



LICKING COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

LICKING COUNTY
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LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-1819-11-5762/G-2021-11-5949	\$ -	\$ 663,519
Total U.S. Department of Agriculture			-	663,519
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1BO-1 B-C-18-1BO-1 B-F-19-1BO-1	- - -	243,943 58,314 5,758
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	308,015
HOME Investment Partnerships Program Total HOME Investment Partnerships Program	14.239	B-C-18-1BO-2	- -	119,339 119,339
Total U.S. Department of Housing & Urban Development			-	427,354
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program Total Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A01-6285	- -	35,000 35,000
Equitable Sharing Program	16.922	N/A		35,768
Total U.S. Department of Justice			-	70,768
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/Wagner-Peyser Funded Activities (Employment Service Cluster)	17.207	2018-7245-1	-	23,763
Trade Adjustment Assistance	17.245	2018-7245-1	-	3,859
Workforce Investment Act (WIOA) Cluster: WIA Adult Program	17.258	2018-7245-1	-	273,616
WIA Youth Activities	17.259	2018-7245-1	-	268,251
WIA Dislocated Worker Formula Grants Total WIOA Cluster	17.278	2018-7245-1	- -	105,431 647,298
Total U.S. Department of Labor			-	674,920
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i>				
Airport Improvement Program	20.106	N/A N/A	- -	4,608 1,488,893
Total Airport Improvement Program			-	1,493,501
<i>Federal Transit Cluster</i>				
Federal Transit Formula Grant	20.507	N/A N/A		1,464,984 943,072
Total Federal Transit Cluster			-	2,408,056
<i>Passed Through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	PID 107010 PID109386 PID 104898 PID 108424 PID 106955 PID 106945 PID 109125 PID 109160 PID 99878 PID 108474 PID 101744 PID 105920	- - - - - - - - - - - -	106,008 102,849 177,603 10,763 12,882 32,500 10,935 3,600 272,583 19,998 417,761 298,179
Total Highway Planning and Construction Cluster			-	1,465,661
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster State and Community Highway Safety	20.600	IDEP/STEP-2019-00068		4,538

LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Total Highway Safety Cluster		IDEP/STEP-2020-00036	-	430
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-00068	-	966
Total U.S. Department Transportation			-	5,373,152
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	84.181	N/A	-	84,955
Total Special Education - Grants for Infants and Families		N/A	-	108,675
Total U.S. Department of Education			-	193,630
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State's Office:</i>				
Help America Vote Act Requirements Payments	90.401	N/A	-	35,769
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	35,769
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5762/G-2021-11-5949	-	332,302
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1819-11-5762/G-2021-11-5949	30,685	3,109,316
Child Support Enforcement	93.563	G-1819-11-5763/G-2021-11-5950	-	1,983,912
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-1819-11-5762/G-2021-11-5949	-	241,162
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5762/G-2021-11-5949	-	52,427
Foster Care_Title IV-E	93.658	G-1819-06-0155	-	110,369
Foster Care_Title IV-E		G-1819-11-5762/G-2021-11-5949	-	3,931,941
Total Foster Care - Title IV-E			-	4,042,310
Adoption Assistance	93.659	G-1819-11-5762/G-2021-11-5949	-	883,086
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5762/G-2021-11-5949	-	103,521
Children's Health Insurance Program	93.767	G-1819-11-5762/G-2021-11-5949	-	149,658
Social Services Block Grant	93.667	G-1819-11-5762/G-2021-11-5949	-	1,907,303
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	-	98,256
Total Social Services Block Grant			-	2,005,559
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	-	355,641
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	G-1819-11-5762/G-2021-11-5949	-	2,149,509
Total Medicaid Cluster			-	2,505,150
<i>Passed through Ohio Department of Medicaid</i>				
Money Follows the Person Rebalancing Demonstration	93.791	N/A	-	2,000
Total U.S. Department of Health and Human Services			30,685	15,410,403
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	DPSFE216	-	99,658
Total U.S. Department of Homeland Security			-	99,658
Total Federal Awards Expenditures			\$ 30,685	\$ 22,949,173

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

LICKING COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. 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 to other governments (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, 2019 is \$309,596.

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, 2019
(Continued)

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During calendar year 2019, the County made allowable transfers of \$1,594,709 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 \$3,109,316 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 2019 and the amount transferred to the Child Care and Development and Social Services Block Grant programs.

Total Temporary Assistance for Needy Families.....	\$ 4,704,025
Total reported as Child Care and Development program.....	(70,485)
Total reported as Social Services Block Grant	<u>(1,524,224)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 3,109,316</u>

NOTE H – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received Cost Report MAC settlement payments for the 2015 and 2016 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$10,047 and \$9,876, respectively. The Cost Report Settlement payments were for settlement of the differences between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period.

OHIO AUDITOR OF STATE KEITH FABER



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

Licking County
20 S. Second Street
Newark, Ohio 43055

To the Licking County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 20, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* and the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

July 20, 2020

OHIO AUDITOR OF STATE KEITH FABER



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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Licking County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, Licking County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component units and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 20, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* and the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole.

The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

July 20, 2020

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LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

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):	20.106 Airport Improvement Program 20.205 Highway Planning and Construction Cluster 93.563 Child Support Enforcement 93.658 Foster Care Title IV-E 93.659 Adoption Assistance
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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LICKING COUNTY OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2019

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



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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

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

July 20, 2020

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

The Comprehensive Annual Financial Report (CAFR) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2019 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 auditor's.

The Reporting Entity:

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

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

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

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

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

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

County Organization and Services:

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

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

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years. Fiscal year 2017 was the most recent reappraisal year. In addition, a triennial update is required every third year between reappraisals. 2014 was the most recent triennial update year. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

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

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

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

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The early 2020 returns on sales tax, and property tax, which accounted for more than 65% of all general fund revenues in 2019, show an increase from last year. The arrival of Covid-19 pandemic, and the Statewide quarantine in early 2020 has caused uncertainty as to the immediate future. The continuing conservative approach taken by most elected officials prior to 2020 helped build a reserve to offset most, if not all, of the reduced revenue caused by the virus. The commissioners passed the annual appropriation in March of 2020 in the amount of \$72.9548 million for the general fund.

Licking County continues to be one of the fastest growing Counties in Ohio, growing to an estimated population of 175,769 residents in 2019, and projected to surpass 180,000 in 2020. The 2019 unemployment rate for Licking County was 3.4%. Historically, Licking County has experienced lower unemployment rates than Ohio's overall average, and that held true for 2019, as the State average was 3.8%. Unemployment rates for March of 2020 had increased to 4.7% due to Covid -19, the State average was 5.6%.

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

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

Major Initiatives and Financial Planning

In 2020, the County enters the final year of the Engineer's bridge improvement program. Each year the County evaluates available cash in relation to the amount borrowed in order to establish a healthy and desirable balance. From 2014 thru 2019 the County borrowed a combined \$14.6 million to assist the bridge improvement program. In early 2020 the County borrowed an addition \$200,000 for bridge improvements. Bringing the total borrowed to repair and/or replace bridges to a total of \$14.8 million.

Work to upgrade the on the restoration of the Child Support Enforcement Agency building was completed in 2019. The final cost of this restoration was around \$2.4 million. The restoration of the building will be paid back through a lease.

Work continues to upgrade the County Justice Center and a new 911 Dispatch Center borrowings totaling \$2,500,000 for these projects was completed in early 2018.

In addition, the County Board of Developmental Disabilities completed work on the new E.S. Weiant Center in 2019. This marks the first time that their entire staff will be working together under one roof. The Board utilized the County's AA bond rating to secure \$3.0 million in bonds in 2018 to help them upgrade their facilities.

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

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The Land Bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. Since its inception, the Land Bank has demolished over 70 vacant and abandoned structures. The Land Bank has also moved more than 120 properties from delinquency into the hands of responsible property owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

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

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

Risk Management:

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

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

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

Other Information

Independent Audit:

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

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018. This represented the 19th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

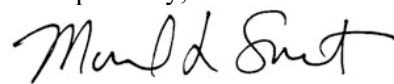
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

I would like to extend recognition to the staff of the accounting department, Sherri Yount and Heather Glaser 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 Kennedy Cottrell Richards, LLC for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

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

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

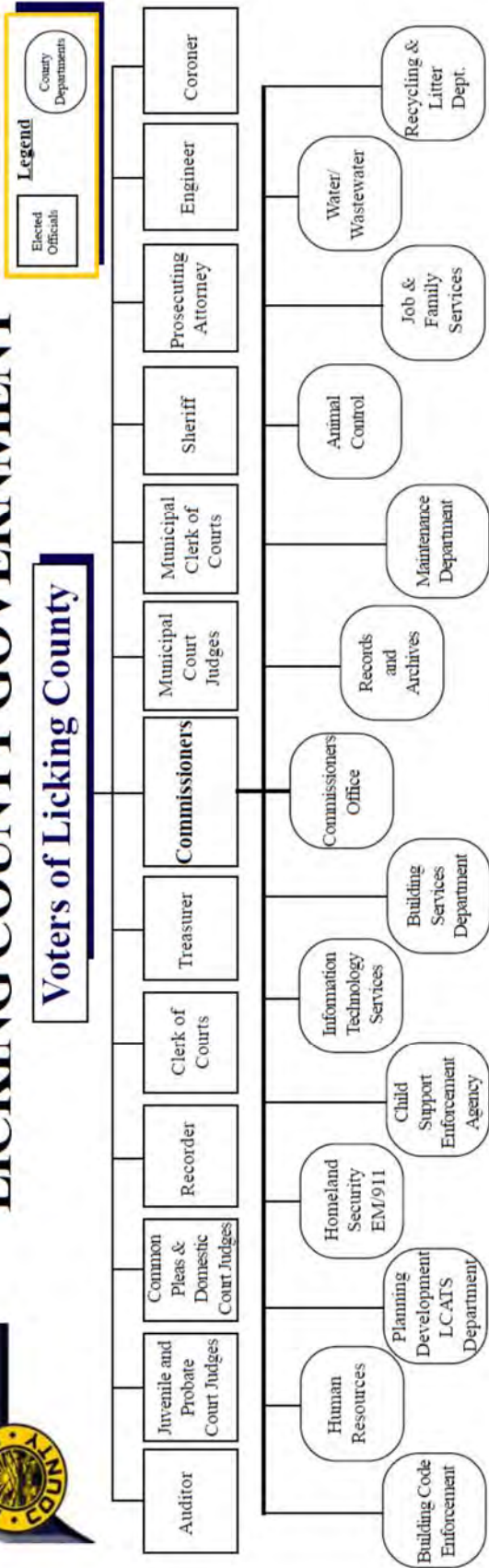
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2019

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



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Transportation Improvement District, which represent .88 percent, (1.85) percent, and .49 percent, respectively, of the assets, the net position or fund balances, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Transportation Improvement District, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, as of December 31, 2019, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Developmental Disabilities, and Children's Services Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 25 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 26 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

July 20, 2020

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix-xv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$87.2 million (net position).
- The County's Governmental Activities net position increased by \$3.8 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$739,067. This increase primarily represents the amount in which charges for services and grants exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$84.8 million, a \$14.4 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 \$30.7 million, or approximately 44 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, 2019 (UNAUDITED)

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

The government-wide financial statements include not only the County itself (known as the primary government), but also three legally separate nonprofit organizations for which the County is financially accountable. Financial information for these component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 18-21 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 22-28 of this report.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)**

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

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

The basic proprietary fund financial statements can be found on pages 29-31 of this report.

