOTE 19 – ASSET RETIREMENT OBLIGATIONS

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

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

Ohio Revised Code (ORC) Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval, including the retirement or abandonment of certain sewer-related assets. Through this permitting process, the County would be responsible to address any public safety issues associated with retiring or abandoning these sewer-related assets. In accordance with ORC Section 6111.44, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, there is significant uncertainty as to what public safety issues would need to be addressed. Based on this uncertainty, the ARO amount is not reasonably estimable at this time and therefore an ARO is not recognized in the County’s financial statements.

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

NOTE 20 – DEFICIT FUND BALANCES

Fund balances at December 31, 2022 included the following individual fund deficits:

Major Fund	Deficit
ARPA	\$ (411,201)

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

NOTE 21 – LICKING COUNTY REGIONAL AIRPORT AUTHORITY

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

Deposits

At December 31, 2022, the bank balance of the Authority’s deposits was \$1,024,078. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance was uninsured and uncollateralized.

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Transfers	Ending Balance
Nondepreciable Capital Assets:				
Land	\$ 5,790,300	\$ -	\$ -	5,790,300
Construction in Progress	1,721,860	2,576,057	(1,734,016)	2,563,901
Total Nondepreciable Capital Assets	7,512,160	2,576,057	(1,734,016)	8,354,201
Depreciable Capital Assets:				
Buildings and Building Improvements	3,400,743	-	1,734,016	5,134,759
Land Improvements	3,907,664	-	-	3,907,664
Furniture, Fixtures and Equipment	123,845	10,000	-	133,845
Total Depreciable Capital Assets	7,432,252	10,000	1,734,016	9,176,268
Accumulated Depreciation:				
Buildings and Building Improvements	(2,572,233)	(75,976)	-	(2,648,209)
Land Improvements	(906,114)	(256,991)	-	(1,163,105)
Furniture, Fixtures and Equipment	(123,845)	(1,000)	-	(124,845)
Total Accumulated Depreciation	(3,602,192)	(333,967)	-	(3,936,159)
Depreciable Capital Assets, Net	3,830,060	(323,967)	1,734,016	5,240,109
Total Capital Assets, Net	\$ 11,342,220	\$ 2,252,090	\$ -	\$ 13,594,310

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

NOTE 22 – LICKING COUNTY LAND REUTILIZATION CORPORATION

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

Deposits

At December 31, 2022, the carrying amount of the Corporation's deposits was \$353,631. Based on the criteria described in GASB Statement Number 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2022, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was covered by the Ohio Pooled Collateral System (OPSC).

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

Related Party Transactions

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

During 2022, the Corporation paid \$27,634 in administrative costs to the Licking County Auditor's office.

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

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

Deposits

At December 31, 2022, the carrying amount of all District's deposits was \$1,520,121. As of December 31, 2022, \$1,355,497 of the District's bank balance of \$1,605,497 was exposed to custodial risk as discussed below, while \$250,000 was covered by the FDIC.

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

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

Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the District's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the District's financial institution was approved for a collateral rate of 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the FDIC.

Investments

The District's investments as of December 31, 2022 were as follows:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Investment Maturities Less than 12 Months</u>	<u>S&P Rating</u>
Net Asset Value Per Share:			
STAR Ohio	\$ 531,580	\$ 531,580	AAAm

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2022, was as follows:

<u>Governmental activities:</u>	<u>Balance 12/31/21</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/22</u>
<i>Capital assets, being depreciated:</i>				
Equipment	\$ 26,300	\$ -	\$ -	\$ 26,300
<i>Less: accumulated depreciation:</i>				
Equipment	(10,520)	(2,630)	-	(13,150)
Total capital assets, being depreciated, net	15,780	(2,630)	-	13,150
Total capital assets	\$ 15,780	\$ (2,630)	\$ -	\$ 13,150

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

Long-Term Obligations

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

	Balance at 12/31/2021	Issued	Retired	Balance at 12/31/2022	Amounts Due in One Year
State Infrastructure Bank Bonds, Series 2017	\$ 2,905,000	\$ -	\$ (145,000)	\$ 2,760,000	\$ 150,000
Etna State Route 310 SIB Bonds - Premium	268,377	-	(17,892)	250,485	-
Total Loans Payable	<u>\$ 3,173,377</u>	<u>\$ -</u>	<u>\$ (162,892)</u>	<u>\$ 3,010,485</u>	<u>\$ 150,000</u>

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

The State Infrastructure Bank bonds issued totaled \$4,745,000 at an interest rate of 3.5% and are collateralized by income tax collections within the Etna Township Joint Economic Development Zone No. 1 and Joint Economic Development Zone No. 2.

These revenues are then distributed to Licking County, Etna Township, the Southwest Licking Local School District and Etna Township Joint Economic Development Zone No. 2 Board which a portion of these revenues must be used to pay principal and interest associated with the State Infrastructure Bank bonds.

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

Year Ending December 31,	State Infrastructure Bonds		
	Principal	Interest	Total
2023	\$ 150,000	\$ 134,118	\$ 284,118
2024	160,000	127,801	287,801
2025	165,000	120,773	285,773
2026	170,000	112,159	282,159
2027	180,000	103,288	283,288
2028-2032	1,055,000	365,378	1,420,378
2033-2036	880,000	90,586	970,586
Total	<u>\$ 2,760,000</u>	<u>\$ 1,054,103</u>	<u>\$ 3,814,103</u>

Intergovernmental Agreements / Related Party Transactions

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

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

For 2021, the District entered into an intergovernmental agreement with Etna Township to provide infrastructure improvements at Pike Street through the State Route 310 area roadway. The District contributed \$50,000 toward this project with Etna Township contributing \$350,000. During 2022, the District recognized \$61,987 as intergovernmental revenue in the Etna Township Pike Street Fund, a major governmental fund, in the basic financial statements. Revenue is recognized as eligibility criteria are met. Any funds received prior to revenue recognition criteria being met are recorded as unearned revenue. The District also earned a fee as stipulated in the agreement for administrative fees that are recorded as intergovernmental revenue in the General Fund in the basic financial statements.

For 2022, the District entered into an intergovernmental agreement with the City of Pataskala, Etna Township, and the Licking County Commissioners to provide infrastructure improvements for Refugee Road. The project will be funded in phases and revenue sources; however, specific to 2022, the District received a contribution of \$601,120 noting \$461,091 is reported as intergovernmental revenue in the Pataskala/Etna Refugee Road Fund, a major governmental fund, in the basic financial statements. Revenue is recognized as eligibility criteria are met. Any funds received prior to revenue recognition criteria being met are recorded as unearned revenue. The District also earned a fee as stipulated in the agreement for administrative fees that are recorded as intergovernmental revenue in the General fund in the basic financial statements. Revenue is recognized as eligibility criteria are met. Any funds received prior to revenue recognition criteria being met are recorded as unearned revenue.

REQUIRED SUPPLEMENTARY INFORMATION

Licking County, Ohio

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

	2022	2021	2020	2019
Ohio Public Employees' Retirement System (OPERS) (1)				
County's Proportion of the Net Pension Liability	0.371982%	0.365831%	0.355943%	0.344254%
County's Proportionate Share of the Net Pension Liability	\$ 32,363,939	\$ 54,171,606	\$ 70,354,549	\$ 94,284,191
County's Covered Payroll	\$ 51,741,836	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.55%	109.48%	139.49%	200.44%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
State Teachers Retirement System (STRS)				
County's Proportion of the Net Pension Liability	0.000036%	0.00771%	0.007726%	0.00107420%
County's Proportionate Share of the Net Pension Liability	\$ 7,903	\$ 98,630	\$ 186,942	\$ 237,553
County's Covered Payroll	\$ 48,650	\$ 94,507	\$ 94,507	\$ 99,953
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	16.24%	104.36%	197.81%	237.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
	0.335644%	0.338847%	0.331928%	0.325712%	0.325712%	n/a
\$	52,656,037	\$ 76,946,391	\$ 57,494,114	\$ 39,284,507	\$ 38,397,201	n/a
\$	44,485,488	\$ 43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979	n/a
	117.75%	174.68%	136.35%	100.63%	96.12%	n/a
	84.66%	77.25%	81.08%	86.45%	86.36%	n/a
	0.00122423%	0.00123238%	0.00136114%	0.00134724%	0.00135584%	0.00135584%
\$	269,181	\$ 292,755	\$ 455,568	\$ 372,338	\$ 329,787	\$ 392,840
\$	141,337	\$ 137,217	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
	190.45%	213.35%	327.04%	261.79%	236.86%	284.33%
	77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

See accompanying notes to the required supplementary information.

Licking County, Ohio

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Ohio Public Employees' Retirement System (OPERS)					
Contractually Required Contribution	\$ 7,832,636	\$ 7,554,856	\$ 7,210,871	\$ 7,338,922	\$ 6,825,708
Contributions in Relation to the Contractually Required Contribution	<u>(7,832,636)</u>	<u>(7,554,856)</u>	<u>(7,210,871)</u>	<u>(7,338,922)</u>	<u>(6,825,708)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 53,723,404	\$ 51,741,836	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507
Contributions as a Percentage of Covered Payroll	14.58%	14.60%	14.57%	14.55%	14.55%
State Teachers Retirement System (STRS)					
Contractually Required Contribution	\$ -	\$ 6,811	\$ 13,231	\$ 13,993	\$ 19,787
Contributions in Relation to the Contractually Required Contribution	<u>\$ -</u>	<u>\$ (6,811)</u>	<u>\$ (13,231)</u>	<u>\$ (13,993)</u>	<u>\$ (19,787)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ -	\$ 48,650	\$ 94,507	\$ 99,953	\$ 141,337
Contributions as a Percentage of Covered Payroll	0.00%	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 6,025,076	\$ 5,512,182	\$ 5,292,972	\$ 4,919,983	\$ 5,436,875
<u>(6,025,076)</u>	<u>(5,512,182)</u>	<u>(5,292,972)</u>	<u>(4,919,983)</u>	<u>(5,436,875)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 44,485,488	\$ 43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979
13.54%	12.53%	12.58%	12.63%	13.62%
\$ 19,210	\$ 19,502	\$ 19,912	\$ 18,100	\$ 17,961
<u>\$ (19,210)</u>	<u>\$ (19,502)</u>	<u>\$ (19,912)</u>	<u>\$ (18,100)</u>	<u>\$ (17,961)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 137,217	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
14.00%	14.00%	14.00%	13.00%	13.00%

See accompanying notes to the required supplementary information.

Licking County, Ohio

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

	2022	2021	2020	2019
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net OPEB Liability (Asset)	0.359996%	0.354670%	0.346331%	0.336140%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (11,275,626)	\$ (6,318,729)	\$ 47,837,308	\$ 43,824,722
County's Covered Payroll	\$ 51,741,836	\$ 49,480,797	\$ 50,435,825	\$ 46,915,507
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-21.79%	-12.77%	94.85%	93.41%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.23%	115.57%	47.80%	46.33%
State Teachers Retirement System (STRS) (1)				
County's Proportion of the Net OPEB Liability (Asset)	0.0000356%	0.0007714%	0.0007726%	0.00107420%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (921)	\$ (16,264)	\$ (13,578)	\$ (17,791)
County's Covered Payroll	\$ 48,650	\$ 94,507	\$ 94,507	\$ 99,953
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-1.89%	-17.21%	-14.30%	-17.80%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	230.73%	174.70%	182.10%	174.74%

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

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

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

	<u>2018</u>		<u>2017</u>		<u>2016</u>
	0.328015%		0.331758%		n/a
\$	35,620,013	\$	33,508,684		n/a
\$	44,485,488	\$	43,978,579		n/a
	80.07%		76.19%		n/a
	54.14%		54.05%		n/a
	0.00122423%		0.00123238%		0.00136114%
\$	(19,672)	\$	48,083	\$	72,794
\$	141,337	\$	137,217	\$	139,300
	-13.92%		35.04%		52.26%
	176.00%		47.10%		37.30%

See accompanying notes to the required supplementary information.

Licking County, Ohio

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

	2022	2021	2020	2019	2018
Ohio Public Employees' Retirement System (OPERS)					
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	53,723,404	51,741,836	49,480,797	50,435,825	46,915,507
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%
State Teachers Retirement System (STRS)					
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ -	\$ 48,650	\$ 94,507	\$ 99,953	\$ 141,337
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

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

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 444,855	\$ 879,571	\$ 841,540	\$ 778,795	\$ 399,190
<u>(444,855)</u>	<u>(879,571)</u>	<u>(841,540)</u>	<u>(778,795)</u>	<u>(399,190)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
44,485,488	43,978,579	\$ 42,076,997	\$ 38,939,735	\$ 39,918,979
1.00%	2.00%	2.00%	2.00%	1.00%
\$ -	\$ -	\$ -	\$ 1,392	\$ 1,382
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,392)</u>	<u>(1,382)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 137,217	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
0.00%	0.00%	0.00%	1.00%	1.00%

See accompanying notes to the required supplementary information.

Licking County Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.50%	8.00%

Calendar year 2017 reflects an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

Changes in Benefit Terms – OPERS

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2022. The salary increases were where changed from 12.50 percent at age 20 to 2.50 percent at age 65 to varying by service from 2.50 percent to 8.50 percent. The healthy and disabled mortality assumptions were updated to the Pub-2010 mortality tables with generational improvement scale MP-2020.

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

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

Changes in Benefit Terms - STRS

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

Licking County Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u>Assumption</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

Changes in Benefit Terms – OPERS

For calendar year 2022, the cost of living adjustments decreased from 2.20 percent simple to 2.05 percent simple.

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.20 percent simple.

Changes in Assumptions – STRS

For 2022, the healthy and disabled mortality assumptions were updated to the RPub-2010 mortality tables with generational improvement scale MP-2020. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

For calendar year 2022, the following changes were made to the actuarial assumptions:

- Projected salary increases from 3.25 to 10.75 percent, including wage inflation to varying by service from 2.50 to 8.50 percent
- Medicare medical health care cost trends from -16.18 percent initial to -68.78 percent initial and 4.00 percent ultimate to 3.94 percent ultimate
- Medicare prescription drug health care cost trends from 29.98 percent initial to -5.47 percent initial and 4.00 percent ultimate to 3.94 percent ultimate

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

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

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

Licking County Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

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

Changes in Benefit Terms – STRS

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

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

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

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

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SUPPLEMENTARY INFORMATION

Licking County Ohio
Fund Descriptions – Governmental Funds
For the Year Ended December 31, 2022

NONMAJOR SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Hotel-Motel Tax

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

Adult Probation Fund

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

Planning Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Licking County Ohio
Fund Descriptions – Governmental Funds
For the Year Ended December 31, 2022

Certificate of Title Fund

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

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

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

Sheriff Grants Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

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

Juvenile Probate Court Special Projects Fund

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

Supreme Court of Ohio Grant

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

Emergency Planning Fund

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

Conduct of Business Fund

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

Domestic Violence Fund

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

Licking County Ohio
Fund Descriptions – Governmental Funds
For the Year Ended December 31, 2022

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

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

Delinquent Tax Collection Fund

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

Law Enforcement Fund

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

Open Space and Recreation Fund

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

Improving Prosecution of Domestic Violence Grant Fund

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

911 Wireless Funding Fund

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

Department of Youth Services Fund

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

Transit Board Fund

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

Ditch Maintenance Fund

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

Homeland Security Grant Fund

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

Licking County Ohio
Fund Descriptions – Governmental Funds
For the Year Ended December 31, 2022

Cyber Security Grant Fund

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

Law Library Resources Fund

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

Domestic Court Special Projects Fund

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

Mediation Institutionalization Grant Fund

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

Public Assistance Fund

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

Mental Health Levy Fund

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

Senior Citizen Levy Fund

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

Tax Certificate Administration Fund

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

Election Grant Fund

This fund accounts for state funds to be used to provide financial assistance to the Board of Elections to prepare for the 2022 primary election.

Opioid Settlement Fund

This fund is used to account for settlement proceeds from the opioid litigation into Ohio's communities to help abate the opioid crisis.

Licking County Ohio
Fund Descriptions – Governmental Funds
For the Year Ended December 31, 2022

NONMAJOR CAPITAL PROJECTS FUND

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

Permanent Improvement Fund

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

NONMAJOR DEBT SERVICE FUNDS

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

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COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets:				
Pooled Cash and Investments	\$ 26,760,638	\$ 10,344,044	\$ 1,365,170	\$ 38,469,852
Cash and Cash Equivalents in Segregated Accounts	480,742	-	-	480,742
Receivables:				
Taxes	9,876,869	-	-	9,876,869
Accounts	605,083	-	-	605,083
Intergovernmental	6,217,398	-	-	6,217,398
Special Assessments	195,432	41,452	48,738	285,622
Loans	1,968,464	-	-	1,968,464
Inventory of Supplies, at Cost	359,317	-	-	359,317
Due From Other Funds	1,012,963	-	-	1,012,963
Total Assets	<u>\$ 47,476,906</u>	<u>\$ 10,385,496</u>	<u>\$ 1,413,908</u>	<u>\$ 59,276,310</u>
Liabilities:				
Accounts Payable	\$ 681,921	\$ 251,868	\$ -	\$ 933,789
Accrued Wages and Benefits Payable	570,370	-	-	570,370
Intergovernmental Payable	326,923	-	-	326,923
Retainage Payable	399,823	-	-	399,823
Unearned Revenue	452,103	-	-	452,103
Compensated Absences Payable	52,890	-	-	52,890
Total Liabilities	<u>2,484,030</u>	<u>251,868</u>	<u>-</u>	<u>2,735,898</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	9,486,922	-	-	9,486,922
Unavailable Revenue	4,018,346	41,452	48,738	4,108,536
Total Deferred Inflows of Resources	<u>13,505,268</u>	<u>41,452</u>	<u>48,738</u>	<u>13,595,458</u>
Fund Balances:				
Nonspendable	359,317	-	-	359,317
Restricted	31,090,634	113,518	1,365,170	32,569,322
Committed	37,657	9,824,544	-	9,862,201
Assigned	-	154,114	-	154,114
Total Fund Balances	<u>31,487,608</u>	<u>10,092,176</u>	<u>1,365,170</u>	<u>42,944,954</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 47,476,906</u>	<u>\$ 10,385,496</u>	<u>\$ 1,413,908</u>	<u>\$ 59,276,310</u>

LICKING 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 Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 9,684,280	\$ -	\$ -	\$ 9,684,280
Intergovernmental	39,245,100	10,958	96,990	39,353,048
Investment Earnings	3,928	-	-	3,928
Licenses and Permits	559,050	-	-	559,050
Fines and Forfeitures	535,936	-	-	535,936
Special Assessments	173,584	20,736	24,469	218,789
Charges for Services	6,907,727	30,314	-	6,938,041
Miscellaneous	963,281	-	-	963,281
Total Revenues	58,072,886	62,008	121,459	58,256,353
Expenditures:				
Current:				
Public Safety	2,430,787	-	-	2,430,787
Health	5,033,183	-	-	5,033,183
Human Services	21,370,384	-	-	21,370,384
Community and Economic Development	1,415,768	-	-	1,415,768
Public Works	11,847,269	-	-	11,847,269
General Government	7,220,083	-	2,000	7,222,083
Capital Outlay	4,208,920	357,828	-	4,566,748
Debt service:				
Principal Retirement	322,967	-	2,180,165	2,503,132
Interest and Fiscal Charges	2,129	-	808,331	810,460
Total Expenditures	53,851,490	357,828	2,990,496	57,199,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,221,396	(295,820)	(2,869,037)	1,056,539
Other Financing Sources (Uses):				
Premium on Issuance of Debt	-	-	183	183
Transfers In	1,297,810	10,001,600	2,921,000	14,220,410
Transfers Out	(1,600)	-	-	(1,600)
Total Other Financing Sources (Uses)	1,296,210	10,001,600	2,921,183	14,218,993
Net Change in Fund Balances	5,517,606	9,705,780	52,146	15,275,532
Fund Balance at Beginning of Year	25,957,439	386,396	1,313,024	27,656,859
Increase in Inventory	12,563	-	-	12,563
Fund Balance at End of Year	\$ 31,487,608	\$ 10,092,176	\$ 1,365,170	\$ 42,944,954