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

The basic fiduciary fund financial statement can be found on pages 32-33 of this report.

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

The notes to the financial statements begin on page 35 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found on pages 96-110 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2019 and December 31, 2018:

	Net Position			
	Governmental Activities		Business-Type Activities	
	2019	Restated 2018	2019	2018
<u>Assets</u>				
Current and Other Assets	\$ 151,128,724	\$ 136,250,400	\$ 7,354,940	\$ 6,583,136
Capital Assets, Net	110,283,836	101,523,750	19,485,071	19,556,587
Net Pension Asset	244,914	274,814	-	-
Net OPEB Asset	17,791	19,672	-	-
Total Assets	<u>261,675,265</u>	<u>238,068,636</u>	<u>26,840,011</u>	<u>26,139,723</u>
<u>Deferred Outflows of Resources</u>				
Pension	29,238,821	13,475,426	323,582	181,264
OPEB	4,011,560	2,590,581	44,810	43,435
Total Deferred Inflows of Resources	<u>33,250,381</u>	<u>16,066,007</u>	<u>368,392</u>	<u>224,699</u>
<u>Liabilities</u>				
Current and Other Liabilities	10,373,196	10,783,632	546,980	107,868
Long-Term Liabilities:				
Due Within One Year	8,208,113	9,927,587	711,043	744,437
Due in More than One Year:				
Other Amounts	30,657,543	28,079,767	7,682,634	8,326,316
Net Pension Liability	93,453,065	52,270,555	1,068,679	654,663
Net OPEB Liability	43,322,903	35,171,851	501,819	448,162
Total Liabilities	<u>186,014,820</u>	<u>136,233,392</u>	<u>10,511,155</u>	<u>10,281,446</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	36,505,642	35,489,381	-	-
Pension	1,561,402	12,712,857	45,024	158,042
OPEB	279,197	2,916,782	21,608	33,385
Total Deferred Inflows of Resources	<u>38,346,241</u>	<u>51,119,020</u>	<u>66,632</u>	<u>191,427</u>
<u>Net Position</u>				
Net Investment in Capital Assets	76,909,842	70,349,596	11,136,303	10,545,006
Restricted	44,772,776	38,919,505	-	-
Unrestricted	(51,118,033)	(42,486,870)	5,494,313	5,346,543
Total Net Position	<u>\$ 70,564,585</u>	<u>\$ 66,782,231</u>	<u>\$ 16,630,616</u>	<u>\$ 15,891,549</u>

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)**

Governmental Activities

Current and Other Assets increased significantly in comparison with the prior year. This increase is primarily the result of an increase in cash and investments from operations as well as a significant donation received during the year.

Capital Assets, Net and Net Investment in Capital Assets both increased significantly in comparison with the prior year. For the most part, these increases represent building renovations to the child support enforcement agency building, records center, 911 center, justice center, and developmental disabilities building offset by current year depreciation.

The increase in Other Long-Term Liabilities is primarily the result of new bond and note issuances, offset by regular debt payments.

The net pension and net OPEB liabilities and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior year. These fluctuations are primarily the result of the lower than expected returns on pension plan investments.

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

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

Business-Type Activities

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

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

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

The net pension and net OPEB liabilities and related deferred outflows and inflows of resources all fluctuated significantly in comparison with the prior year. These fluctuations are primarily the result of the lower than expected returns on pension plan investments.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)**

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

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

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2019 and 2018:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	2019	Restated 2018	2019	2018
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 22,177,310	\$ 20,600,160	\$ 3,101,900	\$ 3,096,729
Operating Grants and Contributions	45,562,575	36,918,283	-	-
Capital Grants and Contributions	3,598,896	483,986	292,662	-
Total program revenues	<u>71,338,781</u>	<u>58,002,429</u>	<u>3,394,562</u>	<u>3,096,729</u>
General revenues:				
Property Taxes	36,603,645	35,991,042	-	-
Sales Taxes	40,622,698	38,270,098	-	-
Intergovernmental, Unrestricted	6,587,796	6,306,179	-	-
Investment Earnings	4,087,523	1,894,876	31,935	12,378
Sale of Capital Assets	661,101	-	-	-
Miscellaneous	1,493,235	1,410,259	65,379	29,668
Total general revenues	<u>90,055,998</u>	<u>83,872,454</u>	<u>97,314</u>	<u>42,046</u>
Total revenues	<u>161,394,779</u>	<u>141,874,883</u>	<u>3,491,876</u>	<u>3,138,775</u>
<u>Expenses</u>				
Public Safety	37,632,545	31,783,223	-	-
Health	5,201,826	5,145,549	-	-
Human Services	59,667,474	53,789,426	-	-
Conservation and Recreation	477,070	394,132	-	-
Community and Economic Development	1,578,235	1,071,197	-	-
Public Works	13,523,790	11,509,835	-	-
General Government	38,457,775	33,369,100	-	-
Interest and Fiscal Charges	1,073,710	1,101,303	-	-
Water	-	-	256,100	218,158
Wastewater	-	-	2,496,709	2,385,060
Total expenses	<u>157,612,425</u>	<u>138,163,765</u>	<u>2,752,809</u>	<u>2,603,218</u>
Change in Net Position	3,782,354	3,711,118	739,067	535,557
Net Position, Beginning of Year, Restated	<u>66,782,231</u>	N/A	<u>15,891,549</u>	<u>15,355,992</u>
Net Position, End of Year	<u>\$ 70,564,585</u>	<u>\$ 66,782,231</u>	<u>\$ 16,630,616</u>	<u>\$ 15,891,549</u>

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

Governmental Activities

Operating grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of the County receiving a donation of investments during 2019 as well as an increase in grants received for public assistance.

Charges for services increased significantly in comparison with the prior year. This increase is primarily the result of an increase in building code receipts and transit revenue in 2019.

Capital grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of the County receiving grants to purchase voting machines during 2019.

Human services and public safety expenses also increased significantly during the year. The increase in human services expense is primarily represented by an increase developmental disabilities services activity. The increase in public safety expense is primarily the result of an increase in pension expense during 2019.

Investment earnings increased significantly in comparison with the prior fiscal year. This increase is primarily the result of an increase in the investments held by the County during 2019 and improved market conditions.

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

Business-Type Activities

Revenues and expenses in Business-Type Activities remained consistent with the prior year. Capital grants and contributions increased in comparison with the prior year. This increase relates to the inception of a cooperative agreement with the Ohio Department of Transportation (ODOT) to jointly install a waterline in the County.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$84.8 million, an increase of approximately \$14.4 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2019 and 2018.

	Fund Balance	Restated Fund Balance	Increase
	December 31, 2019	December 31, 2018	(Decrease)
General	\$ 41,438,558	\$ 32,621,213	\$ 8,817,345
Developmental Disabilities	19,502,204	14,504,306	4,997,898
Children's Services	(202,585)	(234,295)	31,710
Other Governmental Funds	24,073,889	23,290,157	783,732
Total	<u>\$ 84,812,066</u>	<u>\$ 70,181,381</u>	<u>\$ 14,630,685</u>

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$30.7 million, while total fund balance reached approximately \$41.4 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 44 percent of total General Fund expenditures, while total fund balance represents 59 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$8.8 million during the current fiscal year. This increase is primarily the result of an increase in sales tax revenue, investment earnings, and charges for services provided by the County.

The fund balance of the County's Developmental Disabilities Fund increased by approximately \$5.0 million during the current fiscal year. This increase is primarily the result of an increase in grant revenue and donations received in the form of investments.

The fund balance of the County's Children's Services Fund increased by \$31,710 during the current fiscal year. This increase is primarily the result of an increase in property tax revenue and transfers in from other governmental funds.

Financial Analysis of the Proprietary Funds

The net position of the County's Water and Wastewater Funds increased \$392,097 and \$346,970, respectively during the current fiscal year. These increases are the result of customer charges and receipts from ODOT for the waterline project exceeding operating expenses.

The net position of the County's Internal Service Fund decreased by \$150,887 during the year. This decrease represents the amount in which program expenses (\$20.8 million) exceeded program charges (\$20.4 million) and interest income (\$155,317).

General Fund Budgeting Highlights

During the year, actual revenues and other financing sources exceeded the final budget by approximately \$7.9 million. A significant portion of this variance is the result of sales tax revenues, which were \$3.5 million more than anticipated. The final revenue estimates were \$884,718 less than the original revenue estimates. This variance is the result of lower revenue expected from the County issuing bonds and notes.

The County's final appropriation measure exceeded the original by approximately \$2.4 million and actual budgetary expenditures were approximately \$3.8 million less than the final appropriations measure. Of this variance, \$648,945 represents money that was appropriated for capital improvements that did not take place.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2019, including land, buildings and improvements, equipment and machinery, and infrastructure, totaled \$110.3 million (net of accumulated depreciation), an increase of \$8.8 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$13.5 million exceeded current year depreciation (approximately \$4.6 million), net current year net disposals (\$189,846).

The County's investment in capital assets for business-type activities as of December 31, 2019, including land, buildings and improvements, equipment and machinery, and infrastructure totaled \$19.5 million (net of accumulated depreciation), a decrease of \$71,516 in comparison with the prior year. This decrease consists of current year depreciation of \$705,076 offset by current year acquisitions of \$633,560.

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, 2019, including bonds and notes, was approximately \$34.2 million, an increase of \$534,796 in comparison with the prior year. This increase represents new debt of approximately \$10.0 million offset by principal payments made during the year of approximately \$9.4 million.

The County's business-type activities debt as of December 31, 2019, was approximately \$8.3 million, a decrease of \$662,813 in comparison with the prior year. This decrease represents principal payments made during the year.

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

Contacting the County's Financial Management

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

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LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 83,822,266	\$ 6,545,875	\$ 90,368,141
Cash and Cash Equivalents in Segregated Accounts	4,554,501	-	4,554,501
Receivables:			
Taxes	48,929,757	-	48,929,757
Accounts	950,220	552,381	1,502,601
Intergovernmental	8,626,029	-	8,626,029
Interest	333,642	-	333,642
Special Assessments	334,632	185,398	520,030
Loans	2,299,568	-	2,299,568
Inventory of Supplies, at Cost	663,456	71,286	734,742
Prepaid Items	614,653	-	614,653
Other Assets	-	-	-
Nondepreciable Capital Assets	15,768,357	729,803	16,498,160
Depreciable Capital assets, Net	94,515,479	18,755,268	113,270,747
Net Pension Asset	244,914	-	244,914
Net OPEB Asset	17,791	-	17,791
Total Assets	<u>261,675,265</u>	<u>26,840,011</u>	<u>288,515,276</u>
Deferred Outflows of Resources			
Pension	29,238,821	323,582	29,562,403
OPEB	4,011,560	44,810	4,056,370
Total Deferred Outflows of Resources	<u>33,250,381</u>	<u>368,392</u>	<u>33,618,773</u>
Liabilities			
Accounts Payable	3,174,693	73,953	3,248,646
Accrued Wages and Benefits Payable	2,947,969	26,046	2,974,015
Intergovernmental Payable	1,087,925	9,755	1,097,680
Claims Payable	2,303,553	-	2,303,553
Retainage Payable	335,218	-	335,218
Unearned Revenue	369,215	408,227	777,442
Accrued Interest Payable	154,623	28,999	183,622
Long-Term Liabilities:			
Due Within One Year	8,208,113	711,043	8,919,156
Due in More Than One Year:			
Other Amounts Due in More Than One Year	30,657,543	7,682,634	38,340,177
Net Pension Liability	93,453,065	1,068,679	94,521,744
Net OPEB Liability	43,322,903	501,819	43,824,722
Total Liabilities	<u>186,014,820</u>	<u>10,511,155</u>	<u>196,525,975</u>
Deferred Inflows of Resources			
Property and Other Local Taxes	36,505,642	-	36,505,642
Pension	1,561,402	45,024	1,606,426
OPEB	279,197	21,608	300,805
Total Deferred Inflows of Resources	<u>38,346,241</u>	<u>66,632</u>	<u>38,412,873</u>
Net Position			
Net Investment in Capital Assets	76,909,842	11,136,303	88,046,145
Restricted for:			
Capital Projects	1,861,895	-	1,861,895
Debt Service	435,100	-	435,100
Public Safety	2,629,634	-	2,629,634
Health	552,127	-	552,127
Human Services	22,829,055	-	22,829,055
Conservation and Recreation	37,657	-	37,657
Community and Economic Development	3,586,564	-	3,586,564
Public Works	8,571,686	-	8,571,686
General Government	4,269,058	-	4,269,058
Unrestricted	(51,118,033)	5,494,313	(45,623,720)
Total Net Position	<u>\$ 70,564,585</u>	<u>\$ 16,630,616</u>	<u>\$ 87,195,201</u>

See accompanying notes to the basic financial statements.

	Component Units		
	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$	150,710	\$ 496,849	\$ 2,933,142
	-	-	-
	-	-	-
	500	-	-
	784,886	49,157	284,229
	-	-	-
	-	-	-
	-	-	-
	-	722	-
	-	208,816	-
	8,334,544	-	150,785
	1,120,866	-	21,040
	-	-	-
	-	-	-
	<u>10,391,506</u>	<u>755,544</u>	<u>3,389,196</u>
	-	-	-
	-	-	-
	-	-	-
	632,212	12,408	11,551
	-	-	-
	-	-	-
	-	-	-
	189,148	-	-
	-	-	-
	-	-	35,404
	-	-	340,000
	-	-	4,737,128
	-	-	-
	-	-	-
	<u>821,360</u>	<u>12,408</u>	<u>5,124,083</u>
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	9,455,410	-	145,525
	16,621	-	2,331,506
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	98,115	743,136	(4,211,918)
\$	<u>9,570,146</u>	<u>\$ 743,136</u>	<u>\$ (1,734,887)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 37,632,545	\$ 1,085,589	\$ 2,143,347	\$ -
Health	5,201,826	604,358	426,812	-
Human Services	59,667,474	1,124,030	29,131,338	-
Conservation and Recreation	477,070	-	-	-
Community and Economic Development	1,578,235	287,375	855,735	-
Public Works	13,523,790	607,030	10,586,360	1,819,614
General Government	38,457,775	18,468,928	2,418,983	1,779,282
Interest and Fiscal Charges	1,073,710	-	-	-
Total Governmental Activities	<u>157,612,425</u>	<u>22,177,310</u>	<u>45,562,575</u>	<u>3,598,896</u>
Business-Type Activities:				
Water	256,100	320,783	-	292,662
Wastewater	2,496,709	2,781,117	-	-
Total Business-type Activities	<u>2,752,809</u>	<u>3,101,900</u>	<u>-</u>	<u>292,662</u>
Total Primary Government	<u>\$ 160,365,234</u>	<u>\$ 25,279,210</u>	<u>\$ 45,562,575</u>	<u>\$ 3,891,558</u>
Component Units:				
Airport Authority	\$ 235,624	\$ 86,598	\$ -	\$ 2,493,420
Land Reutilization Corporation	449,725	-	237,889	-
Transportation Improvement District	2,396,972	-	-	1,346,926
Total Component Units	<u>\$ 3,082,321</u>	<u>\$ 86,598</u>	<u>\$ 237,889</u>	<u>\$ 3,840,346</u>

General Revenues:
 Property Taxes Levied for:
 General Purposes
 Special Purposes:
 Developmental Disabilities
 Children's Services
 Mental Health
 Senior Citizens
 Sales Taxes
 Intergovernmental, Unrestricted
 Property Sales
 Investment Earnings
 Sale of Capital Assets
 Contributions and Donations
 Miscellaneous
 Total General Revenues

Change in Net Position

Net Position at Beginning of Year, Restated
 Net Position at End of Year

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ (34,403,609)	\$ -	\$ (34,403,609)			
(4,170,656)	-	(4,170,656)			
(29,412,106)	-	(29,412,106)			
(477,070)	-	(477,070)			
(435,125)	-	(435,125)			
(510,786)	-	(510,786)			
(15,790,582)	-	(15,790,582)			
(1,073,710)	-	(1,073,710)			
<u>(86,273,644)</u>	<u>-</u>	<u>(86,273,644)</u>			
-	357,345	357,345			
-	284,408	284,408			
-	641,753	641,753			
<u>\$ (86,273,644)</u>	<u>\$ 641,753</u>	<u>\$ (85,631,891)</u>			
			\$ 2,344,394	\$ (211,836)	\$ (1,050,046)
			<u>\$ 2,344,394</u>	<u>\$ (211,836)</u>	<u>\$ (1,050,046)</u>
8,724,928	-	8,724,928	-	-	-
11,944,423	-	11,944,423	-	-	-
8,072,241	-	8,072,241	-	-	-
3,569,521	-	3,569,521	-	-	-
4,292,532	-	4,292,532	-	-	-
40,622,698	-	40,622,698	-	-	-
6,587,796	-	6,587,796	-	252,655	50,000
-	-	-	-	85,796	-
4,087,523	31,935	4,119,458	28	-	72,297
661,101	-	661,101	-	-	-
-	-	-	-	-	441,936
1,493,235	65,379	1,558,614	-	11,293	-
<u>90,055,998</u>	<u>97,314</u>	<u>90,153,312</u>	<u>28</u>	<u>349,744</u>	<u>564,233</u>
3,782,354	739,067	4,521,421	2,344,422	137,908	(485,813)
66,782,231	15,891,549	82,673,780	7,225,724	605,228	(1,249,074)
<u>\$ 70,564,585</u>	<u>\$ 16,630,616</u>	<u>\$ 87,195,201</u>	<u>\$ 9,570,146</u>	<u>\$ 743,136</u>	<u>\$ (1,734,887)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2019

	General	Developmental Disabilities	Children's Services	Other Governmental Funds	Total Governmental Funds
Assets:					
Pooled Cash and Investments	\$ 35,601,795	\$ 16,371,460	\$ 1,212,685	\$ 20,713,576	\$ 73,899,516
Cash and Cash Equivalents in Segregated Accounts	-	2,972,410	-	401,320	3,373,730
Receivables:					
Taxes	19,933,385	12,376,759	8,411,340	8,208,273	48,929,757
Accounts	326,189	789	11,061	384,996	723,035
Intergovernmental	2,952,800	673,335	376,770	4,623,124	8,626,029
Interest	333,062	-	-	580	333,642
Special Assessments	-	-	-	334,632	334,632
Loans	-	-	-	2,299,568	2,299,568
Inventory of Supplies, at Cost	226,351	-	-	437,105	663,456
Prepaid Items	462,645	-	-	-	462,645
Due From Other Funds	3,500	-	-	586,788	590,288
Total Assets	<u>\$ 59,839,727</u>	<u>\$ 32,394,753</u>	<u>\$ 10,011,856</u>	<u>\$ 37,989,962</u>	<u>\$ 140,236,298</u>
Liabilities:					
Accounts Payable	\$ 1,190,734	\$ 173,405	\$ 1,120,757	\$ 689,797	\$ 3,174,693
Accrued Wages and Benefits Payable	1,770,312	194,115	-	975,857	2,940,284
Intergovernmental Payable	641,762	71,194	-	331,357	1,044,313
Retainage Payable	41,381	-	-	293,837	335,218
Unearned Revenue	-	-	-	369,215	369,215
Compensated Absences Payable	12,758	-	-	18,258	31,016
Due To Other Funds	-	-	586,788	3,500	590,288
Total Liabilities	<u>3,656,947</u>	<u>438,714</u>	<u>1,707,545</u>	<u>2,681,821</u>	<u>8,485,027</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	8,725,641	11,860,960	8,072,337	7,846,704	36,505,642
Unavailable Revenue	6,018,581	592,875	434,559	3,387,548	10,433,563
Total Deferred Inflows of Resources	<u>14,744,222</u>	<u>12,453,835</u>	<u>8,506,896</u>	<u>11,234,252</u>	<u>46,939,205</u>
Fund Balances:					
Nonspendable	1,017,030	-	-	437,105	1,454,135
Restricted	-	19,502,204	-	23,386,374	42,888,578
Committed	700,000	-	-	127,395	827,395
Assigned	9,056,278	-	-	123,015	9,179,293
Unassigned	30,665,250	-	(202,585)	-	30,462,665
Total Fund Balances	<u>41,438,558</u>	<u>19,502,204</u>	<u>(202,585)</u>	<u>24,073,889</u>	<u>84,812,066</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 59,839,727</u>	<u>\$ 32,394,753</u>	<u>\$ 10,011,856</u>	<u>\$ 37,989,962</u>	<u>\$ 140,236,298</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, 2019