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2022

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation	Planning
Assets:						
Pooled Cash and Investments	\$ 183,855	\$ 301,293	\$ 5,210,814	\$ 56,569	\$ 659,266	\$ 2,291,250
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	389,830
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	18,860	-	41,414	-	3,624	132,006
Intergovernmental	-	-	4,834,403	53,823	-	65,931
Special Assessments	-	-	-	-	-	-
Loans	-	-	-	-	-	1,968,464
Inventory of Supplies, at Cost	4,193	-	327,324	-	-	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	<u>\$ 206,908</u>	<u>\$ 301,293</u>	<u>\$ 10,413,955</u>	<u>\$ 110,392</u>	<u>\$ 662,890</u>	<u>\$ 4,847,481</u>
Liabilities:						
Accounts Payable	\$ 16,510	\$ 8,106	\$ 238,761	\$ -	\$ 20,842	\$ 14,710
Accrued Wages and Benefits Payable	8,100	18,389	69,887	-	9,468	1,893
Intergovernmental Payable	4,416	15,133	46,580	-	6,165	1,449
Retainage Payable	-	9,993	-	-	-	389,830
Unearned Revenue	-	-	-	-	452,103	-
Compensated Absences Payable	4,128	-	-	-	-	-
Total Liabilities	<u>33,154</u>	<u>51,621</u>	<u>355,228</u>	<u>-</u>	<u>488,578</u>	<u>407,882</u>
Deferred Inflows of Resources:						
Property and Other Local Taxes	-	-	-	-	-	-
Unavailable Revenue	-	-	3,368,077	8,692	-	74,605
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>3,368,077</u>	<u>8,692</u>	<u>-</u>	<u>74,605</u>
Fund Balances:						
Nonspendable						
Supplies Inventory	4,193	-	327,324	-	-	-
Restricted						
Public Safety	-	-	-	-	174,312	-
Health	169,561	-	-	-	-	-
Human Service	-	-	-	-	-	-
Community and Economic Development	-	-	-	101,700	-	4,364,994
Public Works	-	-	6,363,326	-	-	-
General Government	-	249,672	-	-	-	-
Committed						
Parks and Recreation	-	-	-	-	-	-
Total Fund Balances	<u>173,754</u>	<u>249,672</u>	<u>6,690,650</u>	<u>101,700</u>	<u>174,312</u>	<u>4,364,994</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 206,908</u>	<u>\$ 301,293</u>	<u>\$ 10,413,955</u>	<u>\$ 110,392</u>	<u>\$ 662,890</u>	<u>\$ 4,847,481</u>

Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Election Grant
\$ 201,703	\$ 1,267,585	\$ 8,529	\$ 852,594	\$ 53,337	\$ 337
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,680	14,935	2,031	-
10,998	6,639	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,584	5,880	-	-	-	-
-	-	-	-	-	-
<u>\$ 224,285</u>	<u>\$ 1,280,104</u>	<u>\$ 10,209</u>	<u>\$ 867,529</u>	<u>\$ 55,368</u>	<u>\$ 337</u>
\$ 63,281	\$ 33,641	\$ 208	\$ 338	\$ -	\$ -
1,867	35,165	-	-	-	-
1,221	21,726	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>66,369</u>	<u>90,532</u>	<u>208</u>	<u>338</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,584	5,880	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,183,692	-	-	-	-
-	-	-	-	-	-
146,332	-	-	-	-	-
-	-	10,001	867,191	55,368	337
-	-	-	-	-	-
<u>157,916</u>	<u>1,189,572</u>	<u>10,001</u>	<u>867,191</u>	<u>55,368</u>	<u>337</u>
\$ 224,285	\$ 1,280,104	\$ 10,209	\$ 867,529	\$ 55,368	\$ 337

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2022

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Prosecutor Legal Services
Assets:					
Pooled Cash and Investments	\$ 53,295	\$ 1,973,703	\$ 646	\$ 16,640	\$ 3,444
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	47,877	-	15	-
Intergovernmental	-	1,340	-	-	-
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 53,295</u>	<u>\$ 2,022,920</u>	<u>\$ 646</u>	<u>\$ 16,655</u>	<u>\$ 3,444</u>
Liabilities:					
Accounts Payable	\$ 1,211	\$ 22,322	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	2,180	21,099	-	-	-
Intergovernmental Payable	1,187	13,377	-	-	-
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-
Total Liabilities	<u>4,578</u>	<u>56,798</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	17,126	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>17,126</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable					
Supplies Inventory	-	-	-	-	-
Restricted					
Public Safety	48,717	1,948,996	646	16,655	3,444
Health	-	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
General Government	-	-	-	-	-
Committed					
Parks and Recreation	-	-	-	-	-
Total Fund Balances	<u>48,717</u>	<u>1,948,996</u>	<u>646</u>	<u>16,655</u>	<u>3,444</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 53,295</u>	<u>\$ 2,022,920</u>	<u>\$ 646</u>	<u>\$ 16,655</u>	<u>\$ 3,444</u>

Juvenile Probate Court Special Projects	Supreme Court of Ohio Grant	Emergency Planning	Conduct of Business	Domestic Violence	County Court Special Projects
\$ 241,830	\$ -	\$ 94,954	\$ 11,529	\$ 18,617	\$ 605,003
-	-	-	-	-	-
-	-	-	-	-	-
6,548	-	-	49	1,910	8,550
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 248,378</u>	<u>\$ -</u>	<u>\$ 94,954</u>	<u>\$ 11,578</u>	<u>\$ 20,527</u>	<u>\$ 613,553</u>
\$ -	\$ -	\$ 2,462	\$ -	\$ 18,616	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,462	-	18,616	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	92,492	-	-	-
-	-	-	-	-	-
-	-	-	-	1,911	-
-	-	-	-	-	-
248,378	-	-	11,578	-	613,553
-	-	-	-	-	-
<u>248,378</u>	<u>-</u>	<u>92,492</u>	<u>11,578</u>	<u>1,911</u>	<u>613,553</u>
<u>\$ 248,378</u>	<u>\$ -</u>	<u>\$ 94,954</u>	<u>\$ 11,578</u>	<u>\$ 20,527</u>	<u>\$ 613,553</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2022

	Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation
Assets:					
Pooled Cash and Investments	\$ 19,237	\$ 424,876	\$ 751,965	\$ 260,303	\$ 37,657
Cash and Cash Equivalents in Segregated Accounts	-	-	-	90,912	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	32,760	435	5,837	-
Intergovernmental	-	-	-	115	-
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	\$ 19,237	\$ 457,636	\$ 752,400	\$ 357,167	\$ 37,657
Liabilities:					
Accounts Payable	-	10,404	1,765	-	-
Accrued Wages and Benefits Payable	-	-	5,127	-	-
Intergovernmental Payable	-	-	3,325	-	-
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-
Total Liabilities	-	10,404	10,217	-	-
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable					
Supplies Inventory	-	-	-	-	-
Restricted					
Public Safety	-	-	-	357,167	-
Health	-	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
General Government	19,237	447,232	742,183	-	-
Committed					
Parks and Recreation	-	-	-	-	37,657
Total Fund Balances	19,237	447,232	742,183	357,167	37,657
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,237	\$ 457,636	\$ 752,400	\$ 357,167	\$ 37,657

Improving Prosecution of Domestic Violence Grant	Opioid Settlement	911 Wireless Funding	Department of Youth Services	Transit Board
\$ -	\$ 61,703	\$ 511,175	\$ 622,392	\$ 3,901,903
-	-	-	-	-
-	-	-	-	-
-	-	-	-	252,446
-	-	28,581	-	730,191
-	-	-	-	-
-	-	-	-	-
-	-	-	-	7,736
-	-	-	-	-
<u>\$ -</u>	<u>\$ 61,703</u>	<u>\$ 539,756</u>	<u>\$ 622,392</u>	<u>\$ 4,892,276</u>
\$ -	\$ -	\$ 12,598	\$ 5,229	\$ 61,023
-	-	-	4,844	36,699
-	-	-	3,171	24,722
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	12,598	13,244	122,444
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	7,736
-	-	527,158	609,148	-
-	61,703	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	4,762,096
-	-	-	-	-
-	61,703	527,158	609,148	4,769,832
<u>\$ -</u>	<u>\$ 61,703</u>	<u>\$ 539,756</u>	<u>\$ 622,392</u>	<u>\$ 4,892,276</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2022

	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources	Domestic Court Special Projects
Assets:					
Pooled Cash and Investments	\$ 1,245,460	\$ 202,451	\$ 10,093	\$ 139,251	\$ 163,452
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	32,430	1,433
Intergovernmental	-	-	29	-	-
Special Assessments	195,432	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 1,440,892</u>	<u>\$ 202,451</u>	<u>\$ 10,122</u>	<u>\$ 171,681</u>	<u>\$ 164,885</u>
Liabilities:					
Accounts Payable	\$ -	\$ 35,711	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	-	-	108	-
Intergovernmental Payable	-	-	-	73	-
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>35,711</u>	<u>-</u>	<u>181</u>	<u>-</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	195,432	-	-	32,430	-
Total Deferred Inflows of Resources	<u>195,432</u>	<u>-</u>	<u>-</u>	<u>32,430</u>	<u>-</u>
Fund Balances:					
Nonspendable					
Supplies Inventory	-	-	-	-	-
Restricted					
Public Safety	-	166,740	-	-	-
Health	-	-	-	-	-
Human Service	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	1,245,460	-	-	-	-
General Government	-	-	10,122	139,070	164,885
Committed					
Parks and Recreation	-	-	-	-	-
Total Fund Balances	<u>1,245,460</u>	<u>166,740</u>	<u>10,122</u>	<u>139,070</u>	<u>164,885</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,440,892</u>	<u>\$ 202,451</u>	<u>\$ 10,122</u>	<u>\$ 171,681</u>	<u>\$ 164,885</u>

Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ 70	\$ 2,879,576	\$ -	\$ 1,422,281	\$ 26,760,638
-	-	-	-	480,742
-	-	4,053,879	5,822,990	9,876,869
-	243	-	-	605,083
-	232,814	197,943	54,591	6,217,398
-	-	-	-	195,432
-	-	-	-	1,968,464
-	2,600	-	-	359,317
-	1,012,963	-	-	1,012,963
<u>\$ 70</u>	<u>\$ 4,128,196</u>	<u>\$ 4,251,822</u>	<u>\$ 7,299,862</u>	<u>\$ 47,476,906</u>
\$ -	\$ 114,183	\$ -	\$ -	\$ 681,921
-	355,544	-	-	570,370
-	184,378	-	-	326,923
-	-	-	-	399,823
-	-	-	-	452,103
-	48,762	-	-	52,890
-	702,867	-	-	2,484,030
-	-	3,887,643	5,599,279	9,486,922
-	-	227,519	94,465	4,018,346
-	-	4,115,162	5,693,744	13,505,268
-	2,600	-	-	359,317
-	-	-	-	3,945,475
-	-	-	-	231,264
-	3,422,729	136,660	1,606,118	6,351,110
-	-	-	-	4,466,694
-	-	-	-	7,755,118
70	-	-	-	8,340,973
-	-	-	-	37,657
<u>70</u>	<u>3,425,329</u>	<u>136,660</u>	<u>1,606,118</u>	<u>31,487,608</u>
<u>\$ 70</u>	<u>\$ 4,128,196</u>	<u>\$ 4,251,822</u>	<u>\$ 7,299,862</u>	<u>\$ 47,476,906</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation	Planning
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	14,390,117	657,893	899,733	486,154
Investment Earnings	-	-	-	-	-	3,928
Licenses and Permits	558,052	-	-	-	-	-
Fines and Forfeitures	38,532	-	171,568	-	-	-
Special Assessments	-	-	-	-	-	-
Charges for Services	31,727	2,494,117	150,475	-	53,623	221,718
Miscellaneous	36,627	54	154,404	-	-	357,119
Total Revenues	<u>664,938</u>	<u>2,494,171</u>	<u>14,866,564</u>	<u>657,893</u>	<u>953,356</u>	<u>1,068,919</u>
Expenditures:						
Current:						
Public Safety	-	-	-	-	865,068	-
Health	713,406	-	-	-	-	-
Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	657,924	-	757,844
Public Works	-	-	11,061,738	-	-	-
General Government	-	2,765,786	-	-	-	-
Capital Outlay	29,583	33,240	3,117,157	-	51,620	7,511
Debt service:						
Principal Retirement	-	-	322,967	-	-	-
Interest and Fiscal Charges	-	-	2,129	-	-	-
Total Expenditures	<u>742,989</u>	<u>2,799,026</u>	<u>14,503,991</u>	<u>657,924</u>	<u>916,688</u>	<u>765,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,051)	(304,855)	362,573	(31)	36,668	303,564
Other Financing Sources (Uses):						
Transfers In	-	-	101,449	-	-	75,000
Transfers Out	(1,600)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,600)</u>	<u>-</u>	<u>101,449</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Net Change in Fund Balances	(79,651)	(304,855)	464,022	(31)	36,668	378,564
Fund Balance at Beginning of Year	254,842	554,527	6,209,764	101,731	137,644	3,986,430
Increase (Decrease) in Inventory	(1,437)	-	16,864	-	-	-
Fund Balance at End of Year	<u>\$ 173,754</u>	<u>\$ 249,672</u>	<u>\$ 6,690,650</u>	<u>\$ 101,700</u>	<u>\$ 174,312</u>	<u>\$ 4,364,994</u>

Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Election Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
799,092	2,215,072	-	-	-	404,329
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	505,404	24,711	164,908	32,400	-
-	-	-	-	-	-
<u>799,092</u>	<u>2,720,476</u>	<u>24,711</u>	<u>164,908</u>	<u>32,400</u>	<u>404,329</u>
-	-	-	-	-	-
-	2,777,203	-	-	-	-
-	-	-	-	-	-
747,022	-	20,445	63,043	33,861	403,992
-	301	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>747,022</u>	<u>2,777,504</u>	<u>20,445</u>	<u>63,043</u>	<u>33,861</u>	<u>403,992</u>
52,070	(57,028)	4,266	101,865	(1,461)	337
-	350,000	-	-	-	-
-	-	-	-	-	-
-	<u>350,000</u>	-	-	-	-
52,070	292,972	4,266	101,865	(1,461)	337
108,810	896,067	5,735	765,326	56,829	-
(2,964)	533	-	-	-	-
<u>\$ 157,916</u>	<u>\$ 1,189,572</u>	<u>\$ 10,001</u>	<u>\$ 867,191</u>	<u>\$ 55,368</u>	<u>\$ 337</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Prosecutor Legal Services
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	846,813	-	-	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	660	-
Special Assessments	-	-	-	-	-
Charges for Services	60,529	604,611	-	-	-
Miscellaneous	-	43,029	-	-	-
Total Revenues	<u>60,529</u>	<u>1,494,453</u>	<u>-</u>	<u>660</u>	<u>-</u>
Expenditures:					
Current:					
Public Safety	88,804	835,027	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
General Government	-	-	-	-	-
Capital Outlay	-	145,642	-	-	-
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>88,804</u>	<u>980,669</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,275)	513,784	-	660	-
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(28,275)	513,784	-	660	-
Fund Balance at Beginning of Year	76,992	1,435,212	646	15,995	3,444
Increase (Decrease) in Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 48,717</u>	<u>\$ 1,948,996</u>	<u>\$ 646</u>	<u>\$ 16,655</u>	<u>\$ 3,444</u>

Juvenile Probate Court Special Projects	Supreme Court of Ohio Grant	Emergency Planning	Conduct of Business	Domestic Violence	County Court Special Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	44,981	-	-	-
-	-	-	-	-	-
-	-	-	998	-	-
-	-	-	-	-	78,758
-	-	-	-	-	-
110,240	-	-	-	33,718	-
-	-	-	-	-	-
<u>110,240</u>	<u>-</u>	<u>44,981</u>	<u>998</u>	<u>33,718</u>	<u>78,758</u>
-	-	44,351	-	-	-
-	-	-	-	-	-
-	-	-	-	52,164	-
-	-	-	-	-	-
-	-	-	-	-	-
-	164,529	-	-	-	24,671
-	15,760	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>180,289</u>	<u>44,351</u>	<u>-</u>	<u>52,164</u>	<u>24,671</u>
110,240	(180,289)	630	998	(18,446)	54,087
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
110,240	(180,289)	630	998	(18,446)	54,087
138,138	180,289	91,862	10,580	20,357	559,466
-	-	-	-	-	-
<u>\$ 248,378</u>	<u>\$ -</u>	<u>\$ 92,492</u>	<u>\$ 11,578</u>	<u>\$ 1,911</u>	<u>\$ 613,553</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	72,572	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	124,630	-
Special Assessments	-	-	-	-	-
Charges for Services	-	283,859	560,114	-	-
Miscellaneous	351	-	26,117	36,372	-
Total Revenues	<u>351</u>	<u>283,859</u>	<u>586,231</u>	<u>233,574</u>	<u>-</u>
Expenditures:					
Current:					
Public Safety	-	-	-	275,717	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
General Government	390	225,955	353,985	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>390</u>	<u>225,955</u>	<u>353,985</u>	<u>275,717</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39)	57,904	232,246	(42,143)	-
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(39)	57,904	232,246	(42,143)	-
Fund Balance at Beginning of Year	19,276	389,328	509,937	399,310	37,657
Increase (Decrease) in Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 19,237</u>	<u>\$ 447,232</u>	<u>\$ 742,183</u>	<u>\$ 357,167</u>	<u>\$ 37,657</u>

Improving Prosecution of Domestic Violence Grant	Opioid Settlement	911 Wireless Funding	Department of Youth Services	Transit Board
\$ -	\$ -	\$ -	\$ -	\$ -
132,000	-	344,128	324,147	3,748,549
-	-	-	-	-
-	61,703	-	-	-
-	-	-	-	-
-	-	-	-	1,556,325
-	-	-	-	2,386
<u>132,000</u>	<u>61,703</u>	<u>344,128</u>	<u>324,147</u>	<u>5,307,260</u>
-	-	-	321,820	-
-	-	-	-	-
130,454	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	3,069,186
-	-	262,224	-	379,276
-	-	-	-	-
-	-	-	-	-
<u>130,454</u>	<u>-</u>	<u>262,224</u>	<u>321,820</u>	<u>3,448,462</u>
1,546	61,703	81,904	2,327	1,858,798
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,546</u>	<u>61,703</u>	<u>81,904</u>	<u>2,327</u>	<u>1,858,798</u>
(1,546)	-	445,254	606,821	2,913,684
-	-	-	-	(2,650)
<u>\$ -</u>	<u>\$ 61,703</u>	<u>\$ 527,158</u>	<u>\$ 609,148</u>	<u>\$ 4,769,832</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources	Domestic Court Special Projects
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	132,566	10,122	-	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	60,085	-
Special Assessments	173,584	-	-	-	-
Charges for Services	-	-	-	-	19,248
Miscellaneous	-	-	-	-	-
Total Revenues	<u>173,584</u>	<u>132,566</u>	<u>10,122</u>	<u>60,085</u>	<u>19,248</u>
Expenditures:					
Current:					
Public Safety	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	38,509	-	-	-	-
General Government	-	-	-	71,672	22,568
Capital Outlay	-	156,226	-	-	-
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>38,509</u>	<u>156,226</u>	<u>-</u>	<u>71,672</u>	<u>22,568</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	135,075	(23,660)	10,122	(11,587)	(3,320)
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	135,075	(23,660)	10,122	(11,587)	(3,320)
Fund Balance at Beginning of Year	1,110,385	190,400	-	150,657	168,205
Increase (Decrease) in Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 1,245,460</u>	<u>\$ 166,740</u>	<u>\$ 10,122</u>	<u>\$ 139,070</u>	<u>\$ 164,885</u>

Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 3,918,785	\$ 5,765,495	\$ 9,684,280
-	13,189,138	443,715	103,979	39,245,100
-	-	-	-	3,928
-	-	-	-	559,050
-	-	-	-	535,936
-	-	-	-	173,584
-	-	-	-	6,907,727
35	190,125	-	116,662	963,281
<u>35</u>	<u>13,379,263</u>	<u>4,362,500</u>	<u>5,986,136</u>	<u>58,072,886</u>
-	-	-	-	2,430,787
-	-	4,319,777	-	5,033,183
-	13,075,987	-	5,334,576	21,370,384
-	-	-	-	1,415,768
-	-	-	-	11,847,269
-	-	-	-	7,220,083
-	10,380	-	-	4,208,920
-	-	-	-	322,967
-	-	-	-	2,129
-	<u>13,086,367</u>	<u>4,319,777</u>	<u>5,334,576</u>	<u>53,851,490</u>
35	292,896	42,723	651,560	4,221,396
-	771,361	-	-	1,297,810
-	-	-	-	(1,600)
-	<u>771,361</u>	<u>-</u>	<u>-</u>	<u>1,296,210</u>
35	1,064,257	42,723	651,560	5,517,606
35	2,358,855	93,937	954,558	25,957,439
-	2,217	-	-	12,563
<u>\$ 70</u>	<u>\$ 3,425,329</u>	<u>\$ 136,660</u>	<u>\$ 1,606,118</u>	<u>\$ 31,487,608</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUND AS OF DECEMBER 31, 2022

	<u>Permanent Improvement</u>
Assets:	
Pooled Cash and Investments	\$ 10,344,044
Receivables:	
Special Assessments	41,452
Total Assets	<u>\$ 10,385,496</u>
Liabilities:	
Accounts Payable	\$ 251,868
Total Liabilities	<u>251,868</u>
Deferred Inflows of Resources:	
Unavailable Revenue	41,452
Total Deferred Inflows of Resources	<u>41,452</u>
Fund Balances:	
Restricted	113,518
Committed	9,824,544
Assigned	154,114
Total Fund Balances	<u>10,092,176</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,385,496</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Permanent Improvement</u>
Revenues:	
Intergovernmental	\$ 10,958
Special Assessments	20,736
Charges for Services	30,314
Total Revenues	<u>62,008</u>
Expenditures:	
Current:	
Capital Outlay	<u>357,828</u>
Total Expenditures	<u>357,828</u>
Deficiency of Revenues	
Under Expenditures	(295,820)
Other Financing Sources:	
Transfers In	<u>10,001,600</u>
Total Other Financing Sources	<u>10,001,600</u>
Net Change in Fund Balances	9,705,780
Fund Balance at Beginning of Year	386,396
Fund Balance at End of Year	<u>\$ 10,092,176</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2022

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 1,362,153	\$ 3,017	\$ 1,365,170
Receivables:			
Special Assessments	-	48,738	48,738
Total Assets	\$ 1,362,153	\$ 51,755	\$ 1,413,908
Deferred Inflows of Resources:			
Unavailable Revenue	-	48,738	48,738
Total Deferred Inflows of Resources	-	48,738	48,738
Fund Balances:			
Restricted	1,362,153	3,017	1,365,170
Total Fund Balances	1,362,153	3,017	1,365,170
Total Liabilities and Fund Balances	\$ 1,362,153	\$ 51,755	\$ 1,413,908

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 96,990	\$ -	\$ 96,990
Special Assessments	-	24,469	24,469
Total Revenues	<u>96,990</u>	<u>24,469</u>	<u>121,459</u>
Expenditures:			
Current:			
General Government	2,000	-	2,000
Debt service:			
Principal Retirement	2,158,486	21,679	2,180,165
Interest and Fiscal Charges	805,556	2,775	808,331
Total Expenditures	<u>2,966,042</u>	<u>24,454</u>	<u>2,990,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,869,052)	15	(2,869,037)
Other Financing Sources:			
Premium on Issuance of Debt	183	-	183
Transfers In	2,921,000	-	2,921,000
Total Other Financing Sources	<u>2,921,183</u>	<u>-</u>	<u>2,921,183</u>
Net Change in Fund Balances	52,131	15	52,146
Fund Balance at Beginning of Year	1,310,022	3,002	1,313,024
Fund Balance at End of Year	<u>\$ 1,362,153</u>	<u>\$ 3,017</u>	<u>\$ 1,365,170</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 50,000,000	\$ 50,000,000	\$ 52,743,946	\$ 2,743,946
Property Taxes	10,503,074	10,503,074	10,956,639	453,565
Intergovernmental	7,865,395	7,865,395	8,481,580	616,185
Investment Earnings	851,100	851,100	1,353,387	502,287
Licenses and Permits	13,750	13,750	13,205	(545)
Fines and Forfeitures	145,000	145,000	137,045	(7,955)
Charges for Services	12,621,309	12,621,309	13,905,090	1,283,781
Miscellaneous	1,241,372	1,241,372	1,635,440	394,068
Total Revenues	83,241,000	83,241,000	89,226,332	5,985,332
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,933,365	1,976,666	1,747,454	229,212
Materials and Supplies	12,416	12,416	5,009	7,407
Contractual Services	936,112	906,112	787,800	118,312
Other Expenditures	8,800	8,800	4,260	4,540
Capital Outlay	327,493	327,493	284,092	43,401
Total 911 Emergency Dispatchers	3,218,186	3,231,487	2,828,615	402,872
Adult Probation:				
Personal Services	993,640	993,640	963,260	30,380
Materials and Supplies	21,176	21,176	17,809	3,367
Contractual Services	44,741	44,741	25,226	19,515
Total Adult Probation	1,059,557	1,059,557	1,006,295	53,262
Coroner:				
Personal Services	742,340	648,377	643,656	4,721
Contractual Services	141,895	236,895	161,469	75,426
Total Coroner:	884,235	885,272	805,125	80,147
Emergency Management:				
Personal Services	364,065	376,104	375,810	294
Materials and Supplies	5,015	5,015	3,426	1,589
Contractual Services	72,001	78,501	72,471	6,030
Other Expenditures	1,600	1,600	915	685
Capital Outlay	32,278	22,751	21,177	1,574
Total Emergency Management	474,959	483,971	473,799	10,172
Miscellaneous Transfer:				
Personal Services	268,026	268,026	260,940	7,086
Total Miscellaneous Transfer	268,026	268,026	260,940	7,086
Safety Officer:				
Personal Services	236,338	258,338	212,979	45,359
Materials and Supplies	3,383	3,383	500	2,883
Contractual Services	137,636	158,636	124,378	34,258
Other Expenditures	500	500	198	302
Capital Outlay	51,758	27,758	19,507	8,251
Total Safety Officer	429,615	448,615	357,562	91,053
Sheriff:				
Personal Services	24,291,303	23,956,303	21,738,409	2,217,894
Materials and Supplies	1,325,679	1,625,679	1,370,108	255,571
Contractual Services	1,959,167	2,044,166	1,852,722	191,444
Other Expenditures	72,386	72,386	57,051	15,335
Capital Outlay	547,579	597,779	413,571	184,208
Total Sheriff	28,196,114	28,296,313	25,431,861	2,864,452
Total Public Safety	34,530,692	34,673,241	31,164,197	3,509,044

(Continued)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	400,000	400,000	226,779	173,221
Total Health and Welfare	400,000	400,000	226,779	173,221
Miscellaneous Transfer:				
Other Expenditures	73,784	73,784	73,784	-
Total Miscellaneous Transfer	73,784	73,784	73,784	-
Registration of Vital Statistics:				
Other Expenditures	187,500	937,500	706,013	231,487
Total Registration of Vital Statistics	187,500	937,500	706,013	231,487
Total Health	661,284	1,411,284	1,006,576	404,708
<u>Human Services:</u>				
Indigent Fees:				
Contractual Services	2,116,000	2,116,000	1,994,551	121,449
Total Indigent Fees	2,116,000	2,116,000	1,994,551	121,449
Miscellaneous Transfer:				
Other Expenditures	94,250	94,250	92,000	2,250
Total Miscellaneous Transfer	94,250	94,250	92,000	2,250
Veterans Service Commission:				
Personal Services	788,360	788,360	669,827	118,533
Materials and Supplies	39,534	39,534	17,169	22,365
Contractual Services	1,803,829	1,728,829	820,484	908,345
Other Expenditures	200,740	215,740	133,579	82,161
Capital Outlay	20,000	80,000	66,331	13,669
Total Veterans Service Commission	2,852,463	2,852,463	1,707,390	1,145,073
Total Human Services	5,062,713	5,062,713	3,793,941	1,268,772
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	536,052	536,657	510,934	25,723
Total Agriculture Transfer	536,052	536,657	510,934	25,723
Total Conservation and Recreation	536,052	536,657	510,934	25,723
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Contractual Services	10,000	10,000	10,000	-
Other Expenditures	25,000	25,000	25,000	-
Total Miscellaneous Transfer	35,000	35,000	35,000	-
Total Community and Economic Development	35,000	35,000	35,000	-
<u>Public Works:</u>				
Engineer Draftsmen:				
Personal Services	237,427	244,854	244,817	37
Total Engineer Draftsman	237,427	244,854	244,817	37
Total Public Works	237,427	244,854	244,817	37
<u>General Government:</u>				
Annexations:				
Other Expenditures	500	2,625	125	2,500
Total Annexations	500	2,625	125	2,500
Building Code:				
Personal Services	895,586	895,586	818,877	76,709
Materials and Supplies	36,205	44,205	37,606	6,599
Contractual Services	358,858	365,858	346,887	18,971
Other Expenditures	87,722	87,722	42,996	44,726
Capital Outlay	27,877	12,877	11,817	1,060
Total Building Code	1,406,248	1,406,248	1,258,183	148,065

(Continued)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	590,628	603,034	598,087	4,947
Materials and Supplies	73,859	73,859	72,307	1,552
Contractual Services	43,867	43,867	9,873	33,994
Other Expenditures	5,407	5,407	5,135	272
Capital Outlay	10,000	10,000	10,000	-
Total Building Services	723,761	736,167	695,402	40,765
Bureau of Inspection:				
Contractual Services	147,573	148,573	132,244	16,329
Total Bureau of Inspection	147,573	148,573	132,244	16,329
Capital Improvements:				
Capital Outlay	9,204,501	9,204,501	7,710,743	1,493,758
Total Capital Improvements	9,204,501	9,204,501	7,710,743	1,493,758
Clerk of Courts:				
Personal Services	1,652,192	1,712,192	1,687,721	24,471
Materials and Supplies	111,854	101,854	98,778	3,076
Contractual Services	38,963	37,963	27,817	10,146
Other Expenditures	7,700	17,700	17,621	79
Capital Outlay	19,598	20,598	20,598	-
Total Clerk of Courts	1,830,307	1,890,307	1,852,535	37,772
Common Pleas Court:				
Personal Services	1,207,742	1,215,583	1,039,556	176,027
Materials and Supplies	10,381	10,381	6,015	4,366
Contractual Services	117,206	117,206	70,771	46,435
Other Expenditures	22,243	22,243	16,355	5,888
Capital Outlay	1,000	1,000	-	1,000
Total Common Pleas Court	1,358,572	1,366,413	1,132,697	233,716
County Treasurer:				
Personal Services	589,588	589,588	486,410	103,178
Materials and Supplies	10,084	14,014	13,930	84
Contractual Services	83,811	79,075	78,947	128
Other Expenditures	42,328	49,797	49,724	73
Capital Outlay	16,508	9,844	8,550	1,294
Total County Treasurer	742,319	742,318	637,561	104,757
County Auditor:				
Personal Services	1,162,945	1,167,245	1,163,749	3,496
Materials and Supplies	8,731	12,231	10,933	1,298
Contractual Services	63,893	60,493	56,966	3,527
Other Expenditures	6,011	7,511	5,437	2,074
Capital Outlay	16,928	11,028	10,727	301
Total County Auditor	1,258,508	1,258,508	1,247,812	10,696
County Board of Elections:				
Personal Services	744,802	773,802	768,610	5,192
Materials and Supplies	78,416	51,416	43,577	7,839
Contractual Services	388,080	434,080	398,164	35,916
Other Expenditures	2,600	2,600	2,220	380
Capital Outlay	50,000	2,000	1,668	332
Total County Board of Elections	1,263,898	1,263,898	1,214,239	49,659
County Commissioners:				
Personal Services	778,737	790,218	778,143	12,075
Contractual Services	27,457	397,342	391,212	6,130
Other Expenditures	64,704	737,174	728,691	8,483
Total County Commissioners	870,898	1,924,734	1,898,046	26,688

(Continued)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	528,573	528,573	508,337	20,236
Materials and Supplies	4,374	4,374	2,811	1,563
Contractual Services	146,733	124,733	93,314	31,419
Other Expenditures	4,119	4,119	2,917	1,202
Capital Outlay	11,512	33,512	28,641	4,871
Total County Planning	695,311	695,311	636,020	59,291
County Prosecutor:				
Personal Services	2,650,327	2,722,016	2,680,622	41,394
Materials and Supplies	16,278	16,278	8,683	7,595
Contractual Services	160,801	160,802	105,680	55,122
Other Expenditures	109,158	109,158	64,838	44,320
Total County Prosecutor	2,936,564	3,008,254	2,859,823	148,431
County Recorder:				
Personal Services	547,682	547,682	494,707	52,975
Materials and Supplies	500	500	288	212
Contractual Services	1,050	1,050	-	1,050
Other Expenditures	3,200	3,200	3,111	89
Total County Recorder	552,432	552,432	498,106	54,326
Court of Appeals:				
Other Expenditures	35,000	35,000	19,783	15,217
Total Court of Appeals	35,000	35,000	19,783	15,217
Domestic Court:				
Personal Services	1,681,594	1,714,594	1,691,509	23,085
Materials and Supplies	8,315	8,315	6,617	1,698
Contractual Services	26,937	26,937	16,137	10,800
Other Expenditures	28,683	28,683	23,971	4,712
Total Domestic Court	1,745,529	1,778,529	1,738,234	40,295
Employee Recreation:				
Other Expenditures	1,967	1,967	-	1,967
Total Employee Recreation	1,967	1,967	-	1,967
Human Resources:				
Personal Services	374,440	391,446	387,621	3,825
Materials and Supplies	1,800	1,800	236	1,564
Contractual Services	93,000	93,000	28,918	64,082
Other Expenditures	25,000	7,993	5,093	2,900
Capital Outlay	2,614	2,614	2,614	-
Total Human Resources	496,854	496,853	424,482	72,371
Humane Officer:				
Other Expenditures	43,663	43,663	43,663	-
Total Humane Officer	43,663	43,663	43,663	-
Information Systems:				
Personal Services	923,339	935,667	926,871	8,796
Materials and Supplies	8,000	8,000	7,202	798
Contractual Services	751,871	751,871	691,534	60,337
Other Expenditures	200	200	-	200
Capital Outlay	572,534	572,534	565,726	6,808
Total Information Systems	2,255,944	2,268,272	2,191,333	76,939

(Continued)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	540,000	540,000	251,841	288,159
Contractual Services	748,481	748,481	743,739	4,742
Total Insurance/Pension/Taxes	1,288,481	1,288,481	995,580	292,901
Juvenile Court:				
Personal Services	3,336,644	3,338,645	3,208,060	130,585
Materials and Supplies	28,500	28,500	26,829	1,671
Contractual Services	2,041,183	2,030,183	1,828,403	201,780
Other Expenditures	46,622	46,622	30,026	16,596
Capital Outlay	29,287	29,287	28,984	303
Total Juvenile Court	5,482,236	5,473,237	5,122,302	350,935
Maintenance & Operations:				
Personal Services	368,631	368,631	339,473	29,158
Materials and Supplies	397,716	397,716	311,045	86,671
Contractual Services	1,905,712	1,905,712	1,509,716	395,996
Other Expenditures	13,000	13,000	-	13,000
Capital Outlay	89,375	89,375	54,580	34,795
Total Maintenance & Operations	2,774,434	2,774,434	2,214,814	559,620
Miscellaneous Transfer:				
Personal Services	41,982	41,982	39,982	2,000
Contractual Services	309,011	3,599,196	3,599,196	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	500,993	3,791,178	3,789,178	2,000
Municipal Court:				
Personal Services	237,690	237,690	226,063	11,627
Contractual Services	60,000	60,000	50,681	9,319
Total Municipal Court	297,690	297,690	276,744	20,946
Probate Court:				
Personal Services	489,459	508,109	483,987	24,122
Materials and Supplies	7,000	7,000	5,589	1,411
Contractual Services	24,850	15,200	10,496	4,704
Other Expenditures	61,315	69,315	45,084	24,231
Total Probate Court	582,624	599,624	545,156	54,468
Records Center:				
Personal Services	362,752	362,752	341,748	21,004
Materials and Supplies	14,000	14,000	4,921	9,079
Contractual Services	57,436	54,436	27,132	27,304
Other Expenditures	850	850	311	539
Capital Outlay	30,000	33,000	30,477	2,523
Total Records Center	465,038	465,038	404,589	60,449
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Unanticipated Emergency:				
Other Expenditures	20,000	20,000	1,145	18,855
Total Unanticipated Emergency	20,000	20,000	1,145	18,855

(Continued)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	217,547	(217,547)
Total Unclaimed Money	-	-	217,547	(217,547)
Total General Government	39,001,845	43,554,255	39,778,086	3,776,169
Debt Service:				
Principal Retirement	427,642	2,027,642	2,027,642	-
Interest and Fiscal Charges	14,461	14,461	14,461	-
Issuance Costs	-	32,854	32,854	-
Total Principal Retirement	442,103	2,074,957	2,074,957	-
Total Expenditures	80,507,116	87,592,961	78,608,508	8,984,453
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,733,884	(4,351,961)	10,617,824	14,969,785
Other Financing Sources (Uses):				
Issuance of Debt	-	4,890,000	4,890,000	-
Premium on Issuance	-	54,488	54,488	-
Advances In	-	-	4,089	4,089
Advances Out	-	(500,000)	(4,089)	495,911
Transfers In	27,000	27,000	-	(27,000)
Transfers Out	(6,665,800)	(26,702,249)	(24,503,691)	2,198,558
Total Other Financing Sources (Uses)	(6,638,800)	(22,230,761)	(19,559,203)	2,671,558
Net Change in Fund Balances	(3,904,916)	(26,582,722)	(8,941,379)	17,641,343
Fund Balance, Beginning of Year	56,801,611	56,801,611	56,801,611	-
Prior Year Encumbrances Appropriated	2,803,583	2,803,583	2,803,583	-
Fund Balance, End of Year	<u>\$ 55,700,278</u>	<u>\$ 33,022,472</u>	<u>\$ 50,663,815</u>	<u>\$ 17,641,343</u>

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Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - Special Revenue Funds
For the Year Ended December 31, 2022