Total Governmental Fund Balances	\$ 84,812,066
<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.	110,283,836
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Sales Taxes	4,202,787
Property Taxes	277,414
Special Assessments	334,632
Intergovernmental	5,420,201
Accounts Receivable	17,680
Interest Receivable	180,849
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets, liabilities, and deferrals of the internal service fund are included in governmental activities in the statement of net position.	8,792,076
The net pension asset, net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	244,914
Deferred Outflows - Pension	29,150,098
Deferred Inflows - Pension	(1,552,345)
Net Pension Liability	(93,170,969)
Net OPEB Asset	17,791
Deferred Outflows - OPEB	3,998,333
Deferred Inflows - OPEB	(275,126)
Net OPEB Liability	(43,190,440)
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(154,623)
Bonds Payable	(32,925,285)
Unamortized Premium	(833,194)
Capital Lease Payable	(1,276,095)
Compensated Absences Payable	(3,790,015)
Net Position of Governmental Activities	<u><u>\$ 70,564,585</u></u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Developmental Disabilities	Children's Services	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales Taxes	\$ 40,417,794	\$ -	\$ -	\$ -	\$ 40,417,794
Property Taxes	8,741,277	11,966,435	8,086,728	7,877,408	36,671,848
Intergovernmental	8,666,968	5,502,067	7,044,207	32,060,932	53,274,174
Investment Earnings	3,780,058	335,050	-	16,753	4,131,861
Licenses and Permits	11,358	-	-	624,416	635,774
Fines and Forfeitures	140,251	-	-	519,685	659,936
Special Assessments	-	-	-	191,233	191,233
Charges for Services	12,301,650	-	-	7,415,075	19,716,725
Contributions	-	2,682,771	-	-	2,682,771
Miscellaneous	1,634,744	36,865	288,248	661,436	2,621,293
Total Revenues	<u>75,694,100</u>	<u>20,523,188</u>	<u>15,419,183</u>	<u>49,366,938</u>	<u>161,003,409</u>
Expenditures:					
Current:					
Public Safety	26,808,859	-	-	2,556,837	29,365,696
Health	379,688	-	-	4,654,060	5,033,748
Human Services	4,778,322	12,467,661	17,487,473	19,721,172	54,454,628
Conservation and Recreation	463,320	-	-	13,750	477,070
Community and Economic Development	35,000	-	-	1,459,838	1,494,838
Public Works	240,136	-	-	10,227,350	10,467,486
General Government	24,193,158	-	-	6,957,410	31,150,568
Capital Outlay	5,077,994	3,490,604	-	6,000,839	14,569,437
Debt service:					
Principal Retirement	548,061	-	-	8,882,443	9,430,504
Interest and Fiscal Charges	27,965	-	-	1,020,350	1,048,315
Bond Issuance Costs	-	-	-	139,657	139,657
Total Expenditures	<u>62,552,503</u>	<u>15,958,265</u>	<u>17,487,473</u>	<u>61,633,706</u>	<u>157,631,947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,141,597	4,564,923	(2,068,290)	(12,266,768)	3,371,462
Other Financing Sources (Uses):					
Proceeds from Sale of Capital Assets	-	775,000	-	-	775,000
Issuance of Debt	2,665,300	-	-	7,300,000	9,965,300
Premium on Issued Debt	-	-	-	280,456	280,456
Transfers In	18,660	-	2,100,000	5,458,683	7,577,343
Transfers Out	(7,092,727)	(342,025)	-	(142,591)	(7,577,343)
Total Other Financing Sources (Uses)	<u>(4,408,767)</u>	<u>432,975</u>	<u>2,100,000</u>	<u>12,896,548</u>	<u>11,020,756</u>
Net Change in Fund Balances	8,732,830	4,997,898	31,710	629,780	14,392,218
Fund Balance, Beginning of Year , Restated	32,621,213	14,504,306	(234,295)	23,290,157	70,181,381
Increase (Decrease) in Inventory	84,515	-	-	153,952	238,467
Fund Balance, End of Year	<u>\$ 41,438,558</u>	<u>\$ 19,502,204</u>	<u>\$ (202,585)</u>	<u>\$ 24,073,889</u>	<u>\$ 84,812,066</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, 2019

Net Change in Fund Balances - Total Governmental Funds		\$ 14,392,218
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	Capital Outlays Depreciation	13,538,511 (4,588,579)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activities.		(189,846)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	Sales Taxes Property Taxes Intergovernmental Grants Special Assessments Investment Earnings Miscellaneous	204,904 (68,203) (207,678) (30,587) (44,338) (123,829)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	Pension	7,248,562
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	Pension OPEB	(21,510,022) (4,084,332)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	Issuance of Bonds Premium on Issuance of Debt Principal Repayment	(9,965,300) (227,652) 9,430,504
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	Change in Inventory Interest Expense Compensated Absences	238,467 61,458 (141,017)
The internal service fund is used to charge the cost of self-insurance and risk management to individual funds. The net revenue is reported with governmental activities		<u>(150,887)</u>
Change in Net Position of Governmental Activities		<u><u>\$ 3,782,354</u></u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 37,461,717	\$ 37,461,717	\$ 40,992,808	\$ 3,531,091
Property Taxes	8,608,097	8,608,097	8,690,726	82,629
Intergovernmental	6,049,721	6,049,721	8,204,500	2,154,779
Investment Earnings	2,014,000	2,014,000	2,807,169	793,169
Licenses and Permits	10,100	10,100	11,308	1,208
Fines and Forfeitures	174,000	174,000	140,008	(33,992)
Charges for Services	10,281,992	10,329,992	10,450,046	120,054
Miscellaneous	1,120,247	1,120,247	1,674,325	554,078
Total Revenues	65,719,874	65,767,874	72,970,890	7,203,016
Expenditures:				
Current:				
Public Safety	26,661,640	27,464,184	26,983,154	481,030
Health	510,560	510,560	379,807	130,753
Human Services	4,655,000	5,212,685	4,842,928	369,757
Conservation and Recreation	467,570	467,570	467,570	-
Community and Economic Development	35,000	35,000	35,000	-
Public Works	244,454	244,454	216,512	27,942
General Government	24,787,968	25,021,327	23,288,215	1,733,112
Capital Outlay	6,420,702	7,068,285	6,419,340	648,945
Debt service:				
Principal Retirement	548,061	548,061	548,061	-
Interest and Fiscal Charges	27,965	27,965	27,965	-
Total Expenditures	64,358,920	66,600,091	63,208,552	3,391,539
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,360,954	(832,217)	9,762,338	10,594,555
Other Financing Sources (Uses):				
Issuance of Debt	3,000,000	2,000,000	2,665,300	665,300
Advances Out	-	(3,500)	(3,500)	-
Transfers In	-	67,282	18,660	(48,622)
Transfers Out	(7,357,539)	(7,517,849)	(7,092,727)	425,122
Total Other Financing Sources (Uses)	(4,357,539)	(5,454,067)	(4,412,267)	1,041,800
Net Change in Fund Balances	(2,996,585)	(6,286,284)	5,350,071	11,636,355
Fund Balance, Beginning of Year	21,633,795	21,633,795	21,633,795	-
Prior Year Encumbrances Appropriated	2,235,256	2,235,256	2,235,256	-
Fund Balance, End of Year	\$ 20,872,466	\$ 17,582,767	\$ 29,219,122	\$ 11,636,355

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 11,588,974	\$ 11,588,974	\$ 11,903,503	\$ 314,529
Intergovernmental	2,133,793	2,558,793	5,522,849	2,964,056
Investment Earnings	-	-	39,223	39,223
Miscellaneous	1,773,888	1,055,888	36,076	(1,019,812)
Contributions	-	-	2,682,771	2,682,771
Total Revenues	<u>15,496,655</u>	<u>15,203,655</u>	<u>20,184,422</u>	<u>4,980,767</u>
Expenditures:				
Current:				
Human Services	15,250,679	14,837,679	12,740,618	2,097,061
Capital Outlay	5,134,948	5,963,973	4,364,657	1,599,316
Total Expenditures	<u>20,385,627</u>	<u>20,801,652</u>	<u>17,105,275</u>	<u>3,696,377</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,888,972)	(5,597,997)	3,079,147	8,677,144
Other Financing Sources (Uses):				
Proceeds from Sale of Capital Assets	717,235	717,235	717,235	-
Transfers Out	(342,025)	(342,025)	(342,025)	-
Total Other Financing Sources (Uses)	<u>375,210</u>	<u>375,210</u>	<u>375,210</u>	<u>-</u>
Net Change in Fund Balances	(4,513,762)	(5,222,787)	3,454,357	8,677,144
Fund Balance, Beginning of Year	12,147,379	12,147,379	12,147,379	-
Prior Year Encumbrances Appropriated	3,065,377	3,065,377	3,065,377	-
Fund Balance, End of Year	<u>\$ 10,698,994</u>	<u>\$ 9,989,969</u>	<u>\$ 18,667,113</u>	<u>\$ 8,677,144</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 7,901,618	\$ 8,045,141	\$ 8,045,141	\$ -
Intergovernmental	7,234,900	8,134,900	7,044,207	(1,090,693)
Miscellaneous	115,750	115,750	285,530	169,780
Total Revenues	<u>15,252,268</u>	<u>16,295,791</u>	<u>15,374,878</u>	<u>(920,913)</u>
Expenditures:				
Current:				
Human Services	13,911,872	18,101,012	17,620,395	480,617
Total Expenditures	<u>13,911,872</u>	<u>18,101,012</u>	<u>17,620,395</u>	<u>480,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,340,396	(1,805,221)	(2,245,517)	(440,296)
Other Financing Sources (Uses):				
Transfers In	9,325,000	9,325,000	2,100,000	(7,225,000)
Transfers Out	(11,200,000)	(8,792,198)	-	8,792,198
Total Other Financing Sources (Uses)	<u>(1,875,000)</u>	<u>532,802</u>	<u>2,100,000</u>	<u>1,567,198</u>
Net Change in Fund Balances	(534,604)	(1,272,419)	(145,517)	1,126,902
Fund Balance, Beginning of Year	1,173,409	1,173,409	1,173,409	-
Prior Year Encumbrances Appropriated	99,010	99,010	99,010	-
Fund Balance, End of Year	<u>\$ 737,815</u>	<u>\$ -</u>	<u>\$ 1,126,902</u>	<u>\$ 1,126,902</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 1,378,129	\$ 5,167,746	\$ 6,545,875	\$ 9,922,750
Cash and Cash Equivalents With Fiscal Agent	-	-	-	1,180,771
Receivables:				
Accounts	24,163	528,218	552,381	216,080
Special Assessments	-	185,398	185,398	-
Interest	-	-	-	11,105
Materials and Supplies Inventory	35,600	35,686	71,286	-
Prepaid Items	-	-	-	152,008
Due From Other Funds	-	61,200	61,200	-
Total Current Assets	<u>1,437,892</u>	<u>5,978,248</u>	<u>7,416,140</u>	<u>11,482,714</u>
Noncurrent Assets:				
Nondepreciable Capital Assets	591,653	138,150	729,803	-
Depreciable Capital assets, Net	437,434	18,317,834	18,755,268	-
Total Noncurrent Assets	<u>1,029,087</u>	<u>18,455,984</u>	<u>19,485,071</u>	<u>-</u>
Total Assets	<u>2,466,979</u>	<u>24,434,232</u>	<u>26,901,211</u>	<u>11,482,714</u>
Deferred Outflows of Resources				
Pension	-	323,582	323,582	88,723
OPEB	-	44,810	44,810	13,227
Total Deferred Outflows of Resources	<u>-</u>	<u>368,392</u>	<u>368,392</u>	<u>101,950</u>
Liabilities				
Current Liabilities				
Accounts Payable	14,891	59,062	73,953	-
Accrued Wages and Benefits	-	26,046	26,046	7,685
Intergovernmental Payable	-	9,755	9,755	43,612
Due To Other Funds	61,200	-	61,200	-
Claims Payable	-	-	-	2,303,553
Compensated Absences Payable	-	9,972	9,972	2,663
Accrued Interest Payable	-	28,999	28,999	-
OPWC Loan Payable	-	48,679	48,679	-
OWDA Loan Payable	-	652,392	652,392	-
Unearned Revenue	408,227	-	408,227	-
Total Current Liabilities	<u>484,318</u>	<u>834,905</u>	<u>1,319,223</u>	<u>2,357,513</u>
Long-Term Liabilities:				
Compensated Absences Payable	-	34,937	34,937	7,388
OPWC Loan Payable	-	925,709	925,709	-
OWDA Loan Payable	-	6,721,988	6,721,988	-
Net Pension Liability	-	1,068,679	1,068,679	282,096
Net OPEB Liability	-	501,819	501,819	132,463
Total Long-Term Liabilities	<u>-</u>	<u>9,253,132</u>	<u>9,253,132</u>	<u>421,947</u>
Total Liabilities	<u>484,318</u>	<u>10,088,037</u>	<u>10,572,355</u>	<u>2,779,460</u>
Deferred Inflows of Resources				
Pension	-	45,024	45,024	9,057
OPEB	-	21,608	21,608	4,071
Total Deferred Inflows of Resources	<u>-</u>	<u>66,632</u>	<u>66,632</u>	<u>13,128</u>
Net Position				
Net Investment in Capital Assets	1,029,087	10,107,216	11,136,303	-
Unrestricted	953,574	4,540,739	5,494,313	8,792,076
Total Net Position	<u>\$ 1,982,661</u>	<u>\$ 14,647,955</u>	<u>\$ 16,630,616</u>	<u>\$ 8,792,076</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, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 320,783	\$ 2,781,096	\$ 3,101,879	\$ 19,412,449
Special Assessments	-	21	21	-
Miscellaneous	2,889	62,490	65,379	1,035,057
Total Operating Revenues	323,672	2,843,607	3,167,279	20,447,506
Operating Expenses:				
Personal Services	-	1,001,171	1,001,171	648,388
Contractual Services	218,453	546,099	764,552	2,488,385
Materials and Supplies	13,924	82,232	96,156	317
Depreciation	22,453	682,623	705,076	-
Health Insurance Claims	-	-	-	17,253,894
Miscellaneous	1,270	125,143	126,413	362,726
Total Operating Expenses	256,100	2,437,268	2,693,368	20,753,710
Operating Income (Loss)	67,572	406,339	473,911	(306,204)
Nonoperating (Expenses):				
Interest Income	31,863	72	31,935	155,317
Intergovernmental	292,662	-	292,662	-
Interest and Fiscal Charges	-	(59,441)	(59,441)	-
Total Non-Operating (Expenses)	324,525	(59,369)	265,156	155,317
Change in Net Position	392,097	346,970	739,067	(150,887)
Net Position, Beginning of Year, Restated	1,590,564	14,300,985	15,891,549	8,942,963
Net Position, End of Year	\$ 1,982,661	\$ 14,647,955	\$ 16,630,616	\$ 8,792,076

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 318,284	\$ 2,805,179	\$ 3,123,463	\$ 19,248,235
Cash Received from Special Assessments	-	14,003	14,003	-
Cash Received from Other Operating Sources	2,844	65,101	67,945	1,040,993
Cash Payments to Employees for Services	-	(814,048)	(814,048)	(662,477)
Cash Payments to Suppliers for Goods and Services	(163,228)	(787,792)	(951,020)	(2,810,836)
Cash Payments for Claims	-	-	-	(16,976,672)
Net Cash Flows from Operating Activities	<u>157,900</u>	<u>1,282,443</u>	<u>1,440,343</u>	<u>(160,757)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(585,325)	(48,235)	(633,560)	-
Principal Payments	-	(662,813)	(662,813)	-
Interest Paid	-	(62,320)	(62,320)	-
Intergovernmental	700,889	-	700,889	-
Net Cash Flows from Capital and Related Financing	<u>115,564</u>	<u>(773,368)</u>	<u>(657,804)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest Income	32,345	74	32,419	146,877
Net Cash Flows from Investing Activities	<u>32,345</u>	<u>74</u>	<u>32,419</u>	<u>146,877</u>
Net Increase (Decrease) in Cash and Cash Equivalents	305,809	509,149	814,958	(13,880)
Cash and Cash Equivalents at Beginning of Year	1,072,320	4,658,597	5,730,917	11,117,401
Cash and Cash Equivalents at End of Year	<u>\$ 1,378,129</u>	<u>\$ 5,167,746</u>	<u>\$ 6,545,875</u>	<u>\$ 11,103,521</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities:				
Operating Income	\$ 67,572	\$ 406,339	\$ 473,911	\$ (306,204)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation Expense	22,453	682,623	705,076	-
(Increase)/Decrease Assets:				
Accounts Receivable	(2,544)	26,694	24,150	(158,278)
Special Assessments Receivable	-	13,982	13,982	-
Materials and Supplies Inventory	2,269	2,269	4,538	-
Prepaid Items	-	-	-	(186)
Due from Other Funds	-	(61,200)	(61,200)	-
Decrease in Deferred Outflows of Resources - Pension/OPEB	-	(143,693)	(143,693)	(54,779)
Increase/(Decrease) Liabilities:				
Accounts Payable	6,950	24,613	31,563	-
Accrued Wages	-	1,763	1,763	(57,998)
Compensated Absences Payable	-	(14,263)	(14,263)	(1,525)
Intergovernmental Payable	-	438	438	40,075
Claims Payable	-	-	-	277,222
Due to Other Funds	61,200	-	61,200	-
Net Pension/OPEB Liability	-	467,673	467,673	153,200
Increase in Deferred Inflows of Resources - Pension/OPEB	-	(124,795)	(124,795)	(52,284)
Total Adjustments	<u>90,328</u>	<u>876,104</u>	<u>966,432</u>	<u>145,447</u>
Net Cash Flows from Operating Activities	<u>\$ 157,900</u>	<u>\$ 1,282,443</u>	<u>\$ 1,440,343</u>	<u>\$ (160,757)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	<u>Custodial Funds</u>
Assets	
Pooled Cash and Investments	\$ 39,065,690
Cash and Cash Equivalents in Segregated Accounts	2,448,228
Receivables:	
Taxes	268,358,243
Accounts	4,785
Intergovernmental	5,909,962
Special Assessments	6,822,541
Total Assets	<u>322,609,449</u>
Liabilities	
Accounts Payable	1,009,705
Accrued Wages and Benefits Payable	220,065
Intergovernmental Payable	10,466,661
Compensated Absences Payable	40,522
Total Liabilities	<u>11,736,953</u>
Deferred Inflows of Resources	
Property and Other Local Taxes	<u>258,759,688</u>
Total Deferred Inflows of Resources	<u>258,759,688</u>
Net Position	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>52,112,808</u>
Total Net Position	<u>\$ 52,112,808</u>

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, 2019

	Custodial Funds
Additions	
Intergovernmental	\$ 8,791,690
Amounts Received as Fiscal Agent	23,483,659
Licenses, Permits, and Fees for Other Organizations	51,281,449
Fines and Forfeitures for Other Governments	2,888,148
Property Tax Collections for Other Governments	206,621,285
Special Assessments Collections for Other Governments	1,776,680
Sheriff Sales Collections for Others	6,466,591
Miscellaneous	2,287,977
Total Additions	303,597,479
Deductions	
Distributions to the State of Ohio	52,943,771
Distributions of State Funds to Other Governments	8,574,508
Fines and Forfeitures Distributions to Other Governments	2,901,280
Property Tax Distributions to Other Governments	208,039,893
Special Assessments Distributions to Other Governments	1,756,131
Distributions to Individuals	868,229
Distributions as Fiscal Agent	22,187,315
Sherif Sales Distributions to Others	6,629,530
Total Deductions	303,900,657
 Net Increase (Decrease) in Fiduciary Net Position	 (303,178)
 Net Position Beginning of Year, Restated	 52,415,986
Net Position End of Year	<u>\$ 52,112,808</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

C. Basis of Presentation – Government-wide Financial Statements

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major enterprise funds:

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

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

Additionally, the County reports the following fund types:

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

F. Budgetary Process

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2019.

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

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

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

G. Cash and Cash Equivalents

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

H. Investments

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

I. Inventories and Prepaid Items

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

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

J. Capital Assets and Depreciation

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Compensated Absences

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

M. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance year 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 11 and 12).

N. Net Position and Fund Balance Flow Assumptions

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances

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

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

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

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

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

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

P. Revenues and Expenditures/Expenses

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2019.

R. Estimates

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

S. Pensions/Other Postemployment Benefits (OPEB)

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019 from the GAAP basis to the budgetary basis for the General Fund and major special revenue funds is shown below:

	Net Change in Fund Balances		
	General Fund	Developmental Disabilities	Children's Services
Budget Basis	\$ 5,350,071	\$ 3,454,357	\$ (145,517)
Revenue Accruals	959,238	338,766	44,305
Expenditure Accruals	(191,224)	766,080	47,139
Encumbrances	2,572,997	380,930	85,783
Other Financing Sources/(Uses)	3,500	57,765	-
Certificate of Title	127,506	-	-
Recorder's Equipment	(98,956)	-	-
Tax Certificate Administration	9,698		
GAAP Basis	\$ 8,732,830	\$ 4,997,898	\$ 31,710

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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:

Fund Balances	General	Developmental Disabilities	Children's Services	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid Items	\$ 462,645	\$ -	\$ -	\$ -	\$ 462,645
Supplies Inventory	226,351	-	-	437,105	663,456
Unclaimed Monies	328,034	-	-	-	328,034
Total Nonspendable	1,017,030	-	-	437,105	1,454,135
Restricted:					
Public Safety	-	-	-	2,661,230	2,661,230
Health	-	-	-	185,149	185,149
Human Service	-	19,502,204	-	3,615,154	23,117,358
Community and Economic Development	-	-	-	3,666,023	3,666,023
Public Works	-	-	-	6,025,163	6,025,163
General Government	-	-	-	4,418,233	4,418,233
Debt Retirement	-	-	-	1,271,273	1,271,273
Capital Acquisition and Improvement	-	-	-	1,544,149	1,544,149
Total Restricted	-	19,502,204	-	23,386,374	42,888,578
Committed:					
Payroll	700,000	-	-	-	700,000
Parks and Recreation	-	-	-	37,657	37,657
Capital Projects	-	-	-	89,738	89,738
Total Committed	700,000	-	-	127,395	827,395
Assigned:					
Public Safety	304,207	-	-	-	304,207
Health	119	-	-	-	119
Human Service	79,557	-	-	-	79,557
General Government	1,564,576	-	-	-	1,564,576
Conservation and Recreation	4,250	-	-	-	4,250
Capital Projects	-	-	-	123,015	123,015
Future Appropriations	7,103,569	-	-	-	7,103,569
Total Assigned	9,056,278	-	-	123,015	9,179,293
Unassigned (Deficit):	30,665,250	-	(202,585)	-	30,462,665
Total Fund Balances	\$ 41,438,558	\$ 19,502,204	\$ (202,585)	\$ 24,073,889	\$ 84,812,066

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or securities issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States (excluding investment in stripped principal or interest obligations of such eligible obligations);
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Interim deposits in authorized depositories, provided those deposits are properly insured or collateralized and in accordance with Section 135.32 of the Ohio Revised Code;
4. Bonds and other obligations of the State of Ohio or the political subdivisions, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible financial institutions;
6. The Ohio subdivision's fund as provided in Section 135.32 of the Ohio Revised Code, State Treasury Asset Reserve of Ohio (STAR Ohio);
7. Written repurchase agreements with any eligible institutions mentioned in Section 135.32 of the Ohio Revised Code. All securities purchased pursuant to this section shall be delivered into the custody of the Treasurer or an agent designated by the investing authority;

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

8. Up to forty percent of the County’s total average portfolio in either of the following investments:
 - (a) Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - (b) Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
9. Up to fifteen percent of the County’s average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase.