Developmental Disabilities Fund

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 12,610,311	\$ 12,610,311	\$ 12,946,533	\$ 336,222
Intergovernmental	2,986,314	2,986,314	3,777,526	791,212
Investment Earnings	-	-	(40,960)	(40,960)
Miscellaneous	644,000	644,000	56,140	(587,860)
Total Revenues	16,240,625	16,240,625	16,739,239	498,614
Expenditures:				
Human Services:				
Personal Services	7,839,562	7,839,075	6,827,541	1,011,534
Materials and Supplies	138,923	138,923	109,009	29,914
Contractual Services	10,927,608	10,427,608	7,145,394	3,282,214
Other Expenditures	962,094	962,581	432,174	530,407
Capital Outlay	1,004,975	1,004,975	167,681	837,294
Total Expenditures	20,873,162	20,373,162	14,681,799	5,691,363
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,632,537)	(4,132,537)	2,057,440	6,189,977
Other Financing Sources (Uses):				
Transfers Out	-	(1,680,000)	-	1,680,000
Total Other Financing Sources (Uses)	-	(1,680,000)	-	1,680,000
Net Change in Fund Balances	(4,632,537)	(5,812,537)	2,057,440	7,869,977
Fund Balance, Beginning of Year	24,523,054	24,523,054	24,523,054	-
Prior Year Encumbrances Appropriated	789,007	789,007	789,007	-
Fund Balance, End of Year	\$ 20,679,524	\$ 19,499,524	\$ 27,369,501	\$ 7,869,977

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - Special Revenue Funds
For the Year Ended December 31, 2022

Children's Services Fund

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 8,093,074	\$ 8,093,074	\$ 8,737,716	\$ 644,642
Intergovernmental	8,609,641	8,609,641	7,824,953	(784,688)
Miscellaneous	115,750	115,750	248,232	132,482
Total Revenues	16,818,465	16,818,465	16,810,901	(7,564)
Expenditures:				
Human Services:				
Contractual Services	18,622,137	15,706,089	14,739,432	966,657
Other Expenditures	810,492	810,492	746,254	64,238
Total Expenditures	19,432,629	16,516,581	15,485,686	1,030,895
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,614,164)	301,884	1,325,215	1,023,331
Other Financing Sources (Uses):				
Transfers In	2,690,114	2,394,170	284,881	(2,109,289)
Transfers Out	-	(604,056)	-	604,056
Total Other Financing Sources (Uses)	2,690,114	1,790,114	284,881	(1,505,233)
Net Change in Fund Balances	75,950	2,091,998	1,610,096	(481,902)
Fund Balance, Beginning of Year	5,172,833	5,172,833	5,172,833	-
Prior Year Encumbrances Appropriated	121,731	121,731	121,731	-
Fund Balance, End of Year	\$ 5,370,514	\$ 7,386,562	\$ 6,904,660	\$ (481,902)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Major Funds - Special Revenue Funds
For the Year Ended December 31, 2022

ARPA Fund

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 17,150,648	\$ 17,150,648	\$ 14,343,261	\$ (2,807,387)
Investment Earnings	-	-	11,681	11,681
Total Revenues	17,150,648	17,150,648	14,354,942	(2,795,706)
Expenditures:				
General Government:				
Personal Services	459,300	459,300	459,300	-
Total General Government	459,300	459,300	459,300	-
Public Works:				
Personal Services	740,700	740,700	304,612	436,088
Materials and Supplies	50,000	50,000	-	50,000
Contractual Services	9,410,100	17,410,100	6,230,712	11,179,388
Other Expenditures	144,781	144,781	22,449	122,332
Capital Outlay	2,327,383	2,327,383	408,847	1,918,536
Total Public Works	12,672,964	20,672,964	6,966,620	13,706,344
Total Expenditures	13,132,264	21,132,264	7,425,920	13,706,344
Net Change in Fund Balances	4,018,384	(3,981,616)	6,929,022	10,910,638
Fund Balance, Beginning of Year	15,546,341	15,546,341	15,546,341	-
Prior Year Encumbrances Appropriated	1,282,264	1,282,264	1,282,264	-
Fund Balance, End of Year	\$ 20,846,989	\$ 12,846,989	\$ 23,757,627	\$ 10,910,638

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Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Dog and Kennel Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 620,000	\$ 554,187	\$ (65,813)
Fines and Forfeitures	83,500	38,177	(45,323)
Charges for Services	54,500	32,017	(22,483)
Miscellaneous	28,000	36,886	8,886
Total Revenues	786,000	661,267	(124,733)
Expenditures:			
Health:			
Personal Services	559,276	494,770	64,506
Materials and Supplies	54,428	48,093	6,335
Contractual Services	212,162	176,204	35,958
Other Expenditures	10,353	7,827	2,526
Capital Outlay	35,995	31,538	4,457
Total Expenditures	872,214	758,432	113,782
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,214)	(97,165)	(10,951)
Other Financing Uses:			
Transfers Out	(1,600)	(1,600)	-
Total Other Financing Uses	(1,600)	(1,600)	-
Net Change in Fund Balances	(87,814)	(98,765)	(10,951)
Fund Balance, Beginning of Year	212,234	212,234	-
Prior Year Encumbrances Appropriated	41,875	41,875	-
Fund Balance, End of Year	\$ 166,295	\$ 155,344	\$ (10,951)

Licking County

Schedule of Revenues, Expenditures, and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022

Real Estate Assessment Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	2,304,500	2,494,142	189,642
Miscellaneous	500	54	(446)
Total Revenues	2,305,000	2,494,196	189,196
Expenditures:			
General Government:			
Personal Services	1,857,547	1,820,542	37,005
Materials and Supplies	13,006	9,667	3,339
Contractual Services	1,079,852	1,070,332	9,520
Other Expenditures	11,000	4,620	6,380
Capital Outlay	35,000	34,190	810
Total Expenditures	2,996,405	2,939,351	57,054
 Net Change in Fund Balances	 (691,405)	 (445,155)	 246,250
 Fund Balance, Beginning of Year	 639,937	 639,937	 -
Prior Year Encumbrances Appropriated	79,455	79,455	-
Fund Balance, End of Year	\$ 27,987	\$ 274,237	\$ 246,250

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Motor Vehicle and Gasoline Tax Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 14,714,000	\$ 14,367,349	\$ (346,651)
Fines and Forfeitures	161,000	174,926	13,926
Charges for Services	-	118,697	118,697
Miscellaneous	138,000	169,209	31,209
Total Revenues	15,013,000	14,830,181	(182,819)
Expenditures:			
Public Works:			
Personal Services	4,445,036	4,371,284	73,752
Materials and Supplies	1,782,715	1,713,521	69,194
Contractual Services	5,265,066	5,170,977	94,089
Other Expenditures	1,507,580	85,041	1,422,539
Capital Outlay	5,620,013	3,554,148	2,065,865
Debt service:			
Principal Retirement	322,967	322,967	-
Interest and Fiscal Charges	89,233	2,129	87,104
Total Expenditures	19,032,610	15,220,067	3,812,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,019,610)	(389,886)	3,629,724
Other Financing Uses			
Transfers In	-	101,449	101,449
Total Other Financing Uses	-	101,449	101,449
Net Change in Fund Balances	(4,019,610)	(288,437)	3,731,173
Fund Balance, Beginning of Year	4,533,621	4,533,621	-
Prior Year Encumbrances Appropriated	284,535	284,535	-
Fund Balance, End of Year	\$ 798,546	\$ 4,529,719	\$ 3,731,173

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Hotel-Motel Tax Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 600,000	\$ 648,438	\$ 48,438
Total Revenues	<u>600,000</u>	<u>648,438</u>	<u>48,438</u>
Expenditures:			
Community and Economic Development:			
Other Expenditures	<u>657,924</u>	<u>657,924</u>	<u>-</u>
Total Expenditures	<u>657,924</u>	<u>657,924</u>	<u>-</u>
Net Change in Fund Balances	(57,924)	(9,486)	48,438
Fund Balance, Beginning of Year	66,055	66,055	-
Fund Balance, End of Year	<u>\$ 8,131</u>	<u>\$ 56,569</u>	<u>\$ 48,438</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Adult Probation Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 860,564	\$ 863,440	\$ 2,876
Charges for Services	65,000	51,856	(13,144)
Total Revenues	<u>925,564</u>	<u>915,296</u>	<u>(10,268)</u>
Expenditures:			
Public Safety:			
Personal Services	633,249	567,663	65,586
Materials and Supplies	98,893	69,680	29,213
Contractual Services	497,071	262,702	234,369
Other Expenditures	30,299	21,820	8,479
Capital Outlay	69,795	54,700	15,095
Total Expenditures	<u>1,329,307</u>	<u>976,565</u>	<u>352,742</u>
Net Change in Fund Balances	(403,743)	(61,269)	342,474
Fund Balance, Beginning of Year	507,916	507,916	-
Prior Year Encumbrances Appropriated	132,423	132,423	-
Fund Balance, End of Year	<u>\$ 236,596</u>	<u>\$ 579,070</u>	<u>\$ 342,474</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Planning Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 610,000	\$ 596,211	\$ (13,789)
Investment Earnings	2,850	4,111	1,261
Charges for Services	340,000	161,093	(178,907)
Miscellaneous	170,000	342,632	172,632
Total Revenues	1,122,850	1,104,047	(18,803)
Expenditures:			
Community and Economic Development:			
Personal Services	221,957	158,253	63,704
Materials and Supplies	2,130	750	1,380
Contractual Services	1,664,570	869,579	794,991
Other Expenditures	49,587	1,916	47,671
Capital Outlay	14,364	11,009	3,355
Total Expenditures	1,952,608	1,041,507	911,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	(829,758)	62,540	892,298
Other Financing Sources:			
Transfers In	-	75,000	75,000
Total Other Financing Sources	-	75,000	75,000
Net Change in Fund Balances	(829,758)	137,540	967,298
Fund Balance, Beginning of Year	1,349,019	1,349,019	-
Prior Year Encumbrances Appropriated	627,807	627,807	-
Fund Balance, End of Year	\$ 1,147,068	\$ 2,114,366	\$ 967,298

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Litter Control and Recycling Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 769,310	\$ 797,950	\$ 28,640
Total Revenues	<u>769,310</u>	<u>797,950</u>	<u>28,640</u>
Expenditures:			
Public Works:			
Personal Services	147,687	139,180	8,507
Materials and Supplies	7,447	4,566	2,881
Contractual Services	643,527	628,898	14,629
Other Expenditures	54,635	7,669	46,966
Total Expenditures	<u>853,296</u>	<u>780,313</u>	<u>72,983</u>
Net Change in Fund Balances	(83,986)	17,637	101,623
Fund Balance, Beginning of Year	81,177	81,177	-
Prior Year Encumbrances Appropriated	32,151	32,151	-
Fund Balance, End of Year	<u>\$ 29,342</u>	<u>\$ 130,965</u>	<u>\$ 101,623</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Child Support Enforcement Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,649,995	\$ 2,208,433	\$ (441,562)
Charges for Services	613,276	505,444	(107,832)
Total Revenues	<u>3,263,271</u>	<u>2,713,877</u>	<u>(549,394)</u>
Expenditures:			
Human Services:			
Personal Services	3,289,765	2,428,596	861,169
Materials and Supplies	60,759	41,653	19,106
Contractual Services	606,500	424,851	181,649
Other Expenditures	25,006	12,514	12,492
Capital Outlay	45,272	301	44,971
Total Expenditures	<u>4,027,302</u>	<u>2,907,915</u>	<u>1,119,387</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(764,031)	(194,038)	569,993
Other Financing Sources:			
Transfers In	350,000	350,000	-
Total Other Financing Sources	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	(414,031)	155,962	569,993
Fund Balance, Beginning of Year	910,648	910,648	-
Prior Year Encumbrances Appropriated	90,037	90,037	-
Fund Balance, End of Year	<u>\$ 586,654</u>	<u>\$ 1,156,647</u>	<u>\$ 569,993</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Indigent Guardianship Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 25,000	\$ 24,641	\$ (359)
Total Revenues	<u>25,000</u>	<u>24,641</u>	<u>(359)</u>
Expenditures:			
General Government:			
Other Expenditures	25,435	20,635	4,800
Total Expenditures	<u>25,435</u>	<u>20,635</u>	<u>4,800</u>
Net Change in Fund Balances	(435)	4,006	4,441
Fund Balance, Beginning of Year	3,190	3,190	-
Prior Year Encumbrances Appropriated	935	935	-
Fund Balance, End of Year	<u>\$ 3,690</u>	<u>\$ 8,131</u>	<u>\$ 4,441</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Legal Research Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 149,200	\$ 161,619	\$ 12,419
Total Revenues	<u>149,200</u>	<u>161,619</u>	<u>12,419</u>
Expenditures:			
General Government:			
Contractual Services	156,844	67,564	89,280
Total Expenditures	<u>156,844</u>	<u>67,564</u>	<u>89,280</u>
Net Change in Fund Balances	(7,644)	94,055	101,699
Fund Balance, Beginning of Year	750,171	750,171	-
Prior Year Encumbrances Appropriated	6,844	6,844	-
Fund Balance, End of Year	<u>\$ 749,371</u>	<u>\$ 851,070</u>	<u>\$ 101,699</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Computer Replacement Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 30,000	\$ 32,376	\$ 2,376
Total Revenues	<u>30,000</u>	<u>32,376</u>	<u>2,376</u>
Expenditures:			
General Government:			
Contractual Services	46,800	44,661	2,139
Total Expenditures	<u>46,800</u>	<u>44,661</u>	<u>2,139</u>
Net Change in Fund Balances	(16,800)	(12,285)	4,515
Fund Balance, Beginning of Year	54,822	54,822	-
Prior Year Encumbrances Appropriated	10,800	10,800	-
Fund Balance, End of Year	<u>\$ 48,822</u>	<u>\$ 53,337</u>	<u>\$ 4,515</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Certificate of Title Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 2,000,000	\$ 1,849,220	\$ (150,780)
Miscellaneous	-	350	350
Total Revenues	<u>2,000,000</u>	<u>1,849,570</u>	<u>(150,430)</u>
Expenditures:			
General Government:			
Personal Services	1,467,021	1,444,560	22,461
Materials and Supplies	30,000	17,633	12,367
Contractual Services	246,853	222,943	23,910
Other Expenditures	16,056	15,175	881
Capital Outlay	32,303	31,535	768
Total Expenditures	<u>1,792,233</u>	<u>1,731,846</u>	<u>60,387</u>
Net Change in Fund Balances	207,767	117,724	(90,043)
Fund Balance, Beginning of Year	2,445,218	2,445,218	-
Prior Year Encumbrances Appropriated	4,445	4,445	-
Fund Balance, End of Year	<u>\$ 2,657,430</u>	<u>\$ 2,567,387</u>	<u>\$ (90,043)</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

County Recorder Equipment Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 123,178	\$ (16,822)
Total Revenues	<u>140,000</u>	<u>123,178</u>	<u>(16,822)</u>
Expenditures:			
General Government:			
Contractual Services	352,871	79,624	273,247
Total Expenditures	<u>352,871</u>	<u>79,624</u>	<u>273,247</u>
Net Change in Fund Balances	(212,871)	43,554	256,425
Fund Balance, Beginning of Year	686,357	686,357	-
Prior Year Encumbrances Appropriated	2,871	2,871	-
Fund Balance, End of Year	<u>\$ 476,357</u>	<u>\$ 732,782</u>	<u>\$ 256,425</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Concealed Handgun Licensing Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 107,594	\$ 60,529	\$ (47,065)
Total Revenues	<u>107,594</u>	<u>60,529</u>	<u>(47,065)</u>
Expenditures:			
Public Safety:			
Personal Services	62,424	62,142	282
Contractual Services	75,795	39,188	36,607
Total Expenditures	<u>138,219</u>	<u>101,330</u>	<u>36,889</u>
Net Change in Fund Balances	(30,625)	(40,801)	(10,176)
Fund Balance, Beginning of Year	79,445	79,445	-
Prior Year Encumbrances Appropriated	3,799	3,799	-
Fund Balance, End of Year	<u>\$ 52,619</u>	<u>\$ 42,443</u>	<u>\$ (10,176)</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Sheriff Grants Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 896,899	\$ 845,473	\$ (51,426)
Charges for Services	610,655	626,236	15,581
Miscellaneous	-	43,029	43,029
Total Revenues	<u>1,507,554</u>	<u>1,514,738</u>	<u>7,184</u>
Expenditures:			
Public Safety:			
Personal Services	746,775	639,898	106,877
Materials and Supplies	62,384	46,215	16,169
Contractual Services	144,718	59,766	84,952
Other Expenditures	235,600	112,303	123,297
Capital Outlay	206,474	145,642	60,832
Total Expenditures	<u>1,395,951</u>	<u>1,003,824</u>	<u>392,127</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,603	510,914	399,311
Other Financing Sources:			
Transfers In	15,000	-	(15,000)
Total Other Financing Sources	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
Net Change in Fund Balances	126,603	510,914	384,311
Fund Balance, Beginning of Year	1,393,002	1,393,002	-
Prior Year Encumbrances Appropriated	37,188	37,188	-
Fund Balance, End of Year	<u>\$ 1,556,793</u>	<u>\$ 1,941,104</u>	<u>\$ 384,311</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Improving Prosecution of Domestic Violence Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 223,186	\$ 132,000	\$ (91,186)
Total Revenues	223,186	132,000	(91,186)
Expenditures:			
Human Services:			
Personal Services	135,096	135,096	-
Total Expenditures	135,096	135,096	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,090	(3,096)	(91,186)
Other Financing Sources (Uses):			
Advances In	-	4,089	4,089
Advances Out	(4,089)	(4,089)	-
Total Other Financing Sources (Uses)	(4,089)	-	4,089
Net Change in Fund Balances	84,001	(3,096)	(87,097)
Fund Balance, Beginning of Year	3,096	3,096	-
Fund Balance, End of Year	\$ 87,097	\$ -	\$ (87,097)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Local Delinquency Prevention Fund

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

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Juvenile Indigent Alcohol Treatment Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 500	\$ 672	\$ 172
Total Revenues	<u>500</u>	<u>672</u>	<u>172</u>
Expenditures:			
Public Safety:			
Contractual Services	3,000	-	3,000
Total Expenditures	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Net Change in Fund Balances	(2,500)	672	3,172
Fund Balance, Beginning of Year	15,968	15,968	-
Fund Balance, End of Year	<u>\$ 13,468</u>	<u>\$ 16,640</u>	<u>\$ 3,172</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Prosecutor Legal Services Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	3,444	3,444	-
Fund Balance, End of Year	\$ 3,444	\$ 3,444	\$ -

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Emergency Planning Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 31,592	\$ 44,981	\$ 13,389
Total Revenues	<u>31,592</u>	<u>44,981</u>	<u>13,389</u>
Expenditures:			
Public Safety:			
Other Expenditures	83,364	41,889	41,475
Total Expenditures	<u>83,364</u>	<u>41,889</u>	<u>41,475</u>
Net Change in Fund Balances	(51,772)	3,092	54,864
Fund Balance, Beginning of Year	91,135	91,135	-
Prior Year Encumbrances Appropriated	727	727	-
Fund Balance, End of Year	<u>\$ 40,090</u>	<u>\$ 94,954</u>	<u>\$ 54,864</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Opioid Settlement Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 61,703	\$ 61,703
Total Revenues	-	61,703	61,703
Net Change in Fund Balances	-	61,703	61,703
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 61,703	\$ 61,703

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Conduct of Business Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 999	\$ 99
Total Revenues	<u>900</u>	<u>999</u>	<u>99</u>
Expenditures:			
General Government:			
Contractual Services	2,500	-	2,500
Total Expenditures	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Net Change in Fund Balances	(1,600)	999	2,599
Fund Balance, Beginning of Year	10,530	10,530	-
Fund Balance, End of Year	<u>\$ 8,930</u>	<u>\$ 11,529</u>	<u>\$ 2,599</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Domestic Violence Fund

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:			
Charges for Services	\$ 35,000	\$ 33,458	\$ (1,542)
Total Revenues	<u>35,000</u>	<u>33,458</u>	<u>(1,542)</u>
Expenditures:			
Human Services:			
Contractual Services	35,000	33,548	1,452
Total Expenditures	<u>35,000</u>	<u>33,548</u>	<u>1,452</u>
Net Change in Fund Balances	-	(90)	(90)
Fund Balance, Beginning of Year	18,707	18,707	-
Fund Balance, End of Year	<u>\$ 18,707</u>	<u>\$ 18,617</u>	<u>\$ (90)</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

County Court Special Projects Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 74,983	\$ (9,017)
Total Revenues	<u>84,000</u>	<u>74,983</u>	<u>(9,017)</u>
Expenditures:			
General Government:			
Other Expenditures	206,604	31,733	174,871
Total Expenditures	<u>206,604</u>	<u>31,733</u>	<u>174,871</u>
Net Change in Fund Balances	(122,604)	43,250	165,854
Fund Balance, Beginning of Year	548,087	548,087	-
Prior Year Encumbrances Appropriated	6,604	6,604	-
Fund Balance, End of Year	<u>\$ 432,087</u>	<u>\$ 597,941</u>	<u>\$ 165,854</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Indigent Counsel Fees Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ -	\$ 351	\$ 351
Total Revenues	<u>-</u>	<u>351</u>	<u>351</u>
Expenditures:			
General Government:			
Contractual Services	17,483	390	17,093
Total Expenditures	<u>17,483</u>	<u>390</u>	<u>17,093</u>
Net Change in Fund Balances	(17,483)	(39)	17,444
Fund Balance, Beginning of Year	19,276	19,276	-
Fund Balance, End of Year	<u>\$ 1,793</u>	<u>\$ 19,237</u>	<u>\$ 17,444</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Coroners Laboratory Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 200,000	\$ 254,729	\$ 54,729
Total Revenues	<u>200,000</u>	<u>254,729</u>	<u>54,729</u>
Expenditures:			
General Government:			
Materials and Supplies	286,148	257,601	28,547
Total Expenditures	<u>286,148</u>	<u>257,601</u>	<u>28,547</u>
Net Change in Fund Balances	(86,148)	(2,872)	83,276
Fund Balance, Beginning of Year	363,817	363,817	-
Prior Year Encumbrances Appropriated	36,148	36,148	-
Fund Balance, End of Year	<u>\$ 313,817</u>	<u>\$ 397,093</u>	<u>\$ 83,276</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Delinquent Tax Collection Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 380,000	\$ 560,114	\$ 180,114
Miscellaneous	10,000	28,721	18,721
Total Revenues	390,000	588,835	198,835
Expenditures:			
General Government:			
Personal Services	339,802	311,516	28,286
Materials and Supplies	3,116	361	2,755
Contractual Services	94,739	57,406	37,333
Other Expenditures	8,300	56	8,244
Capital Outlay	10,000	-	10,000
Total Expenditures	455,957	369,339	86,618
Net Change in Fund Balances	(65,957)	219,496	285,453
Fund Balance, Beginning of Year	512,217	512,217	-
Prior Year Encumbrances Appropriated	11,381	11,381	-
Fund Balance, End of Year	\$ 457,641	\$ 743,094	\$ 285,453

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Law Enforcement Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 791	\$ 791
Fines and Forfeitures	-	33,888	33,888
Miscellaneous	30,000	37,545	7,545
Total Revenues	<u>30,000</u>	<u>72,224</u>	<u>42,224</u>
Expenditures:			
Public Safety:			
Contractual Services	79,000	72,840	6,160
Total Expenditures	<u>79,000</u>	<u>72,840</u>	<u>6,160</u>
Net Change in Fund Balances	(49,000)	(616)	48,384
Fund Balance, Beginning of Year	260,393	260,393	-
Fund Balance, End of Year	<u>\$ 211,393</u>	<u>\$ 259,777</u>	<u>\$ 48,384</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Open Space and Recreation Fund

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

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

911 Wireless Funding Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 333,248	\$ 364,232	\$ 30,984
Total Revenues	<u>333,248</u>	<u>364,232</u>	<u>30,984</u>
Expenditures:			
Public Safety:			
Capital Outlay	360,510	300,973	59,537
Total Expenditures	<u>360,510</u>	<u>300,973</u>	<u>59,537</u>
Net Change in Fund Balances	(27,262)	63,259	90,521
Fund Balance, Beginning of Year	406,416	406,416	-
Prior Year Encumbrances Appropriated	27,262	27,262	-
Fund Balance, End of Year	<u>\$ 406,416</u>	<u>\$ 496,937</u>	<u>\$ 90,521</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Department of Youth Services Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 274,642	\$ 324,147	\$ 49,505
Total Revenues	<u>274,642</u>	<u>324,147</u>	<u>49,505</u>
Expenditures:			
Public Safety:			
Personal Services	347,696	271,176	76,520
Contractual Services	142,720	79,372	63,348
Other Expenditures	14,416	2,435	11,981
Total Expenditures	<u>504,832</u>	<u>352,983</u>	<u>151,849</u>
Net Change in Fund Balances	(230,190)	(28,836)	201,354
Fund Balance, Beginning of Year	582,497	582,497	-
Prior Year Encumbrances Appropriated	33,976	33,976	-
Fund Balance, End of Year	<u>\$ 386,283</u>	<u>\$ 587,637</u>	<u>\$ 201,354</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Juvenile Probate Special Projects Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 100,000	\$ 110,504	\$ 10,504
Total Revenues	<u>100,000</u>	<u>110,504</u>	<u>10,504</u>
Expenditures:			
General Government:			
Other Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	90,000	110,504	20,504
Fund Balance, Beginning of Year	<u>131,326</u>	<u>131,326</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 221,326</u>	<u>\$ 241,830</u>	<u>\$ 20,504</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Supreme Court of Ohio Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
General Government:			
Contractual Services	164,529	164,529	-
Capital Outlay	15,760	15,760	-
Total Expenditures	180,289	180,289	-
Net Change in Fund Balances	(180,289)	(180,289)	-
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	180,289	180,289	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Transit Board Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 4,439,084	\$ 3,270,585	\$ (1,168,499)
Charges for Services	1,083,981	1,321,722	237,741
Miscellaneous	75,000	2,386	(72,614)
Total Revenues	<u>5,598,065</u>	<u>4,594,693</u>	<u>(1,003,372)</u>
Expenditures:			
General Government:			
Personal Services	2,510,107	2,245,083	265,024
Materials and Supplies	5,220	4,722	498
Contractual Services	1,190,702	953,131	237,571
Other Expenditures	6,000	5,007	993
Capital Outlay	1,425,962	1,049,567	376,395
Total Expenditures	<u>5,137,991</u>	<u>4,257,510</u>	<u>880,481</u>
Net Change in Fund Balances	460,074	337,183	(122,891)
Fund Balance, Beginning of Year	2,138,737	2,138,737	-
Prior Year Encumbrances Appropriated	589,633	589,633	-
Fund Balance, End of Year	<u>\$ 3,188,444</u>	<u>\$ 3,065,553</u>	<u>\$ (122,891)</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Ditch Maintenance Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ -	\$ 173,584	\$ 173,584
Total Revenues	-	173,584	173,584
Expenditures:			
Public Works:			
Contractual Services	1,104,388	38,842	1,065,546
Total Expenditures	1,104,388	38,842	1,065,546
Net Change in Fund Balances	(1,104,388)	134,742	1,239,130
Fund Balance, Beginning of Year	1,094,946	1,094,946	-
Prior Year Encumbrances Appropriated	15,439	15,439	-
Fund Balance, End of Year	\$ 5,997	\$ 1,245,127	\$ 1,239,130

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Homeland Security Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 132,566	\$ 132,566	\$ -
Total Revenues	<u>132,566</u>	<u>132,566</u>	<u>-</u>
Expenditures:			
Public Safety:			
Capital Outlay	196,043	164,023	32,020
Total Expenditures	<u>196,043</u>	<u>164,023</u>	<u>32,020</u>
Net Change in Fund Balances	(63,477)	(31,457)	32,020
Fund Balance, Beginning of Year	161,118	161,118	-
Prior Year Encumbrances Appropriated	30,209	30,209	-
Fund Balance, End of Year	<u>\$ 127,850</u>	<u>\$ 159,870</u>	<u>\$ 32,020</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Election Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 404,329	\$ 404,329	\$ -
Total Revenues	404,329	404,329	-
Expenditures:			
General Government:			
Personal Services	32,997	32,997	-
Materials and Supplies	46,999	46,662	337
Contractual Services	180,505	180,505	-
Other Expenditures	143,828	143,828	-
Total Expenditures	404,329	403,992	337
Net Change in Fund Balances	-	337	337
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 337	\$ 337

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Cyber Security Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 10,000	\$ 10,093	\$ 93
Total Revenues	<u>10,000</u>	<u>10,093</u>	<u>93</u>
Expenditures:			
General Government:			
Contractual Services	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	-	10,093	10,093
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 10,093</u>	<u>\$ 10,093</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Law Library Resources Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 86,000	\$ 60,085	\$ (25,915)
Total Revenues	<u>86,000</u>	<u>60,085</u>	<u>(25,915)</u>
Expenditures:			
General Government:			
Personal Services	6,338	6,052	286
Materials and Supplies	250	-	250
Other Expenditures	73,398	71,416	1,982
Capital Outlay	4,000	-	4,000
Total Expenditures	<u>83,986</u>	<u>77,468</u>	<u>6,518</u>
Net Change in Fund Balances	2,014	(17,383)	(19,397)
Fund Balance, Beginning of Year	151,072	151,072	-
Prior Year Encumbrances Appropriated	748	748	-
Fund Balance, End of Year	<u>\$ 153,834</u>	<u>\$ 134,437</u>	<u>\$ (19,397)</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Domestic Court Special Projects Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 19,062	\$ 19,062
Total Revenues	<u>-</u>	<u>19,062</u>	<u>19,062</u>
Expenditures:			
General Government:			
Contractual Services	25,000	23,938	1,062
Total Expenditures	<u>25,000</u>	<u>23,938</u>	<u>1,062</u>
Net Change in Fund Balances	(25,000)	(4,876)	20,124
Fund Balance, Beginning of Year	166,958	166,958	-
Fund Balance, End of Year	<u>\$ 141,958</u>	<u>\$ 162,082</u>	<u>\$ 20,124</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Mediation Institutionalization Grant Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ -	\$ 35	\$ 35
Total Revenues	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 35</u>
 Net Change in Fund Balances	-	35	35
 Fund Balance, Beginning of Year	35	35	-
Fund Balance, End of Year	<u><u>\$ 35</u></u>	<u><u>\$ 70</u></u>	<u><u>\$ 35</u></u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Public Assistance Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 13,798,637	\$ 12,960,164	\$ (838,473)
Miscellaneous	40,000	189,968	149,968
Total Revenues	13,838,637	13,150,132	(688,505)
Expenditures:			
Human Services:			
Personal Services	8,866,527	8,251,089	615,438
Materials and Supplies	78,435	74,759	3,676
Contractual Services	648,388	607,001	41,387
Other Expenditures	4,961,197	4,586,636	374,561
Capital Outlay	28,540	16,073	12,467
Total Expenditures	14,583,087	13,535,558	1,047,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	(744,450)	(385,426)	359,024
Other Financing Sources:			
Transfers In	50,643	771,361	720,718
Transfers Out	(28,618)	-	28,618
Total Other Financing Sources	22,025	771,361	749,336
Net Change in Fund Balances	(722,425)	385,935	1,108,360
Fund Balance, Beginning of Year	1,588,279	1,588,279	-
Prior Year Encumbrances Appropriated	469,377	469,377	-
Fund Balance, End of Year	\$ 1,335,231	\$ 2,443,591	\$ 1,108,360

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Senior Citizen Levy Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Property Taxes	\$ 5,602,615	\$ 5,708,052	\$ 105,437
Intergovernmental	103,979	103,979	-
Miscellaneous	-	116,662	116,662
Total Revenues	<u>5,706,594</u>	<u>5,928,693</u>	<u>222,099</u>
Expenditures:			
Human Services:			
Contractual Services	5,341,160	5,251,540	89,620
Other Expenditures	85,000	83,724	1,276
Total Expenditures	<u>5,426,160</u>	<u>5,335,264</u>	<u>90,896</u>
Net Change in Fund Balances	280,434	593,429	312,995
Fund Balance, Beginning of Year	828,852	828,852	-
Fund Balance, End of Year	<u>\$ 1,109,286</u>	<u>\$ 1,422,281</u>	<u>\$ 312,995</u>

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

Tax Certificate Administration Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 30,000	\$ 39,190	\$ 9,190
Total Revenues	<u>30,000</u>	<u>39,190</u>	<u>9,190</u>
Expenditures:			
General Government:			
Other Expenditures	<u>56,536</u>	<u>16,628</u>	<u>39,908</u>
Total Expenditures	<u>56,536</u>	<u>16,628</u>	<u>39,908</u>
Net Change in Fund Balances	(26,536)	22,562	49,098
Fund Balance, Beginning of Year	33,764	33,764	-
Prior Year Encumbrances Appropriated	<u>8,536</u>	<u>8,536</u>	-
Fund Balance, End of Year	<u>\$ 15,764</u>	<u>\$ 64,862</u>	<u>\$ 49,098</u>

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Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Funds - Capital Projects Fund
For the Year Ended December 31, 2022

Permanent Improvement Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 11,216	\$ 11,216
Special Assessments	25,000	20,736	(4,264)
Charges for Services	-	30,314	30,314
Total Revenues	25,000	62,266	37,266
Expenditures:			
Public Works:			
Capital Outlay	10,147,500	6,895,375	3,252,125
Total Expenditures	10,147,500	6,895,375	3,252,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,122,500)	(6,833,109)	3,289,391
Other Financing Sources:			
Transfers In	10,000,000	10,001,600	1,600
Total Other Financing Sources	10,000,000	10,001,600	1,600
Net Change in Fund Balances	(122,500)	3,168,491	3,290,991
Fund Balance, Beginning of Year	309,186	309,186	-
Prior Year Encumbrances Appropriated	91,359	91,359	-
Fund Balance, End of Year	\$ 278,045	\$ 3,569,036	\$ 3,290,991

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

General Obligation Debt Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 96,990	\$ 96,990
Total Revenues	-	96,990	96,990
Expenditures:			
General Government:			
Other Expenditures	2,000	2,000	2,000
Debt service:			
Principal Retirement	2,158,486	2,158,486	-
Interest and Fiscal Charges	839,514	805,556	33,958
Total Expenditures	3,000,000	2,966,042	35,958
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000,000)	(2,869,052)	130,948
Other Financing Sources:			
Premium on Issuance	-	183	183
Transfers In	4,610,000	2,921,000	(1,689,000)
Total Other Financing Sources	4,610,000	2,921,183	(1,688,817)
Net Change in Fund Balances	1,610,000	52,131	(1,557,869)
Fund Balance, Beginning of Year	1,310,022	1,310,022	-
Fund Balance, End of Year	\$ 2,920,022	\$ 1,362,153	\$ (1,557,869)

Licking County

Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

Special Assessment Debt Fund

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 24,454	\$ 24,469	\$ 15
Total Revenues	<u>24,454</u>	<u>24,469</u>	<u>15</u>
Expenditures:			
Debt service:			
Principal Retirement	21,679	21,679	-
Interest and Fiscal Charges	<u>2,775</u>	<u>2,775</u>	-
Total Expenditures	<u>24,454</u>	<u>24,454</u>	-
Net Change in Fund Balances	-	15	15
Fund Balance, Beginning of Year	<u>3,002</u>	<u>3,002</u>	-
Fund Balance, End of Year	<u>\$ 3,002</u>	<u>\$ 3,017</u>	<u>\$ 15</u>

Licking County Ohio
Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2022

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

Undivided Monies Fund

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

Fiscal Agent Fund

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

Miscellaneous Court/Safety Fund

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

Other Custodial Funds

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

LICKING COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
AS OF DECEMBER 31, 2022

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Assets					
Pooled Cash and Investments	\$ 10,233,596	\$ 33,820,276	\$ 1,580	\$ 192,776	\$ 44,248,228
Cash and Cash Equivalents in Segregated Accounts	1,039,089	-	2,932,376	98,140	4,069,605
Receivables:					
Taxes	291,255,121	-	-	-	291,255,121
Accounts	-	19,233	100	2,104	21,437
Intergovernmental	6,883,432	407,302	-	-	7,290,734
Special Assessments	7,618,172	-	-	-	7,618,172
Total Assets	<u>\$ 317,029,410</u>	<u>\$ 34,246,811</u>	<u>\$ 2,934,056</u>	<u>\$ 293,020</u>	<u>\$ 354,503,297</u>
Liabilities					
Accounts Payable	-	781,189	-	192,777	973,966
Accrued Wages and Benefits Payable	-	97,083	-	-	97,083
Intergovernmental Payable	11,272,720	65,530	-	-	11,338,250
Total Liabilities	<u>11,272,720</u>	<u>943,802</u>	<u>-</u>	<u>192,777</u>	<u>12,409,299</u>
Deferred Inflows of Resources					
Property and Other Local Taxes	281,694,797	-	-	-	281,694,797
Total Deferred Inflows of Resources	<u>281,694,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>281,694,797</u>
Net Position					
Restricted for:					
Individuals, Organizations, and Other Governments	24,061,893	33,303,009	2,934,056	100,243	60,399,201
Total Net Position	<u>\$ 24,061,893</u>	<u>\$ 33,303,009</u>	<u>\$ 2,934,056</u>	<u>\$ 100,243</u>	<u>\$ 60,399,201</u>

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Additions					
Intergovernmental	\$ 10,418,906	\$ -	\$ -	\$ -	\$ 10,418,906
Amounts Received as Fiscal Agent	-	25,652,087	-	-	25,652,087
Licenses, Permits, and Fees for Other Governments	72,117,893	-	780	964,240	73,082,913
Fines and Forfeitures for Other Organizations	-	-	4,230,334	-	4,230,334
Property Tax and Special Assessment					
Collections for Other Governments	249,388,731	-	-	-	249,388,731
Sheriff Sales Collections for Others	-	-	43,970	3,541,253	3,585,223
Miscellaneous	-	-	431,506	716,725	1,148,231
Total Additions	<u>331,925,530</u>	<u>25,652,087</u>	<u>4,706,590</u>	<u>5,222,218</u>	<u>367,506,425</u>
Deletions					
Distributions to the State of Ohio	72,117,894	-	428,211	970,004	73,516,109
Distributions of State Funds to Other Governments	9,991,888	-	3,500	-	9,995,388
Fines and Forfeitures Distributions to Other Governments	-	-	3,775,808	-	3,775,808
Property Tax and Special Assessment					
Distributions to Other Governments	248,030,533	-	-	-	248,030,533
Distributions to Individuals	-	-	-	727,234	727,234
Distributions as Fiscal Agent	-	22,521,045	-	-	22,521,045
Sheriff Sales Distributions to Others	-	-	46,286	3,833,291	3,879,577
Total Deletions	<u>330,140,315</u>	<u>22,521,045</u>	<u>4,253,805</u>	<u>5,530,529</u>	<u>362,445,694</u>
Net Increase (Decrease) in Fund Balance	1,785,215	3,131,042	452,785	(308,311)	5,060,731
Fund Balance Beginning of Year	22,276,678	30,171,967	2,481,271	408,554	55,338,470
Fund Balance End of Year	<u>\$ 24,061,893</u>	<u>\$ 33,303,009</u>	<u>\$ 2,934,056</u>	<u>\$ 100,243</u>	<u>\$ 60,399,201</u>