A. Deposits

At year end the carrying amount of the County’s deposits was \$12,642,011 and the bank balance was \$15,454,540. Of the County’s bank balance, \$10,350,516 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 \$21,634 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 2019 amounted to \$3,780,058, which includes \$2,958,305 assigned from other County funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County's investments at December 31, 2019 are summarized below:

	Measurement Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1 - 5	greater than 5
Star Ohio	\$ 21,519,000	AAAm	\$ 21,519,000	\$ -	\$ -
FFCB Bonds	21,258,979	AA+	1,200,010	20,058,969	-
FHLB Bonds	9,595,912	AA+	6,365,292	3,230,620	-
FHLMC Bonds	27,244,374	AA+	14,715,959	12,528,415	-
FNMA Bonds	9,896,667	AA+	4,710,399	5,186,268	-
Certificates of Deposit	2,225,744	NR	-	2,225,744	-
Commercial Paper	23,009,915	A-1	21,039,915	-	1,970,000
Money Market Fund	2,420,984	AAAm	2,420,984	-	-
US Treasury Bonds and Notes	3,727,335	NR	-	3,727,335	-
Corporate Bonds	371,705	NR	217,513	154,192	-
Equities	2,502,300	NR	2,502,300	-	-
Total Investments	\$ 123,772,915		\$ 74,691,372	\$ 47,111,543	\$ 1,970,000

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

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2019 were levied after October 1, 2018 on assessed values as of January 1, 2018, 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 2017. 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, 2019, was \$9.50 per \$1,000 of assessed value. The 2019 assessed value is \$4,592,801,929. This amount constitutes \$4,256,279,159 in real property assessed value and \$336,522,770 in public utility assessed value. Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's unvoted share is .22% (2.20 mills) of assessed value. The County's total share including voted millage is .95% (9.50 mills) of assessed value.

B. Permissive Sales and Use Tax

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

C. Taxes Receivable

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

Property Tax Receivable - Current	\$ 37,849,427
Property Tax Receivable - Delinquent	277,414
Sales Tax Receivable	10,802,916
Total Receivable	<u>\$ 48,929,757</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2019:

Class	December 31, 2018	Additions	Deductions	Transfers	December 31, 2019
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Construction in Progress	8,305,689	5,102,251	-	(4,497,967)	8,909,973
Total Nondepreciable Assets	15,164,073	5,102,251	-	(4,497,967)	15,768,357
Depreciable Capital Assets					
Building and Improvements	38,532,524	-	(455,596)	4,497,967	42,574,895
Machinery and Equipment	20,579,404	3,682,446	(268,920)	-	23,992,930
Infrastructure - Roads and Bridges	65,595,070	4,753,814	(824,198)	-	69,524,686
Total Depreciable Assets	124,706,998	8,436,260	(1,548,714)	4,497,967	136,092,511
Less accumulated depreciation					
Building and Improvements	(12,388,767)	(853,590)	341,697	-	(12,900,660)
Machinery and Equipment	(14,639,910)	(2,417,951)	247,920	-	(16,809,941)
Infrastructure - Roads and Bridges	(11,318,644)	(1,317,038)	769,251	-	(11,866,431)
Total accumulated depreciation	(38,347,321)	(4,588,579)	1,358,868	-	(41,577,032)
Depreciable Capital Assets, Net of accumulated depreciation	86,359,677	3,847,681	(189,846)	4,497,967	94,515,479
Total Capital Assets, Net	\$ 101,523,750	\$ 8,949,932	\$ (189,846)	\$ -	\$ 110,283,836

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 617,379
Health	12,930
Human Services	119,925
Public Works	1,911,216
General Government	1,927,129
Total depreciation expense	\$ 4,588,579

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2019:

Class	December 31, 2018	Additions	Deductions	December 31, 2019
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Construction in Progress	-	585,325	-	585,325
Total Nondepreciable Assets	144,478	585,325	-	729,803
Depreciable Capital Assets				
Building and Improvements	25,622,131	-	-	25,622,131
Machinery and Equipment	3,507,187	48,235	-	3,555,422
Infrastructure	4,774,655	-	-	4,774,655
Total Depreciable Assets	33,903,973	48,235	-	33,952,208
Less accumulated depreciation				
Building and Improvements	(8,663,283)	(503,668)	-	(9,166,951)
Machinery and Equipment	(2,214,721)	(134,794)	-	(2,349,515)
Infrastructure	(3,613,860)	(66,614)	-	(3,680,474)
Total accumulated depreciation	(14,491,864)	(705,076)	-	(15,196,940)
Depreciable Capital Assets, Net of accumulated depreciation	19,412,109	(656,841)	-	18,755,268
Total Capital Assets, Net	\$ 19,556,587	\$ (71,516)	\$ -	\$ 19,485,071

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2019 are indicated below:

	Maturity Date	Interest Rate	December 31, 2018	Additions	Reductions	December 31, 2019	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
2011 Refunding Bonds	2019	1.00% - 3.800%	\$ 425,000	\$ -	\$ (425,000)	\$ -	\$ -
2011 Air Quality - Series A	2021	1.600%	733,322	-	(291,198)	442,124	300,574
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	538,069	-	(130,568)	407,501	133,166
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2015 Various Purpose Bonds	2019	1.00% - 2.00%	250,000	-	(250,000)	-	-
2015 Various Purpose Refunding Bonds	2025	1.00% - 3.00%	690,000	-	(90,000)	600,000	95,000
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,555,000	-	(125,000)	2,430,000	150,000
2016 Various Purpose Bonds	2036	2.00% - 4.00%	4,925,000	-	(195,000)	4,730,000	210,000
2017 Various Purpose Bonds	2035	2.00% - 4.00%	2,865,000	-	(135,000)	2,730,000	135,000
2018 Various Purpose Refunding Bonds	2023-2024	2.00% - 3.00%	2,130,000	-	(10,000)	2,120,000	450,000
2018 Various Purpose Bonds	2028-2038	2.00% - 4.00%	6,840,000	-	(400,000)	6,440,000	410,000
2019 Various Purpose Bonds	2032-2048	2.25% - 4.00%	-	5,000,000	(100,000)	4,900,000	200,000
Total General Obligation Bonds			24,868,643	5,000,000	(2,151,766)	27,716,877	2,083,740
Special Assessment Bonds:							
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	170,000	-	(20,000)	150,000	20,000
Total Special Assessment Bonds (with governmental commitment)			170,000	-	(20,000)	150,000	20,000
Bond Anticipation Notes:							
2018 Bond Anticipation Notes		3.000%	6,300,000	-	(6,300,000)	-	-
County Bridge Improvement Refunding Bond Anticipation Notes		3.000%	-	4,300,000	-	4,300,000	4,300,000
Total Bond Anticipation Notes			6,300,000	4,300,000	(6,300,000)	4,300,000	4,300,000
Loans/Bonds from Direct Borrowings and Placements							
Gradall Excavator Loan	2019	3.270%	45,133	-	(45,133)	-	-
18 Ford Police Interceptors Loan	2020	4.600%	547,430	-	(267,561)	279,869	279,869
2013 Emergency Communication Center Loan	2023	0.000%	337,500	-	(50,000)	287,500	50,000
Kobelco Excavator Loan	2020	2.720%	60,919	-	(30,051)	30,868	30,868
2015 Equipment Acquisition Bonds	2021	3.700%	53,190	-	(17,082)	36,108	17,720
Mack Trucks Loan	2022	3.332%	1,230,228	-	(292,483)	937,745	302,310
3 Ford Police Inceptors Loan	2020	6.500%	53,541	-	(25,928)	27,613	27,613
2019 County Sheriff Vehicle Acquisition Bonds	2048	4.000%	-	665,300	(230,500)	434,800	217,400
Total Loans/Bonds from Direct Borrowings and Placements			2,327,941	665,300	(958,738)	2,034,503	925,780
Unamortized Premiums			641,665	280,456	(88,927)	833,194	-
Net Pension Liability:							
OPERS			52,001,374	41,214,138	-	93,215,512	-
STRS			269,181	-	(31,628)	237,553	-
Net OPEB Liability:							
OPERS			35,171,851	8,151,052	-	43,322,903	-
Compensated Absences			3,699,105	3,831,082	(3,699,105)	3,831,082	878,593
Total Governmental Activities			\$ 125,449,760	\$ 63,442,028	\$ (13,250,164)	\$ 175,641,624	\$ 8,208,113

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 - LONG-TERM DEBT (Continued)

	Maturity Date	Interest Rate	December 31, 2018	Additions	Reductions	December 31, 2019	Amount Due Within One Year
<i>Business-Type Activities:</i>							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	\$ 5,842,944	\$ -	\$ (558,418)	\$ 5,284,526	\$ 564,015
2012 Treatment Plant Upgrade	2042	2.000%	266,306	-	(8,744)	257,562	8,919
2014 Jacksontown Sewers	2035	0.000%	1,903,603	-	(71,311)	1,832,292	79,458
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	171,319	-	(9,017)	162,302	18,034
2015 Jacksontown Sewers	2046	0.000%	827,409	-	(15,323)	812,086	30,645
Net Pension Liability:							
OPERS			654,663	414,016		1,068,679	-
Net OPEB Liability:							
OPERS			448,162	53,657	-	501,819	-
Compensated Absences			59,172	44,909	(59,172)	44,909	9,972
Total Business-Type Activities			<u>\$ 10,173,578</u>	<u>\$ 512,582</u>	<u>\$ (721,985)</u>	<u>\$ 9,964,175</u>	<u>\$ 711,043</u>

A. General Obligation Bonds/Loans

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

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

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

B. Special Obligation Bonds

The principal amount of the County's special assessment debt outstanding at December 31, 2019 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$2,979 in the Special Assessment Debt Service Fund at December 31, 2019 is restricted for the retirement of outstanding special assessment bonds. The bonds are payable from the County's Special Assessment Debt Service Fund.