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STATISTICAL SECTION

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Licking County Ohio
Statistical Section
For the Year Ended December 31, 2022

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

<u>Contents</u>	<u>Page</u>
Financial Trends	222 – 231
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	232 – 241
<p>These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.</p>	
Debt Capacity	242 – 251
<p>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
Economic and Demographic Information	252 – 257
<p>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.</p>	
Operating Information	258 – 265
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

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

LICKING COUNTY, OHIO

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

	2013	2014	2015	2016
Governmental Activities:				
Net Investment in Capital Assets	\$ 54,566,385	\$ 56,967,417	\$ 59,194,881	\$ 61,324,944
Restricted	27,878,413	28,208,353	28,535,892	31,663,025
Unrestricted (Deficit)	29,320,641	(1,816,370)	1,207,467	3,348,005
<i>Total Governmental Activities Net Position</i>	<u>\$ 111,765,439</u>	<u>\$ 83,359,400</u>	<u>\$ 88,938,240</u>	<u>\$ 96,335,974</u>
Business-type Activities:				
Net Investment in Capital Assets	\$ 8,448,915	\$ 9,266,454	\$ 10,117,722	\$ 10,247,554
Unrestricted	4,868,284	4,025,553	4,280,728	4,874,218
<i>Total Business-type Activities Net Position</i>	<u>\$ 13,317,199</u>	<u>\$ 13,292,007</u>	<u>\$ 14,398,450</u>	<u>\$ 15,121,772</u>
Primary Government:				
Net Investment in Capital Assets	\$ 63,015,300	\$ 66,233,871	\$ 69,312,603	\$ 71,572,498
Restricted	27,878,413	28,208,353	28,535,892	31,663,025
Unrestricted (Deficit)	34,188,925	2,209,183	5,488,195	8,222,223
<i>Total Primary Government Net Position</i>	<u>\$ 125,082,638</u>	<u>\$ 96,651,407</u>	<u>\$ 103,336,690</u>	<u>\$ 111,457,746</u>

Source: County Auditor's Office

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

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

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

2017	2018	2019	2020	2021	2022
\$ 67,785,727	\$ 70,349,596	\$ 76,909,842	\$ 82,727,180	\$ 87,011,096	\$ 99,093,500
33,179,431	38,919,505	44,772,776	50,533,065	59,558,290	68,984,155
(42,533,505)	(42,486,870)	(51,118,033)	(49,317,250)	8,781,904	25,399,308
<u>\$ 58,431,653</u>	<u>\$ 66,782,231</u>	<u>\$ 70,564,585</u>	<u>\$ 83,942,995</u>	<u>\$ 155,351,290</u>	<u>\$ 193,476,963</u>
\$ 10,380,633	\$ 10,545,006	\$ 11,136,303	\$ 11,816,451	\$ 11,844,816	\$ 13,855,103
4,975,359	5,346,543	5,494,313	5,590,247	6,213,122	17,220,295
<u>\$ 15,355,992</u>	<u>\$ 15,891,549</u>	<u>\$ 16,630,616</u>	<u>\$ 17,406,698</u>	<u>\$ 18,057,938</u>	<u>\$ 31,075,398</u>
\$ 78,166,360	\$ 80,894,602	\$ 88,046,145	\$ 94,543,631	\$ 98,855,912	\$ 112,948,603
33,179,431	38,919,505	44,772,776	50,533,065	59,558,290	68,984,155
(37,558,146)	(37,140,327)	(45,623,720)	(43,727,003)	14,995,026	42,619,603
<u>\$ 73,787,645</u>	<u>\$ 82,673,780</u>	<u>\$ 87,195,201</u>	<u>\$ 101,349,693</u>	<u>\$ 173,409,228</u>	<u>\$ 224,552,361</u>

LICKING COUNTY, OHIO

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

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
Public Safety	\$ 23,472,844	\$ 24,893,853	\$ 24,942,353	\$ 26,738,843
Health	4,629,012	4,688,117	5,283,625	4,835,677
Human Services	41,129,119	44,582,192	45,130,728	47,102,443
Conservation and Recreation	402,256	352,357	412,464	402,736
Community and Economic Development	929,959	978,362	838,411	1,110,306
Public Works	8,533,404	8,054,505	11,470,019	10,550,658
General Government	27,309,203	28,987,493	29,693,899	29,844,994
Interest and Fiscal Charges	507,739	494,676	726,777	884,133
<i>Total Governmental Activities Expenses</i>	<u>106,913,536</u>	<u>113,031,555</u>	<u>118,498,276</u>	<u>121,469,790</u>
Business-type Activities:				
Water	234,357	241,314	185,121	210,788
Wastewater	2,452,202	2,408,409	2,352,962	2,495,395
<i>Total Business-type Activities Expenses</i>	<u>2,686,559</u>	<u>2,649,723</u>	<u>2,538,083</u>	<u>2,706,183</u>
<i>Total Primary Government Expenses</i>	<u>\$ 109,600,095</u>	<u>\$ 115,681,278</u>	<u>\$ 121,036,359</u>	<u>\$ 124,175,973</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$ 539,144	\$ 1,582,578	\$ 1,517,861	\$ 762,916
Health	541,505	592,066	569,936	607,389
Human Services	1,968,366	1,889,342	1,915,341	2,075,140
Community and Economic Development	63,168	120,127	192,363	218,998
Public Works	480,167	465,925	712,612	966,184
General Government	12,481,482	14,011,749	13,330,929	15,270,836
Interest and Fiscal Charges	-	10,386	10,460	4,160
Operating Grants and Contributions	32,087,500	35,078,054	33,769,839	35,867,138
Capital Grants and Contributions	711,989	1,678,374	4,766,395	1,145,078
<i>Total Governmental Activities Program Revenues</i>	<u>48,873,321</u>	<u>55,428,601</u>	<u>56,785,736</u>	<u>56,917,839</u>

	2017	2018	2019	2020	2021	2022
\$	31,279,479	\$ 31,783,223	\$ 37,632,545	\$ 35,476,020	\$ 17,041,032	\$ 27,124,078
	4,966,083	5,145,549	5,201,826	6,059,498	4,955,019	5,958,279
	51,713,718	53,789,426	59,667,474	51,840,546	41,417,955	48,292,747
	378,920	394,132	477,070	564,444	571,832	510,934
	1,233,928	1,071,197	1,578,235	6,514,979	1,526,378	1,426,971
	11,210,051	11,509,835	13,523,790	13,695,873	10,107,128	10,254,476
	31,248,473	33,369,100	38,457,775	37,260,034	23,412,090	33,764,719
	849,804	1,101,303	1,073,710	1,489,138	896,010	818,835
	<u>132,880,456</u>	<u>138,163,765</u>	<u>157,612,425</u>	<u>152,900,532</u>	<u>99,927,444</u>	<u>128,151,039</u>
	205,393	218,158	256,100	457,347	508,677	307,239
	2,305,522	2,385,060	2,496,709	2,713,351	2,290,001	3,684,246
	<u>2,510,915</u>	<u>2,603,218</u>	<u>2,752,809</u>	<u>3,170,698</u>	<u>2,798,678</u>	<u>3,991,485</u>
\$	<u>135,391,371</u>	<u>\$ 140,766,983</u>	<u>\$ 160,365,234</u>	<u>\$ 156,071,230</u>	<u>\$ 102,726,122</u>	<u>\$ 132,142,524</u>
\$	758,627	\$ 1,088,419	\$ 1,085,589	\$ 888,210	\$ 1,020,716	\$ 940,027
	621,327	652,109	604,358	750,779	728,947	726,641
	2,669,129	2,799,004	1,124,030	1,448,294	1,044,621	1,147,438
	180,030	193,167	287,375	603,610	674,906	568,551
	646,225	563,877	607,030	835,791	604,990	666,412
	14,262,731	15,302,024	18,468,928	17,244,773	20,925,819	21,630,264
	2,860	1,560	-	-	-	-
	34,786,960	36,918,283	45,562,575	51,221,297	44,523,796	45,961,258
	830,262	483,986	3,598,896	674,018	2,121,368	4,938,130
	<u>54,758,151</u>	<u>58,002,429</u>	<u>71,338,781</u>	<u>73,666,772</u>	<u>71,645,163</u>	<u>76,578,721</u>

(continued)

LICKING COUNTY, OHIO

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

	2013	2014	2015	2016
Business-type Activities:				
Charges for Services				
Water	292,720	244,493	286,425	284,479
Wastewater	2,497,820	2,648,310	2,613,746	3,014,113
Capital Grants and Contributions	-	188,248	731,412	102,170
<i>Total Business-type Activities Program Revenues</i>	<u>2,790,540</u>	<u>3,081,051</u>	<u>3,631,583</u>	<u>3,400,762</u>
<i>Total Primary Government Program Revenues</i>	<u>51,663,861</u>	<u>58,509,652</u>	<u>60,417,319</u>	<u>60,318,601</u>
Net (Expense)/Revenue				
Governmental Activities	(58,040,215)	(57,602,954)	(61,712,540)	(64,551,951)
Business-type Activities	103,981	431,328	1,093,500	694,579
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (57,936,234)</u>	<u>\$ (57,171,626)</u>	<u>\$ (60,619,040)</u>	<u>\$ (63,857,372)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$23,104,343	\$22,793,774	\$26,445,255	\$27,732,480
Sales Taxes	28,188,971	30,096,696	33,056,527	36,243,394
Intergovernmental, Unrestricted	5,326,495	5,281,477	5,653,545	5,668,864
Investment Earnings	258,467	204,702	628,792	666,886
Sale of Capital Assets	-	-	-	-
Miscellaneous	1,436,167	1,378,114	1,510,346	1,638,061
Transfers	-	-	(3,085)	-
<i>Total Governmental Activities</i>	<u>58,314,443</u>	<u>59,754,763</u>	<u>67,291,380</u>	<u>71,949,685</u>
Business-type Activities:				
Intergovernmental, Unrestricted	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous	32,533	18,371	9,858	28,743
Transfers	-	-	3,085	-
<i>Total Business-type Activities</i>	<u>32,533</u>	<u>18,371</u>	<u>12,943</u>	<u>28,743</u>
<i>Total Primary Government</i>	<u>\$58,346,976</u>	<u>\$59,773,134</u>	<u>\$67,304,323</u>	<u>\$71,978,428</u>
Change in Net Position				
Governmental Activities	\$ 274,228	\$ 2,151,809	\$ 5,578,840	\$ 7,397,734
Business-type Activities	136,514	449,699	1,106,443	723,322
<i>Total Primary Government Change in Net Position</i>	<u>\$ 410,742</u>	<u>\$ 2,601,508</u>	<u>\$ 6,685,283</u>	<u>\$ 8,121,056</u>

Source: County Auditor's Office

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

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

2017	2018	2019	2020	2021	2022
268,643	281,656	320,783	315,510	327,216	321,456
2,842,304	2,815,073	2,781,117	3,171,410	3,016,012	3,081,648
-	-	292,662	365,864	-	-
3,110,947	3,096,729	3,394,562	3,852,784	3,343,228	3,403,104
57,869,098	61,099,158	74,733,343	77,519,556	74,988,391	79,981,825
(78,122,305)	(80,161,336)	(86,273,644)	(79,233,760)	(28,282,281)	(51,572,318)
600,032	493,511	641,753	682,086	544,550	(588,381)
<u>\$ (77,522,273)</u>	<u>\$ (79,667,825)</u>	<u>\$ (85,631,891)</u>	<u>\$ (78,551,674)</u>	<u>\$ (27,737,731)</u>	<u>\$ (52,160,699)</u>
\$26,877,440	\$35,991,042	\$36,603,645	\$37,362,736	\$40,293,807	\$42,459,020
35,962,658	38,270,098	40,622,698	42,337,370	50,403,236	53,267,991
7,817,125	6,306,179	6,587,796	6,565,313	7,957,961	10,037,492
867,807	1,894,876	4,087,523	3,395,206	(626,872)	(7,687,624)
-	-	661,101	-	-	-
1,412,311	1,410,259	1,493,235	2,951,545	1,662,444	1,621,112
-	-	-	-	-	(10,000,000)
72,937,341	83,872,454	90,055,998	92,612,170	99,690,576	89,697,991
-	-	-	-	-	3,347,518
-	12,378	31,935	29,044	2,176	4,151
29,895	29,668	65,379	64,952	104,514	254,172
-	-	-	-	-	10,000,000
29,895	42,046	97,314	93,996	106,690	13,605,841
\$72,967,236	\$83,914,500	\$90,153,312	\$92,706,166	\$99,797,266	\$103,303,832
\$ (5,184,964)	\$ 3,711,118	\$ 3,782,354	\$ 13,378,410	\$ 71,408,295	\$ 38,125,673
629,927	535,557	739,067	776,082	651,240	13,017,460
<u>\$ (4,555,037)</u>	<u>\$ 4,246,675</u>	<u>\$ 4,521,421</u>	<u>\$ 14,154,492</u>	<u>\$ 72,059,535</u>	<u>\$ 51,143,133</u>

LICKING COUNTY, OHIO

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

	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 63,571	\$ 63,679	\$ 132,609	\$ 412,816
Restricted	0	0	0	0
Committed	300,000	300,000	300,000	300,000
Assigned	2,630,530	5,510,028	2,256,403	9,271,854
Unassigned	17,438,928	16,625,431	23,266,239	23,187,664
<i>Total General Fund</i>	<u>20,433,029</u>	<u>22,499,138</u>	<u>25,955,251</u>	<u>33,172,334</u>
All Other Governmental Funds				
Nonspendable	\$ 109,864	\$ 469,466	\$ 315,899	\$ 359,727
Restricted	25,965,405	26,115,414	26,675,940	29,589,448
Committed	61,911	214,911	192,250	145,653
Assigned	375,501	387,311	285,395	708,609
Unassigned	-	-	-	(602,527)
Total All Other Governmental Funds	<u>26,512,681</u>	<u>27,187,102</u>	<u>27,469,484</u>	<u>30,200,910</u>
<i>Total Governmental Funds</i>	<u>\$ 46,945,710</u>	<u>\$ 49,686,240</u>	<u>\$ 53,424,735</u>	<u>\$ 63,373,244</u>

Source: County Auditor's Office

2017	2018	2019	2020	2021	2022
\$ 535,935	\$ 498,166	\$ 1,017,030	\$ 1,076,280	\$ 923,051	\$ 1,238,517
0	0	0	0	0	2,201,634
400,000	550,000	700,000	1,000,000	1,300,000	1,300,000
8,331,009	2,811,828	9,056,278	9,240,551	3,049,698	18,463,330
19,105,982	28,696,241	30,665,250	41,880,109	65,641,836	34,269,793
28,372,926	32,556,235	41,438,558	53,196,940	70,914,585	57,473,274
\$ 257,370	\$ 283,153	\$ 437,105	\$ 441,869	\$ 346,754	\$ 359,317
31,989,978	35,224,594	42,888,578	49,085,919	56,967,437	66,897,755
132,342	141,145	127,395	96,533	128,869	9,862,201
288,509	213,083	123,015	142,471	153,198	154,114
(1,195,130)	(234,295)	(202,585)	-	(8,610)	(411,201)
31,473,069	35,627,680	43,373,508	49,766,792	57,587,648	76,862,186
\$ 59,845,995	\$ 68,183,915	\$ 84,812,066	\$ 102,963,732	\$ 128,502,233	\$ 134,335,460

LICKING COUNTY, OHIO

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

	2013	2014	2015	2016
Revenues:				
Taxes	\$ 51,509,171	\$ 53,466,819	\$ 59,298,361	\$ 63,299,629
Intergovernmental Revenues	38,185,258	42,424,152	40,855,048	41,701,814
Charges for Services	13,287,182	15,251,761	15,264,542	16,338,445
Licenses and Permits	642,349	638,099	662,803	686,555
Investment Earnings	258,467	204,702	608,527	483,484
Special Assessments	137,807	130,051	168,798	205,149
Fines and Forfeitures	626,645	752,218	749,396	582,099
All Other Revenue	3,017,960	2,829,649	3,163,337	3,601,662
Contributions	-	-	-	-
<i>Total Revenue</i>	<u>107,664,839</u>	<u>115,697,451</u>	<u>120,770,812</u>	<u>126,898,837</u>
Expenditures:				
Current:				
Public Safety	23,066,662	23,689,474	25,020,816	25,376,413
Health	4,635,195	4,722,023	5,275,049	4,777,498
Human Services	41,221,320	43,881,645	44,879,033	45,992,025
Conservation and Recreation	402,256	352,357	412,464	402,736
Community and Economic Development	961,929	966,467	794,915	1,111,873
Public Works	7,963,304	9,860,452	10,135,501	9,490,827
General Government	27,017,687	28,138,022	29,476,970	31,962,893
Capital Outlay	677,858	1,238,487	3,805,470	4,297,378
Debt Service:				
Principal Retirement	3,821,884	3,862,810	5,523,414	5,800,366
Interest and Fiscal Charges	494,412	457,082	467,265	674,732
Bond Issuance Costs	19,199	28,069	168,553	161,890
Payment to Refunding Bond Escrow Agent	-	-	-	-
<i>Total Expenditures</i>	<u>110,281,706</u>	<u>117,196,888</u>	<u>125,959,450</u>	<u>130,048,631</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,616,867)	(1,499,437)	(5,188,638)	(3,149,794)
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	-	-
Issuance of Leases	-	-	177,260	-
General Obligation Bonds Issued	3,385,000	4,175,000	8,585,542	12,610,000
Notes Issued	-	-	-	-
Refunding Bonds Issued	-	-	1,240,000	-
Refunded Bonds Redeemed	-	-	(1,239,945)	-
Premium on Issued Debt	17,166	39,412	129,218	463,646
Discount on Issued Debt	-	-	(15,305)	-
Transfers In	4,052,476	4,660,005	6,697,832	8,268,256
Transfers Out	(4,052,476)	(4,660,005)	(6,697,832)	(8,268,256)
<i>Total Other Financing Sources (Uses)</i>	<u>3,402,166</u>	<u>4,214,412</u>	<u>8,876,770</u>	<u>13,073,646</u>
Increase (Decrease) in Inventory	(48,240)	104,710	50,363	24,657
Net Change in Fund Balance	<u>\$ 737,059</u>	<u>\$ 2,819,685</u>	<u>\$ 3,738,495</u>	<u>\$ 9,948,509</u>
Debt Service as a Percentage of Noncapital Expenditures	3.99%	3.89%	5.14%	5.39%