C. Bond Anticipation Loans

The County has entered into various tax anticipation notes for the purpose of refunding County issued tax anticipation notes and the anticipation of County bridge improvements. The bond anticipation notes are payable from the County's General Fund and Permanent Improvement Fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - LONG-TERM DEBT (Continued)

D. Loans/Bonds from Direct Borrowings and Placements

Gradall Excavator Loan - On August 17, 2012, the County entered into a loan with Kansas State Bank for the purchase of an excavator. The loan had an interest rate of 3.27 percent and was repaid in full in 2019. The loan was paid from the County's Motor Vehicle & Gasoline Tax Fund.

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

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

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

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

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - LONG-TERM DEBT (Continued)

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

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

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

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

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

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

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - LONG-TERM DEBT (Continued)

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

E. OWDA Loans

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

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

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

F. OWDA Loans

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - LONG-TERM DEBT (Continued)

G. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2019 follows:

Years	Governmental Activities					
	General Obligation Bonds		Special Assessment Bonds		Loans/Bonds from Direct Borrowings and Placements	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 2,083,740	\$ 940,443	\$ 20,000	\$ 3,800	\$ 925,780	\$ 65,815
2021	2,131,069	890,264	25,000	3,400	598,256	30,736
2022	2,180,165	825,302	25,000	2,775	372,967	10,851
2023	2,085,090	759,155	25,000	2,275	50,000	-
2024	1,863,572	692,621	30,000	1,650	87,500	-
2025-2029	8,373,241	2,536,051	25,000	750	-	-
2030-2034	5,640,000	1,225,038	-	-	-	-
2035-2039	2,780,000	320,813	-	-	-	-
2040-2044	365,000	71,338	-	-	-	-
2045-2048	215,000	17,714	-	-	-	-
Totals	<u>\$ 27,716,877</u>	<u>\$ 8,278,739</u>	<u>\$ 150,000</u>	<u>\$ 14,650</u>	<u>\$ 2,034,503</u>	<u>\$ 107,402</u>

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2020	\$ 572,934	\$ 56,546	\$ 48,679	\$ -
2021	578,768	50,713	48,679	-
2022	584,662	44,819	48,679	-
2023	590,617	38,862	48,679	-
2024	596,633	32,848	48,679	-
2025-2029	2,458,615	73,328	225,357	-
2030-2034	56,645	13,483	153,225	-
2035-2039	62,571	7,557	153,225	-
2040-2044	40,643	1,434	153,225	-
2045-2048	-	-	45,961	-
Totals	<u>\$ 5,542,088</u>	<u>\$ 319,590</u>	<u>\$ 974,388</u>	<u>\$ -</u>

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$2,807,239. As of December 31, 2019, the County had drawn down \$2,324,690. Since the loan was not completed at December 31, 2019, this amount was excluded for the future debt service schedule presented above.

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - LONG-TERM DEBT (Continued)

H. Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$40,000,000.

NOTE 8 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2019 are indicated below:

Beginning Balance	Additions	Reductions	Ending Balance
\$ 2,587,542	\$ 222,361	\$ (510,335)	\$ 2,299,568

NOTE 9 – RECEIVABLES

Receivables at December 31, 2019 consisted primarily of sales taxes, property and other taxes, intergovernmental receivables arising from entitlements, shared revenues, special assessments, accrued interest on investments, and accounts receivable. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

A detailed breakdown of intergovernmental receivables is as follows:

	Amounts
Governmental Activities:	
Local Government and Revenue Assistance	\$ 758,533
Grants and Subsidies	1,544,739
Motor Vehicle License and Gasoline Tax	3,978,275
Homestead and Rollback	1,305,462
Casino Revenue Tax	1,039,020
Total Governmental Activities	\$ 8,626,029

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2019 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ 18,660	\$ 7,092,727
Developmental Disabilities Fund	-	342,025
Children's Services Fund	2,100,000	-
Other Governmental Funds	5,458,683	142,591
Total Governmental Funds	<u>\$ 7,577,343</u>	<u>\$ 7,577,343</u>

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

The composition of interfund balances as of December 31, 2019, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$ 3,500	\$ -
Children's Services Fund	-	586,788
Other Governmental Funds	586,788	3,500
Water Fund	-	61,200
Wastewater Fund	61,200	-
Totals	<u>\$ 651,488</u>	<u>\$ 651,488</u>

The interfund balances in the governmental activities funds at year end represent expenditure reimbursements due from the Children’s Services Fund and other governmental funds to the other governmental funds and General Fund. The interfund balances in the business-type activities funds represent reimbursements for services. All balances will be paid back or forgiven in 2020.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS

Net Pension (Asset)/Liability

The net pension (asset)/liability reported on the statement of net position represents a (asset)/liability to employees for pensions. Pensions 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 obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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 5 years of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be 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:

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %
 2019 Actual Contribution Rates		
Employer:		
Pension	14.0 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$7,338,922 for 2019. Of this amount, \$1,013,268 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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 will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will 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.

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 unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan 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 after termination of employment at age 50 or later.

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 10 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. For the fiscal year ended June 30, 2019, the employer rate was 14 percent and the plan members were also required to contribute 14 percent of covered salary. The fiscal year 2019 contribution rates were equal to the statutory maximum rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s contractually required contribution to STRS was \$13,993 for fiscal year 2019. Of this amount, \$595 is reported as an intergovernmental payable.

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

The net pension (asset)/liability for OPERS was measured as of December 31, 2018, and the total pension (asset)/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, 2019 and the total pension liability used to calculate the net pension liability was determined by an independent actuarial valuation as of July 1, 2019. The County's proportion of the net pension (asset)/liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/(Asset)				
Current Measurement Date	0.344254%	0.219020%	0.00107420%	
Prior Measurement Date	0.335644%	0.201873%	0.00122423%	
Change in Proportionate Share	<u>0.008610%</u>	<u>0.017147%</u>	<u>-0.00015003%</u>	
Proportionate Share of the Net Pension Liability/(Asset)	\$ 94,284,191	\$ (244,914)	\$ 237,553	\$ 94,276,830
Pension Expense	\$ 21,727,382	\$ 60,639	\$ 14,138	\$ 21,802,159

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ 4,349	\$ -	\$ 1,934	\$ 6,283
Net difference between projected and actual earnings on pension plan investments	12,797,045	52,757	-	12,849,802
Changes of assumptions	8,207,632	54,701	27,904	8,290,237
Change in proportionate share	1,048,739	19,216	2,207	1,070,162
County contributions subsequent to the measurement date	7,195,541	143,381	6,997	7,345,919
Total Deferred Outflows of Resources	<u>\$ 29,253,306</u>	<u>\$ 270,055</u>	<u>\$ 39,042</u>	<u>\$ 29,562,403</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 1,238,004	\$ 100,032	\$ 1,028	\$ 1,339,064
Net difference between projected and actual earnings on pension plan investments	-	-	11,610	11,610
Change in proportionate share	203,729	13,138	38,885	255,752
Total Deferred Inflows of Resources	<u>\$ 1,441,733</u>	<u>\$ 113,170</u>	<u>\$ 51,523</u>	<u>\$ 1,606,426</u>

\$7,345,919 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as pension expense in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$ 8,884,690	\$ 9,533	\$ 3,283	\$ 8,897,506
2021	4,592,571	(1,009)	(10,769)	4,580,793
2022	1,187,175	103	(7,682)	1,179,596
2023	5,951,596	16,622	(4,310)	5,963,908
2024	-	(5,070)	-	(5,070)
Thereafter	-	(6,675)	-	(6,675)
Total	<u>\$ 20,616,032</u>	<u>\$ 13,504</u>	<u>\$ (19,478)</u>	<u>\$ 20,610,058</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions and methods applied to all prior periods included in the measurement:

	Traditional Plan	Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA	Pre-1/7/13 Retirees: 3 percent, simple Post-1/7/13 Retirees: 3 percent simple through 2018, then 2.15 percent simple	Pre-1/7/13 Retirees: 3 percent, simple Post-1/7/13 Retirees: 3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. 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.

Discount Rate The discount rate used to measure the total pension (asset)/liability 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 statutorily required rates. 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 (asset)/liability.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension (asset)/liability			
Traditional Plan	\$ 139,285,168	\$ 94,284,191	\$ 56,887,974
Combined Plan	(81,037)	(244,914)	(363,573)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS 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 following table displays the OPERS Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

The long-term 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

During 2018, 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 2.94% for 2018.

Actuarial Assumptions – STRS

The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Payroll increases	3.00 percent
Investment rate of return	7.45 percent, net of investment expenses, including inflation
Discount rate of return	7.45 percent
Cost-of-living adjustments (COLA)	0.00 percent

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

Actuarial assumptions used in the July 1, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

*Target weights will be phased in over a 24-month period concluding on July 1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$347,157	\$237,553	\$144,767

Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate System. As of December 31, 2019, none have elected Social Security.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB (Asset)/Liability

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

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

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

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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

In order to qualify for postemployment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR 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, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

With the assistance of OPERS' actuary and OPERS Board approval, a portion of each employer contribution to OPERS may be set aside for the funding of post-employment health care coverage. The portion of Traditional Pension Plan and Combined Plan employer contributions allocated to health care was zero for 2019. The employer contribution as a percent of covered payroll deposited for Member-Directed Plan health care accounts for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2019.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Assets, OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS net OPEB asset was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an independent actuarial valuation as of July 1, 2019. The County's proportion of the net OPEB (asset)/liability 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:

	OPERS	STRS	Total
Proportion of the Net OPEB (Asset)/Liability			
Current Measurement Date	0.336140%	0.00107420%	
Prior Measurement Date	0.328015%	0.00122423%	
Change in Proportionate Share	<u>0.008125%</u>	<u>-0.0001500%</u>	
Proportionate Share of the Net OPEB (Asset)/Liability	\$ 43,824,722	\$ (17,791)	\$ 43,806,931
OPEB Expense	\$ 4,140,537	\$ (5,663)	\$ 4,134,874

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ 14,838	\$ 1,614	\$ 16,452
Net difference between projected and actual earnings on OPEB plan investments	2,009,101	-	2,009,101
Changes of assumptions	1,412,964	374	1,413,338
Change in proportionate share	617,479	-	617,479
Total Deferred Outflows of Resources	<u>\$ 4,054,382</u>	<u>\$ 1,988</u>	<u>\$ 4,056,370</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 118,911	\$ 904	\$ 119,815
Net difference between projected and actual earnings on OPEB plan investments	-	1,117	1,117
Changes of assumptions	-	19,506	19,506
Change in proportionate share	159,263	1,104	160,367
Total Deferred Inflows of Resources	<u>\$ 278,174</u>	<u>\$ 22,631</u>	<u>\$ 300,805</u>

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2020	\$ 1,739,914	\$ (4,463)	\$ 1,735,451
2021	684,358	(4,462)	679,896
2022	339,817	(4,016)	335,801
2023	1,012,119	(3,852)	1,008,267
2024	-	(3,759)	(3,759)
Therafter	-	(91)	(91)
Total	<u>\$ 3,776,208</u>	<u>\$ (20,643)</u>	<u>\$ 3,755,565</u>

Actuarial Assumptions - OPERS

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent (including wage inflation at 3.25 percent)
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.71 percent
Health Care Cost Trend Rate	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$ 56,068,152	\$ 43,824,722	\$ 34,087,957

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.0 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 42,125,065	\$ 43,824,722	\$ 45,782,268

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 is 5.6 percent for 2018.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll increases	3.00 percent	
Investment rate of return	7.45 percent, net of investment expenses, including inflation	
Discount rate of return	7.45 percent	
Health care cost trends	Initial	Ultimate
Medical		
Pre-Medicare	5.87 percent	4.00 percent
Medicare	4.93 percent	4.00 percent
Prescription Drug		
Pre-Medicare	7.73 percent	4.00 percent
Medicare	9.62 percent	4.00 percent

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

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% 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% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

*Target weights will be phased in over a 24-month period concluding on July 1, 2019.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net OEPB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$15,181)	(\$17,791)	(\$19,986)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$20,175)	(\$17,791)	(\$14,872)

Assumption Changes Since the Prior Measurement Date There were no changes in assumptions since the prior measurement date of June 30, 2018.