Source: County Auditor's Office

	2017	2018	2019	2020	2021	2022
\$	63,589,408	\$ 73,564,375	\$ 77,089,642	\$ 79,340,633	\$ 90,586,321	\$ 95,374,139
	44,167,854	43,410,868	53,274,174	58,534,732	53,693,034	61,413,749
	15,172,886	16,231,411	19,716,725	18,665,593	22,275,800	22,925,010
	658,280	677,299	635,774	725,475	630,901	572,255
	848,202	1,892,961	4,131,861	3,348,597	(831,835)	(8,072,756)
	173,865	172,824	191,233	226,853	205,936	218,789
	747,037	824,348	659,936	565,325	651,059	673,338
	3,732,512	4,037,424	2,621,293	4,438,624	2,855,668	2,903,084
	-	-	2,682,771	-	-	-
	<u>129,090,044</u>	<u>140,811,510</u>	<u>161,003,409</u>	<u>165,845,832</u>	<u>170,066,884</u>	<u>176,007,608</u>
	26,631,264	28,843,670	29,365,696	29,579,625	30,828,385	32,250,559
	4,862,374	5,089,228	5,033,748	5,963,155	5,146,287	6,018,059
	48,607,994	52,061,497	54,454,628	51,676,740	51,673,199	54,324,478
	378,920	394,132	477,070	544,246	571,832	510,934
	1,173,406	1,032,282	1,494,838	5,768,625	1,582,835	1,450,768
	9,472,163	8,852,451	10,467,486	8,457,986	10,791,790	13,507,495
	36,865,207	30,575,840	31,150,568	31,196,236	34,027,510	36,890,021
	4,172,485	11,667,775	14,569,437	9,279,876	8,182,256	9,767,194
	8,992,104	8,992,755	9,430,504	7,504,416	3,122,710	4,793,854
	817,262	920,348	1,048,315	1,139,641	920,245	839,188
	107,826	219,139	139,657	257,698	12,940	32,854
	-	-	-	2,850,732	-	-
	<u>142,081,005</u>	<u>148,649,117</u>	<u>157,631,947</u>	<u>154,218,976</u>	<u>146,859,989</u>	<u>160,385,404</u>
	(12,990,961)	(7,837,607)	3,371,462	11,626,856	23,206,895	15,622,204
	-	-	775,000	511,785	-	-
	-	2,480,776	-	924,272	-	104,829
	9,300,000	13,345,000	9,965,300	4,500,000	806,115	-
	-	-	-	-	1,600,000	-
	-	2,135,000	-	7,245,000	-	-
	-	(2,136,265)	-	(7,069,831)	-	-
	204,041	223,863	280,456	402,923	-	54,671
	-	-	-	-	-	-
	8,513,378	6,878,631	7,577,343	5,074,875	5,163,162	14,505,291
	(8,513,378)	(6,878,631)	(7,577,343)	(5,074,875)	(5,163,162)	(24,505,291)
	<u>9,504,041</u>	<u>16,048,374</u>	<u>11,020,756</u>	<u>6,514,149</u>	<u>2,406,115</u>	<u>(9,840,500)</u>
	(40,329)	127,153	238,467	10,661	(74,509)	51,523
\$	<u>(3,527,249)</u>	<u>\$ 8,337,920</u>	<u>\$ 14,630,685</u>	<u>\$ 18,151,666</u>	<u>\$ 25,538,501</u>	<u>\$ 5,833,227</u>

7.74%

7.28%

7.27%

5.96%

2.92%

3.87%

LICKING COUNTY, OHIO

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

Tax year	2013	2014	2015	2016
Real Property				
Assessed	\$ 3,643,244,550	\$ 3,737,734,580	\$ 3,688,529,590	\$ 3,739,723,409
Actual	10,409,270,143	10,679,241,657	10,538,655,971	10,684,924,026
Public Utility				
Assessed	159,952,690	165,124,610	217,031,240	230,549,140
Actual	159,952,690	165,124,610	217,031,240	230,549,140
Total				
Assessed	3,803,197,240	3,902,859,190	3,905,560,830	3,970,272,549
Actual	10,569,222,833	10,844,366,267	10,755,687,211	10,915,473,166
Assessed Value as a				
Percentage of Actual Value	35.98%	35.99%	36.31%	36.37%
Total Direct Tax Rate				
	7.70	8.00	8.00	8.00

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 6.25% for 2008 and 0% for 2009 and thereafter.

2017	2018	2019	2020	2021	2022
\$ 4,142,772,420	\$ 4,184,390,115	\$ 4,256,279,159	\$ 4,989,963,581	\$ 5,033,671,913	\$ 5,212,163,915
11,836,492,629	11,955,400,329	12,160,797,597	14,257,038,803	14,381,919,751	14,891,896,900
263,182,380	284,605,290	336,522,770	368,190,260	422,752,960	469,170,540
263,182,380	284,605,290	336,522,770	368,190,260	422,752,960	469,170,540
4,405,954,800	4,468,995,405	4,592,801,929	5,358,153,841	5,456,424,873	5,681,334,455
12,099,675,009	12,240,005,619	12,497,320,367	14,625,229,063	14,804,672,711	15,361,067,440
36.41%	36.51%	36.75%	36.64%	36.86%	36.99%
9.50	9.50	9.50	9.50	9.50	8.40

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2013	2014	2015	2016
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Developmental Disabilities	2.30	2.60	2.60	2.60
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	1.20	1.20	1.20	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.70	8.00	8.00	8.00
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.00	11.00	11.00
New Albany Plain Local Park District	1.79	1.59	1.59	1.59
Granville Recreation District	1.00	1.00	1.00	1.00
Knox County Library District	1.30	1.30	1.30	1.30
Licking County Library	1.00	1.00	1.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.25	0.25	0.25	0.25
Corporations	0.70 - 5.40	0.70 - 5.40	0.70 - 6.40	0.70 - 6.40
Villages	1.20 - 13.30	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3
Townships	2.30 - 13.95	2.30 - 13.50	2.50 - 14.50	2.50 - 14.50
School Districts	31.30 - 92.60	33.00 - 92.95	33.10 - 92.95	33.50 - 92.95
Joint Vocational School Districts	2.00 - 6.40	2.54 - 6.4	2.0 - 6.4	2.0 - 6.4

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

2017	2018	2019	2020	2021	2022
2.20	2.20	2.20	2.20	2.20	1.10
3.10	3.10	3.10	3.10	3.10	3.10
2.00	2.00	2.00	2.00	2.00	2.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
9.50	9.50	9.50	9.50	9.50	8.40
11.00	11.00	11.00	11.00	11.00	11.00
1.59	1.54	1.54	1.44	1.44	4.35
1.00	1.00	1.00	1.75	1.75	1.75
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	1.00
0.25	0.25	0.25	0.25	0.25	0.38
0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40
1.50 - 13.3	1.50 - 13.3	1.50-22.2	1.50 - 22.20	1.50 - 22.20	1.50 - 22.20
2.50 - 14.50	2.50 - 14.20	2.50-15.20	2.50 - 17.20	2.30 - 17.20	2.50 - 17.20
33.50 - 92.95	32.80 - 92.20	32.60-89.4	32.00 - 89.10	32.00 - 89.10	32.00 - 89.10
2.0 - 6.4	2.0 - 6.4	2.0-6.4	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

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LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2022		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$ 194,620,130	1	3.57%
AEP Ohio Transmission	Public Utility	121,087,180	2	2.22%
Columbia Gas Transmission Corp	Public Utility	35,442,830	3	0.65%
Licking Rural Electric Inc	Public Utility	29,666,770	4	0.54%
Eastern Gas Transmission & Storage	Gas Lines	13,556,330	5	0.25%
MBJ Holdings	Development	13,059,740	6	0.24%
National Gas & Oil	Public Utility	12,565,610	7	0.23%
Columbia Gas of Ohio	Public Utility	11,578,490	8	0.21%
Southgate Limited Partnership	Development	10,778,570	9	0.20%
Distribution Center 457A LLC	Warehouses	9,835,150	10	0.18%
	Subtotal	452,190,800		8.29%
	All Others	5,004,234,073		91.71%
	Total	\$ 5,456,424,873		100.00%

Name of Taxpayer	Nature of Business	2013		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$ 92,805,640	1	2.44%
Licking Rural Electric Inc	Public Utility	17,752,540	2	0.47%
Columbia Gas Transmission Corp	Public Utility	10,315,230	3	0.27%
AEP Ohio Transmission	Public Utility	9,038,430	4	0.24%
Harry & David Operations, Inc	Manufacturing	7,445,980	5	0.20%
Glimcher Properties LTD	Development	7,156,520	6	0.19%
Tween Brands Service Company	Manufacturing	6,705,720	7	0.18%
Licking Memorial Hospital	Hospital	6,022,450	8	0.16%
Kroger Company	Retail	5,514,580	9	0.14%
Dominion Transmission	Public Utility	5,135,190	10	0.14%
	Subtotal	167,892,280		4.45%
	All Others	3,635,304,960		95.55%
	Total	\$ 3,803,197,240		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Tax Levy (1)	\$ 26,892,214	\$ 27,204,658	\$ 30,134,265	\$ 31,072,553
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	25,871,415	26,374,992	28,740,850	29,449,029
Percent of Levy Collected	96.20%	96.95%	95.38%	94.78%
Delinquent Tax Collections	<u>926,394</u>	<u>944,935</u>	<u>972,187</u>	<u>985,767</u>
Total Tax Collections	26,797,809	27,319,927	29,713,037	30,434,796
Percent of Total Tax Collections To Tax Levy	99.65%	100.42%	98.60%	97.95%
Accumulated Outstanding Delinquent Taxes (3)	1,262,792	1,187,245	999,213	791,944
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	4.70%	4.36%	3.32%	2.55%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

	2017	2018	2019	2020	2021	2022
\$	31,447,159	\$ 40,125,505	\$ 41,074,264	\$ 42,040,416	\$ 44,955,484	\$ 46,264,407
	29,980,654	38,026,119	38,808,329	40,072,665	42,450,743	43,612,186
	95.34%	94.77%	94.48%	95.32%	94.43%	94.27%
	697,773	876,148	1,081,039	914,418	994,600	977,763
	30,678,427	38,902,266	39,889,368	40,987,083	43,445,343	44,589,949
	97.56%	96.95%	97.12%	97.49%	96.64%	96.38%
	778,469	1,467,454	888,641	670,177	533,478	602,255
	2.48%	3.66%	2.16%	1.59%	1.19%	1.30%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2013	2014	2015	2016
Sales Tax Payments	\$ 7,381,077	\$ 6,360,055	\$ 5,348,774	\$ 5,729,365
Direct Pay Tax Return Payments	1,754,714	1,906,690	2,354,945	2,299,560
Seller's Use Tax Return Payments	2,775,956	3,178,099	3,689,299	5,031,567
Consumer's Use Tax Return Payments	940,845	960,361	1,202,837	1,565,918
Motor Vehicle Tax Payments	4,774,757	5,137,821	5,393,068	5,719,595
Sales/Use Tax Voluntary Payments	44,421	51,160	45,251	29,844
Watercraft and Outboard Motors	57,074	54,418	47,453	46,105
Department of Liquor Control	106,605	113,243	124,884	139,571
Sales Tax on Motor Vehicle Fuel Refunds	4,484	3,930	7,320	11,060
Use Tax Amnesty Payments	21,832	985	223	30
Statewide Master Numbers	10,233,023	10,243,037	10,656,047	11,036,193
Sales/Use Tax Assessment Payments	142,393	123,023	110,880	74,873
Streamlined Sales Tax Payments	13,558	12,589	45,848	46,931
Managed Audit Sales/Use Tax Payments	-	18,669	67,891	47,687
Certified Assessment Payments		1,094	283,706	117,928
Transient Sales	n/a	1,595,488	3,401,983	3,437,319
State Administrative Rotary Fund	(281,616)	(297,193)	(327,321)	(352,403)
Sales/Use Tax Refunds Approved	(89,160)	(41,970)	(48,350)	(93,246)
<i>Total</i>	<u>\$ 27,879,963</u>	<u>\$ 29,421,499</u>	<u>\$ 32,404,738</u>	<u>\$ 34,887,899</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file one return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

	2017	2018	2019	2020	2021	2022
\$	6,161,994	\$ 6,397,423	\$ 6,963,051	\$ 6,884,261	\$ 8,072,078	\$ 9,071,018
	2,014,518	405,123	520,604	410,335	480,499	448,706
	5,837,456	5,862,334	7,875,328	9,028,998	10,025,330	11,730,604
	1,893,085	2,484,697	2,322,745	1,703,115	2,332,255	2,572,278
	6,103,103	6,512,749	6,750,712	6,970,823	8,437,593	8,895,569
	54,304	16,932	26,689	18,214	8,657	5,529
	89,143	81,701	94,390	148,628	172,778	159,872
	149,010	161,248	171,087	210,812	231,395	237,265
	11,387	11,787	12,936	13,978	9,566	16,040
	174	5,505	79	-	-	-
	11,076,955	11,543,003	12,055,784	12,501,156	13,948,757	14,821,643
	115,608	99,139	606,836	219,996	142,228	159,177
	101,032	124,246	526,833	1,077,090	1,693,003	2,234,281
	95,457	89,231	65,810	381,643	256,788	156,873
	208,904	137,173	166,162	95,135	411,843	206,978
	3,406,065	3,545,875	3,299,244	3,076,517	3,403,397	2,183,647
	(371,873)	(367,907)	(414,069)	(419,138)	(494,895)	(527,439)
	(130,924)	(687,496)	(51,412)	(827,074)	(136,655)	(155,532)
\$	<u>36,815,398</u>	<u>\$ 36,422,763</u>	<u>\$ 40,992,808</u>	<u>\$ 41,494,489</u>	<u>\$ 48,994,617</u>	<u>\$ 52,216,509</u>
	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2013	2014	2015	2016
Governmental Activities (1)				
General Obligation Bonds Payable	\$ 12,659,512	\$ 11,747,671	\$ 14,838,514	\$ 19,126,573
Special Assessment Bonds Payable	309,943	282,327	259,112	220,267
Loans/Bonds from Direct Borrowings and Placements	250,000	211,647	318,407	249,763
Bond Anticipation Note Payable	2,885,000	4,175,000	4,300,000	7,300,000
Leases Payable	-	-	-	-
Business-type Activities (1)				
OWDA Loan Payable	\$ 8,851,316	\$ 9,436,302	\$ 9,670,009	\$ 9,410,812
OPWC Loan Payable	279,521	261,487	1,153,780	1,096,085
<i>Total Primary Government</i>	<u>\$ 25,235,292</u>	<u>\$ 26,114,434</u>	<u>\$ 30,539,822</u>	<u>\$ 37,403,500</u>
Population (2)				
Licking County	167,537	167,537	168,375	170,570
Outstanding Debt Per Capita	\$ 151	\$ 156	\$ 181	\$ 219
Income (3)				
Personal (in thousands)	5,910,035	6,704,663	6,747,662	7,092,539
Percentage of Personal Income	0.43%	0.39%	0.45%	0.53%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

Note: GASB 68 was implemented in 2022

	2017	2018	2019	2020	2021	2022
\$	20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282	\$ 26,760,783	\$ 24,565,018
	192,633	170,000	150,000	130,000	105,000	80,000
	199,998	1,937,251	2,034,503	1,798,099	1,617,573	866,964
	6,300,000	6,300,000	4,300,000	-	1,600,000	4,890,000
	-	-	-	-	1,668,488	1,510,237
\$	8,714,661	\$ 8,012,853	\$ 7,374,380	\$ 6,712,671	\$ 6,017,670	\$ 5,316,774
	1,071,746	998,728	974,388	950,048	892,354	828,352
\$	37,126,630	\$ 43,319,830	\$ 43,383,342	\$ 38,517,100	\$ 38,661,868	\$ 38,057,345
	172,198	175,769	175,769	176,862	178,519	180,401
\$	216	\$ 246	\$ 247	\$ 218	\$ 217	\$ 211
	7,269,637	7,771,099	8,095,744	8,878,296	9,049,259	9,836,365
	0.51%	0.56%	0.54%	0.43%	0.43%	0.39%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2013	2014	2015	2016
Population (1)	167,537	167,537	168,375	170,570
Estimated Actual Value (2)	\$10,569,222,833	\$10,844,366,267	\$10,755,687,211	\$10,915,473,166
General Bonded Debt				
General Obligation Bonds	\$ 12,659,512	\$ 11,747,671	\$ 14,838,514	\$ 19,126,573
Resources Available to Pay Principal	\$ 1,626,375	\$ 1,706,619	\$ 1,850,831	\$ 1,856,958
Net General Bonded Debt	\$ 11,033,137	\$ 10,041,052	\$ 12,987,683	\$ 17,269,615
Ratio of Net Bonded Debt to Estimated Actual Value	0.10%	0.09%	0.12%	0.16%
Net Bonded Debt per Capita	\$ 66	\$ 60	\$ 77	\$ 101

Source:

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

2017	2018	2019	2020	2021	2022
172,198	175,769	175,769	176,862	178,519	180,401
\$12,099,675,009	\$12,240,005,619	\$12,497,320,367	\$ 14,625,229,063	\$14,804,672,711	\$15,361,067,440
\$ 20,647,592	\$ 25,900,998	\$ 28,550,071	\$ 28,926,282	\$ 26,760,783	\$ 24,565,018
\$ 1,634,412	\$ 1,371,936	\$ 1,271,273	\$ 1,322,551	\$ 1,310,022	\$ 1,362,153
\$ 19,013,180	\$ 24,529,062	\$ 27,278,798	\$ 27,603,731	\$ 25,450,761	\$ 23,202,865
0.16%	0.20%	0.22%	0.19%	0.17%	0.15%
\$ 110	\$ 140	\$ 155	\$ 156	\$ 143	\$ 129

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LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$ 31,912,219	100.00%	\$ 31,912,219
Overlapping:			
School Districts:			
Granville Exempted Village	16,390,000	10.62%	1,741,294
Heath City	4,405,000	5.60%	246,538
Johnstown Monroe Local	20,129,997	8.12%	1,635,026
Lakewood Local	3,425,000	10.48%	358,921
Licking Heights Local	140,315,000	8.40%	11,787,112
Licking Valley Local	2,735,000	5.58%	152,716
Newark City	33,878,503	17.61%	5,966,437
North Fork Local	2,578,300	4.67%	120,314
Northridge Local	19,535,000	6.43%	1,255,811
Southwest Licking Local	72,040,000	16.26%	11,711,679
CTEC	4,760,000	92.19%	4,388,061
Cities:			
Heath	5,130,000	6.06%	310,711
Johnstown	4,047,374	2.93%	118,692
Newark	35,840,000	17.74%	6,358,672
Pataskala	14,025,000	9.78%	3,504,663
Villages:			
Buckeye Lake	135,682	1.44%	1,958
Granville	4,935,000	3.75%	185,219
Gratiot	9,000	0.03%	3
Hanover	237,328	0.56%	1,327
Hebron	780,000	0.22%	1,681
Utica	60,090	0.60%	360
Townships:			
Bowling Green	17,616	0.96%	170
Fallsbury	91,400	0.49%	451
		Subtotal	49,847,816
		Total	<u>\$ 81,760,035</u>

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2013	2014	2015	2016
Total Debt				
Net Assessed Valuation	\$ 3,803,197,240	\$ 3,902,859,190	\$ 3,905,560,830	\$ 3,970,272,549
Debt Limit (1)	93,579,931	96,071,480	96,139,021	97,756,814
County Debt Outstanding (2)	15,544,512	15,922,671	19,138,514	26,426,573
Less:				
Applicable Debt Service Fund Amounts	<u>(1,626,375)</u>	<u>(1,706,619)</u>	<u>(1,850,831)</u>	<u>(1,856,958)</u>
Net Indebtedness Subject to Limit	<u>13,918,137</u>	<u>14,216,052</u>	<u>17,287,683</u>	<u>24,569,615</u>
Overall Legal Debt Margin	<u>\$ 79,661,794</u>	<u>\$ 81,855,428</u>	<u>\$ 78,851,338</u>	<u>\$ 73,187,199</u>
Debt Margin as a Percentage of Debt Limit	85.13%	85.20%	82.02%	74.87%
Unvoted Debt				
Net Assessed Valuation	\$ 3,803,197,240	\$ 3,902,859,190	\$ 3,905,560,830	\$ 3,970,272,549
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	38,031,972	39,028,592	39,055,608	39,702,725
Net Indebtedness Subject to Limit	<u>13,918,137</u>	<u>14,216,052</u>	<u>17,287,683</u>	<u>24,569,615</u>
Overall Legal Debt Margin	<u>\$ 24,113,835</u>	<u>\$ 24,812,540</u>	<u>\$ 21,767,925</u>	<u>\$ 15,133,110</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

- 3.0% of the first \$100,000,000 assessed valuation plus
- 1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
- 2.5% on the amount in excess of \$300,000,000

(2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

2017	2018	2019	2020	2021	2022
\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841	\$ 5,456,424,873	\$ 5,681,334,455
108,648,870	110,224,885	113,320,048	132,453,846	134,910,622	140,533,361
26,947,592	32,200,998	32,850,071	28,926,282	28,360,783	29,455,018
<u>(1,634,412)</u>	<u>(1,371,936)</u>	<u>(1,271,273)</u>	<u>(1,322,551)</u>	<u>(1,310,022)</u>	<u>(1,362,153)</u>
<u>25,313,180</u>	<u>30,829,062</u>	<u>31,578,798</u>	<u>27,603,731</u>	<u>27,050,761</u>	<u>28,092,865</u>
<u>\$ 83,335,690</u>	<u>\$ 79,395,823</u>	<u>\$ 81,741,250</u>	<u>\$ 104,850,115</u>	<u>\$ 107,859,861</u>	<u>\$ 112,440,496</u>
76.70%	72.03%	72.13%	79.16%	79.95%	80.01%
\$ 4,405,954,800	\$ 4,468,995,405	\$ 4,592,801,929	\$ 5,358,153,841	\$ 5,456,424,873	\$ 5,681,334,455
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
44,059,548	44,689,954	45,928,019	53,581,538	54,564,249	56,813,345
<u>25,313,180</u>	<u>30,829,062</u>	<u>31,578,798</u>	<u>27,603,731</u>	<u>27,050,761</u>	<u>28,092,865</u>
<u>\$ 18,746,368</u>	<u>\$ 13,860,892</u>	<u>\$ 14,349,221</u>	<u>\$ 25,977,807</u>	<u>\$ 27,513,488</u>	<u>\$ 28,720,480</u>

LICKING COUNTY, OHIO

**PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

	2013	2014	2015	2016
Special Assessment Bonds				
Special Assessment Collections	\$ 31,947	\$ 36,056	\$ 36,292	\$ 21,619
Debt Service				
Principal	27,052	27,616	13,215	38,845
Interest	18,674	12,272	3,522	18,695
Coverage	0.70	0.90	2.17	0.38

Source: County Auditor's Office

	2017	2018	2019	2020	2021	2022
\$	22,275	\$ 21,953	\$ 21,749	\$ 16,708	\$ 17,445	\$ 24,469
	27,634	22,633	17,549	16,708	14,038	21,679
	15,842	2,991	4,200	-	3,400	2,775
	0.51	0.86	1.00	1.00	1.00	1.00

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

	2013	2014	2015	2016
Population (1)				
Licking County	167,537	167,537	168,375	170,570
Income (2) (a)				
Total Personal (in thousands)	5,910,035	6,704,663	6,747,662	7,092,539
Per Capita	35,276	40,019	40,075	41,581
Unemployment Rate (3)				
Federal	6.7%	6.2%	5.0%	4.5%
State	6.6%	5.7%	4.6%	4.8%
Licking County	5.9%	5.1%	4.1%	4.0%
Civilian Work Force Estimates (3)				
State	5,821,000	5,719,000	5,703,000	5,663,000
Licking County	87,000	87,200	88,400	87,900

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2017	2018	2019	2020	2021	2022
172,198	175,769	175,769	176,862	178,519	180,401
7,269,637	7,771,099	8,095,744	8,878,296	9,049,259	9,836,365
42,217	44,212	46,059	50,199	50,691	54,525
3.9%	3.7%	3.4%	6.7%	3.9%	3.5%
4.5%	4.8%	3.8%	5.5%	3.4%	4.2%
3.8%	4.2%	3.4%	4.2%	2.7%	3.0%
5,732,000	5,741,900	5,838,700	5,683,824	5,679,500	5,737,700
89,800	90,100	91,228	89,134	90,700	91,900

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LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2022	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	3,500	3.81%
Licking Memorial Health System	Health Care	1,975	2.15%
Victorias Secret Direct	Clothing Manufacturer	1,307	1.42%
Licking County Government	Government	1,200	1.31%
Axium Plastics, LLC	Manufacturing	1,100	1.20%
Denison University	Education	744	0.81%
The Boeing Company	Repair Guidance & Navigation Systems	720	0.78%
Harry & David Operations, Inc.	Distribution	624	0.68%
Lower Holdings, LLC	Lower.com	600	0.65%
Englefield Oil Co.	Petroleum services	591	0.64%
Total		12,361	
Total Employment within the County		91,900	

		2013	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,616	1.86%
Englefield Oil Co Inc	Convenience Stores and Gas Stations	1,400	1.61%
State Farm Insurance	Insurance Underwriter	1,205	1.39%
OSU-N/COTC	Education	1,096	1.26%
Licking County Government	County Government Services	1,090	1.25%
Newark City School District	Education	850	0.98%
Denison University	Education	748	0.86%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.75%
Park National Bank	National Commercial Bank	650	0.75%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.74%
Total		9,948	
Total Employment within the County		87,000	

Source: Licking County GROW

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2013	2014	2015	2016
Governmental Activities				
Public Safety				
Sheriff	176.50	197.00	207.50	216.50
Emergency Management	22.50	25.00	25.00	26.00
Health				
Health and Welfare	66.50	73.50	75.00	78.00
Human Services				
Child Welfare	73.00	101.00	103.50	105.50
Other Human Services	96.50	87.50	89.25	89.75
Transportation		10.00	8.50	12.00
Community and Economic Development				
Agriculture	5.00	5.00	5.00	5.00
Other Community and Economic Development	28.00	27.00	24.00	27.00
Public Works				
Sanitation	1.00	3.00	2.50	4.50
Roads and Bridges	56.00	44.50	46.25	48.75
General Government				
Legislative and Executive	16.00	16.00	17.00	20.00
Finance	15.50	16.50	16.00	14.50
Administration	137.50	124.50	123.00	117.50
Judicial	220.00	218.00	214.50	204.75
 Business-Type Activities				
Utilities				
Water	2.00	2.00	2.00	2.00
Wastewater	15.00	10.00	11.00	13.00
<i>Total Employees</i>	<u>931.00</u>	<u>960.50</u>	<u>970.00</u>	<u>984.75</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

2017	2018	2019	2020	2021	2022
218.50	228.00	230.00	231.00	233.00	235.00
28.50	27.50	28.00	29.50	28.50	27.00
79.00	82.00	81.00	79.00	76.50	77.00
108.50	110.75	109.75	105.00	102.25	91.25
90.75	93.50	93.50	97.00	103.00	105.50
11.00	12.00	47.00	45.00	39.50	42.50
5.00	6.50	6.50	6.50	7.00	7.00
23.50	27.25	24.25	22.50	28.50	30.75
2.75	4.00	5.00	5.00	4.50	4.00
49.25	50.00	50.75	54.25	51.75	53.00
20.00	20.00	20.00	20.00	20.00	20.00
17.75	19.00	19.00	18.75	20.25	28.00
122.00	127.75	135.50	137.75	136.25	126.75
217.50	217.75	212.50	202.50	206.75	208.75
2.00	2.00	3.00	4.00	4.00	3.50
13.00	12.00	9.00	9.00	9.00	10.00
<u>1,009.00</u>	<u>1,040.00</u>	<u>1,074.75</u>	<u>1,066.75</u>	<u>1,070.75</u>	<u>1,070.00</u>

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015	2016
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,159	4,347	3,970	4,665
Number of Male Inmates	3,127	3,156	2,885	3,346
Number of Female Inmates	1,032	1,191	1,085	1,311
Number of Felonies Inmates	1,428	1,564	1,556	1,522
Number of Misdemeanors Inmates	2,568	2,600	2,237	3,104
Enforcement				
Number of Rapes Reported	18	29	22	26
Number of Burglaries Reported	425	372	398	323
Number of Domestic Violence Reported	577	613	533	574
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	70,831	66,397	77,484	88,694
Number of Incidents	25,312	53,207	67,130	102,963
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	30,708	30,719	30,323	30,725
Number of Dog Tags Sold - Kennel Sets	67	41	33	27
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,603	1,508	1,597	1,710
Job and Family Services				
Recipients Receiving Food Stamps	23,456	19,785	19,446	17,858
Recipients Receiving Medicaid	28,367	36,025	37,578	38,500
Recipients Receiving Cash Assistance	1,195	945	947	970
Children Services				
Average Client Count - Foster Care	505	606	596	551
Child Support Enforcement Agency				
Number of Active Support Orders	14,377	14,998	13,936	13,832
Number of Paternitys - Administrative	166	427	143	226
Veteran Services				
Number of Client Contacts	5,343	6,035	4,987	4,417
Number of Transports to VA Clinics	1,764	2,003	1,944	1,856
Number of Financial Assistance Applications	1,308	1,318	1,196	1,126

2017	2018	2019	2020	2021	2022
5,053	5,416	4,838	2,760	2,741	3,664
3,709	3,954	3,435	2,138	1,935	2,719
1,344	1,462	1,403	622	806	945
2,685	2,890	2,795	1,946	1,561	1,879
5,658	6,089	5,590	3,210	2,993	4,054
27	33	26	26	28	34
280	280	199	150	186	172
526	575	577	585	667	629
73,548	79,029	78,188	82,413	73,251	68,078
109,799	124,048	131,361	129,000	147,474	178,089
31,242	31,651	30,265	29,002	26,974	24,284
25	25	23	24	129	28
1,592	1,785	1,990	2,012	2,188	2,189
16,749	18,248	16,844	17,842	18,109	17,511
38,750	36,241	33,868	38,323	40,809	43,126
1,054	1,137	1,138	940	884	829
679	757	737	616	430	320
13,728	13,919	13,654	12,876	12,089	11,434
324	243	141	233	161	136
4,473	5,557	4,650	3,135	3,434	3,493
1,876	2,249	2,270	1,083	1,190	1,202
1,254	1,244	1,018	639	403	517

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015	2016
<i>Community and Economic Development</i>				
Code Compliance				
Number of Residential Permits Issued	1,021	1,013	1,166	1,252
Number of Commercial Permits Issued	431	459	402	464
Number of 1, 2, 3 Family Dwellings	282	257	335	384
Number of Inspections Performed	5,750	6,139	7,221	7,550
<i>Economic Development</i>				
Number of Major New Development Projects	5	7	10	4
Number of Jobs Created	615	955	2,012	313
<i>Public Works</i>				
Engineering				
Miles of Road Resurfaced	14.56	32.10	16.69	18.66
Miles of Road Chip Sealed	28.50	58.11	26.47	30.60
Number of Bridges Replaced	2	25	25	30
<i>General Government</i>				
Judicial				
Common Please Court - General				
Number of Criminal Cases	809	861	874	782
Number of Civil Cases	1,290	1,127	1,118	1,240
Probate Court				
Number of Estate Cases Filed	734	807	807	700
Number of Guardianship Cases Filed	83	110	98	91
Adult Court				
Number of New Offenders	891	898	978	907
Number of Contacts/Visits Made	15,816	16,492	18,736	19,184
Number of Drug Tests	5,099	8,271	11,863	15,349
Juvenile Court				
Number of Delinquent Cases Filed	345	401	381	360
Number of Traffic Cases Filed	695	626	590	562
Legislative and Executive				
Commissioners				
Number of Resolutions	1,845	1,744	1,664	1,746
Number of Annexations	4	4	3	9

2017	2018	2019	2020	2021	2022
1,334	1,470	1,647	1,916	2,355	2,315
421	405	443	450	438	456
381	470	524	618	804	621
6,624	7,022	8,718	8,436	9,093	11,427
7	6	5	9	8	9
500	808	738	1,979	4,020	3,694
13.28	10.76	11.95	12.76	40.47	18.90
20.27	23.97	28.74	0.00	0.00	0.00
19	14	10	5	3	2
1,082	965	1,034	702	708	843
1,342	1,395	1,431	1,393	1,135	1,426
761	774	732	710	847	861
86	90	79	65	97	75
1,127	1,230	1,558	1,155	612	739
22,389	16,666	14,972	23,262	24,933	23,907
19,207	49,204	45,366	33,090	39,472	37,297
370	345	465	270	256	282
490	472	449	381	441	457
1,599	1,708	1,707	1,557	1,613	1,699
11	10	4	9	4	16

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015	2016
Auditor				
Real Estate				
Number of Non-Exempt	3,217	3,297	3,543	3,589
Number of Conveyance	3,634	3,555	3,909	4,183
Weights and Measures				
Number of Inspections Performed	439	382	441	375
Number of Tests Performed	2,907	2,947	3,089	3,037
Treasurer				
Return on Portfolio as of December 31st	0.29%	0.29%	0.56%	0.58%
Data Processing				
Number of Users Served - Data	895	895	895	895
Number of Users Served - Voice	1,075	1,075	1,075	1,075
Board of Elections				
Number of Registered Voters	110,190	112,360	110,294	117,021
Number of Voters Last General Election	33,402	48,288	47,940	84,629
Percentage of Register Voters that Voted	30.31%	42.98%	43.47%	72.32%
Recorder				
Number of Deeds Recorded	7,647	7,657	8,109	8,610
Number of Sheriff's Deeds Recorded	545	426	343	309
Number of Mortgages Recorded	9,659	7,334	8,103	8,753
Number of Mortgages Releases Recorded	10,365	7,611	8,594	8,795
Number of Plats Recorded	55	50	66	79
Total Instruments Recorded	30,972	25,449	27,997	28,979
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,307	3,169	3,169	3,420
Harbor Hills - Water only	396	365	365	380
Prescott Estates - Water and Sewer	150	145	148	150
Number of New Tap Connections				
Buckeye Lake - Sewer only	8	9	45	94
Harbor Hills - Water only	1	0	0	4

Source: County Departments

2017	2018	2019	2020	2021	2022
3,483	3,260	3,294	2,912	3,625	3,566
4,222	4,209	4,457	4,487	5,249	4,658
408	474	482	418	474	482
3,186	3,156	3,406	3,227	3,269	3,497
0.89%	1.39%	1.71%	1.14%	0.57%	0.81%
951	791	966	970	1,075	1,115
941	1,027	1,100	1,081	1,219	1,073
118,660	121,698	117,168	124,208	123,668	125,376
35,338	69,832	35,156	94,899	30,424	67,345
29.78%	57.38%	30.00%	76.40%	24.60%	53.71%
8,551	8,412	8,861	8,723	10,796	9,994
366	130	107	46	58	49
8,058	7,767	7,853	12,315	12,695	8,936
8,504	8,144	8,523	12,344	13,479	8,465
63	39	64	77	78	71
28,281	27,580	29,164	36,092	39,891	30,190
3,429	3,479	3,493	3,491	3,508	3,539
374	383	387	410	422	423
147	147	147	149	150	150
26	33	32	53	43	36
1	8	4	26	10	1

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015	2016
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$ -	\$ -	\$ 10,736	\$ 10,736
Machinery and Equipment	464,237	580,423	609,434	664,372
Legislative				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	-	-	-	3,484,304
Buildings and Improvements	12,464,901	12,464,901	12,464,902	12,464,902
Intangible Right-to-Use Buildings and Improvements	-	-	-	-
Machinery and Equipment	4,245,792	4,576,986	5,164,383	5,474,523
Intangible Right-to-Use Machinery and Equipment	-	-	-	-
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,854,921	13,854,921	13,854,921	13,854,921
Intangible Right-to-Use Buildings and Improvements	-	-	-	-
Machinery and Equipment	3,986,518	3,940,036	4,629,221	4,821,979
Intangible Right-to-Use Machinery and Equipment	-	-	-	-
Intangible Right-to-Use Infrastructure	-	-	-	-
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	299,176	299,176	299,176
Machinery and Equipment	4,630,612	4,502,799	5,233,975	5,534,621
Infrastructure	54,320,360	59,096,106	62,607,438	63,743,010
<i>Health</i>				
Land	30,253	30,253	30,253	30,253
Buildings and Improvements	135,675	182,891	182,891	182,891
Machinery and Equipment	142,766	126,064	169,890	169,890
<i>Human Services</i>				
Land	46,396	46,396	46,396	46,396
Buildings and Improvements	1,969,078	1,969,078	1,969,078	1,969,078
Machinery and Equipment	798,481	632,116	632,116	649,886
Intangible Right-to-Use Machinery and Equipment	-	-	-	-
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	6,328	6,328	6,328	6,328
Construction in Progress	-	-	-	-
Buildings	316,899	316,899	316,899	316,899
Machinery and Equipment	1,009,111	1,009,111	1,019,395	1,019,395
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	788,801	2,753,389	4,117,194	-
Buildings	19,414,954	19,414,954	20,580,404	25,188,130
Machinery and Equipment	2,167,086	2,226,118	2,339,141	2,400,530
Infrastructure	3,961,541	3,961,541	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2011.

Note: Capital Assets were restated in 2022.

2017	2018	2019	2020	2021	2022
\$ 10,736	\$ 10,736	\$ 10,737	\$ 10,737	\$ 10,737	\$ 10,737
690,969	814,478	829,953	875,483	783,685	967,067
2,190,857	2,190,857	2,190,857	2,190,857	2,290,857	2,306,555
12,405,675	8,305,689	8,909,973	3,511,266	505,363	3,721,368
12,464,902	22,113,014	24,167,858	24,167,858	28,644,311	28,141,052
-	-	-	-	348,068	348,068
6,605,421	6,462,901	9,423,794	9,602,839	9,435,102	8,907,374
-	-	-	-	246,901	351,730
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,903,926	13,903,926	15,234,928	15,234,929	15,234,929
-	-	-	-	690,145	690,145
4,971,032	6,065,261	6,236,556	7,887,068	7,433,656	7,856,972
-	-	-	-	14,660	14,660
-	-	-	-	355,546	355,546
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
299,176	299,176	299,176	299,176	299,176	299,176
5,980,673	6,225,744	6,455,945	6,651,905	6,829,315	7,482,180
66,129,241	65,595,070	69,524,686	71,165,809	74,564,508	81,062,515
30,253	30,253	30,253	30,253	30,253	30,253
222,125	222,125	222,125	222,125	222,125	222,125
169,890	169,890	169,890	200,752	165,449	118,422
46,396	46,396	46,396	46,396	46,396	361,884
1,983,547	1,983,547	3,971,074	9,666,728	9,666,727	11,006,264
656,388	841,130	876,791	816,191	793,546	673,231
-	-	-	-	13,168	13,168
6,328	6,328	6,328	6,328	6,328	6,328
-	-	585,325	-	-	1,049,695
316,899	316,899	316,899	316,899	316,899	316,899
1,019,395	1,019,395	1,019,395	1,019,395	1,004,395	1,004,395
813,114	813,114	813,114	2,130,165	2,130,165	2,130,165
138,150	138,150	138,150	138,150	138,150	138,150
-	-	-	-	-	730,961
25,305,232	25,305,232	25,305,232	25,305,232	25,305,232	25,305,232
2,400,530	2,487,792	2,536,027	2,536,027	2,567,862	2,779,193
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

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OHIO AUDITOR OF STATE KEITH FABER



LICKING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/26/2023

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