Benefit Term Changes Since the Prior Measurement Date There were no changes 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	182,512,271
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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

The continued existence of CORSA is dependent upon the County's continued participation; however, the County does not have an equity interest in CORSA. In 2019, the County contributed \$456,024. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

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

B. Shared Risk Pool

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 13 - RISK MANAGEMENT (Continued)

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

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

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

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$2,303,553 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 13 - RISK MANAGEMENT (Continued)

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

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2017	\$ 1,415,581	\$ 14,630,942	\$ (14,444,267)	\$ 1,602,256
2018	1,602,256	15,286,684	(14,862,609)	2,026,331
2019	2,026,331	17,253,894	(16,976,672)	2,303,553

NOTE 14 – JOINT VENTURES

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

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as a custodial fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the multi-County Board’s organization is dependent on both Counties continued participation. State of Ohio law defines how Joint County Boards may exist, function, and operate. In 2019, the County contributed \$4,003,259, which represents proceeds from the Licking County tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to reduce reliance on landfills through recycling and waste reduction. The District was created in 1989, as required by the Ohio Revised Code. The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through two groups. A twelve-member board of directors, comprised of three Commissioners from each county, is responsible for the implementation of the solid waste management plan. Financial records are maintained by the Licking County Auditor and Treasurer. The District's revenue sources are a waste disposal fee for in-district, out-of-district and out-of-state waste disposed within the District, and a generation fee on in-district waste that is paid by destination landfills. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2019 and no future contributions by the County are anticipated. A twenty-nine member policy committee, comprised of seven members from each county and one at-large member appointed by the rest of the Policy Committee, is responsible for periodically updating the solid waste management plan of the District. Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 675 Price Road, Newark, Ohio 43055.

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

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

C. Multi-County Juvenile Rehabilitation Facility

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

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

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine-member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County contributed \$13,875 to the Port Authority in 2019. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Health Commissioner of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 1 non-profit representative (the Director of Mental Health America), the County Head Start Coordinator, a representative from the City of Newark, a representative from the regional office of the Ohio Department of Youth Services and at least three individuals representing the interests of families of the County. The Council also invites non-profit agencies to participate as non-mandated members. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2019, the County contributed \$17,000 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 16 - RELATED ORGANIZATION

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2019, these contributions totaled \$186,202.

NOTE 18 - CONTINGENT LIABILITIES

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

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

NOTE 19 – CONTRACTUAL COMMITMENTS

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

Company	Contract Amount	Amount Remaining on Contract
Robertson Construction	\$ 1,356,656	\$ 796,701
Ask Services LLC	1,271,120	685,795

NOTE 20 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2019 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 113,921
City of Reynoldsburg	47,597
City of Pataskala	29,667
City of New Albany	1,106,250
Total	\$ 1,297,435

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 21 – LICKING COUNTY REGIONAL AIRPORT AUTHORITY

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

Deposits

At year end, the carrying amount of the Airport’s deposits was \$150,710, and the bank balance was \$150,710. The entire bank balance was covered by federal depository insurance.

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Prior Period Adjustment	Restated Balance 12/31/18	Additions	Balance 12/31/19
<u>Governmental activities:</u>					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 200,000	\$ 5,590,300	\$ 5,790,300	\$ -	\$ 5,790,300
Construction in progress	12,083	78,331	90,414	2,453,830	2,544,244
Total capital assets, not being depreciated	<u>212,083</u>	<u>5,668,631</u>	<u>5,880,714</u>	<u>2,453,830</u>	<u>8,334,544</u>
<i>Capital assets, being depreciated:</i>					
Building and Building Improvements	-	3,071,743	3,071,743	-	3,071,743
Land Improvements	986,076	-	986,076	-	986,076
Furniture, Fixtures, and Equipment	-	123,845	123,845	-	123,845
Total capital assets, being depreciated	<u>986,076</u>	<u>3,195,588</u>	<u>4,181,664</u>	<u>-</u>	<u>4,181,664</u>
<i>Less: accumulated depreciation:</i>					
Building and Building Improvements	-	(2,412,776)	(2,412,776)	(47,669)	(2,460,445)
Land Improvements	(427,299)	-	(427,299)	(65,739)	(493,038)
Furniture, Fixtures, and Equipment	-	(96,295)	(96,295)	(11,020)	(107,315)
Total accumulated depreciation	<u>(427,299)</u>	<u>(2,509,071)</u>	<u>(2,936,370)</u>	<u>(124,428)</u>	<u>(3,060,798)</u>
Total capital assets, being depreciated, net	<u>558,777</u>	<u>686,517</u>	<u>1,245,294</u>	<u>(124,428)</u>	<u>1,120,866</u>
Total capital assets	<u>\$ 770,860</u>	<u>\$ 6,355,148</u>	<u>\$ 7,126,008</u>	<u>\$ 2,329,402</u>	<u>\$ 9,455,410</u>

Restatement of Net Position

In fiscal year 2019, the Authority had to restate net position to correct an error in accounting for capital assets in fiscal year 2018.

	Governmental Activities
Net Position December 31, 2018	870,576
Adjustments:	
Non-depreciable Capital Assets	5,668,631
Depreciable Capital Assets	686,517
Restated Net Position December 31, 2018	<u>7,225,724</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 22 – LICKING COUNTY LAND REUTILIZATION CORPORATION

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

Deposits

At December 31, 2019, the carrying amount of the Corporation's deposits was \$496,849. Based on the criteria described in GASB Statement Number 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2019, \$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 2019, the Corporation paid \$42,462 in administrative costs to the Licking County Auditor's office.

Subsequent Events

The United States of America and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Corporation. In addition, the impact on the Corporation's future resources and obligations, cannot be measured.

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

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

Deposits

At December 31, 2019, the carrying amount of all District's deposits was \$881,815. As of December 31, 2019, \$631,815 of the District's bank balance of \$881,815 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, 2019

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

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 2019, 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, 2019 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	\$ 2,051,327	\$ 2,051,327	AAAm

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2019, was as follows:

<u>Governmental activities:</u>	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/19</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,323,858	\$ -	\$ (1,173,073)	\$ 150,785
Total capital assets, not being depreciated	<u>1,323,858</u>	<u>-</u>	<u>(1,173,073)</u>	<u>150,785</u>
<i>Capital assets, being depreciated:</i>				
Equipment	26,300	-	-	26,300
<i>Less: accumulated depreciation:</i>				
Equipment	(2,630)	(2,630)	-	(5,260)
Total capital assets, being depreciated, net	<u>23,670</u>	<u>(2,630)</u>	<u>-</u>	<u>21,040</u>
Total capital assets	<u>\$ 1,347,528</u>	<u>\$ (2,630)</u>	<u>\$ (1,173,073)</u>	<u>\$ 171,825</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Long-Term Obligations

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

	Balance at 12/31/2018	Issued	Retired	Balance at 12/31/2019	Amounts Due in One Year
Thornwood Drive Bridge Loan	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 200,000
State Infrastructure Bank Bonds, Series 2017	4,615,000	-	(130,000)	4,485,000	140,000
Etna State Route 310 SIB Bonds - Premium	410,020	-	(17,892)	392,128	-
Total Loans Payable	<u>\$ 5,225,020</u>	<u>\$ -</u>	<u>\$ (147,892)</u>	<u>\$ 5,077,128</u>	<u>\$ 340,000</u>

The Thornwood Drive Railroad Crossing loan was secured from the Heath-Newark-Licking County Port Authority and will be repaid in 2020. All loan proceeds were expended as of December 31, 2019. The Thornwood Drive Railroad Crossing loan was secured with collateral from grants to be received from Ohio Jobs and Commerce and the Ohio Public Works Commission. In the event of default, the District’s General fund would be required to make payment if a material adverse change would occur. This loan has an interest rate of 0%.

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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Principal and interest requirements to retire the bonds are as follows:

Year Ending December 31,	State Infrastructure Bonds		
	Principal	Interest	Total
2020	\$ 140,000	\$ 190,038	\$ 330,038
2021	140,000	186,362	326,362
2022	145,000	182,162	327,162
2023	150,000	177,362	327,362
2024	160,000	171,262	331,262
2025-2029	905,000	735,060	1,640,060
2030-2034	1,095,000	482,685	1,577,685
2035-2039	1,200,000	225,207	1,425,207
2040-2041	550,000	25,110	575,110
Total	\$ 4,485,000	\$ 2,375,248	\$ 6,860,248

Intergovernmental Agreements

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. For 2019, Etna Township contributed \$50,000 to the District’s General fund.

In addition, the Heath-Newark Licking County Port Authority provided a loan to facilitate the Thornwood Drive Bridge project and also entered into financing agreements with developers whereas a portion of the proceeds would be distributed to the District, respectively.

Related Party Transactions

The Heath-Newark-Licking County Port Authority provided a loan to the District for the Thornwood Drive Railroad Crossing project. Finally, as disclosed in Note 8, the Heath-Newark-Licking County Port Authority entered into financing agreements with developers whereas a portion of the proceeds would be distributed to the District. These proceeds are recorded as contributions and donations within the General fund, State Route 310 Corridor fund, and Other Governmental funds (Thornwood Drive Corridor fund) of \$441,936, \$580,704, and \$82,200, respectively.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the District. The District's investment portfolio may have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

In May of 2020, the District restructured its outstanding State Infrastructure Bank Bonds, Series 2017 with the Treasurer of the State of Ohio. This restructuring includes calling \$1.3 million dollars in fiscal year 2020 for a total projected savings of \$2,246,353.

NOTE 24 – FUND DEFICIT

At December 31, 2019, the Children's Services fund had a deficit fund balance of (\$202,585). This fund complied with Ohio State law, which does not permit a cash basis deficit at year end. The deficit fund balance in this fund resulted from an adjustment for accrued liabilities. The General Fund is responsible for any deficits in the funds and provides transfers when cash is required, rather than when accruals occur.

NOTE 25 – CHANGE IN ACCOUNTING PRINCIPLES, RESTATEMENT OF NET POSITION, AND FUND RECLASSIFICATIONS

For fiscal year 2019, the County early implemented GASB Statement No. 83, "*Certain Asset Retirement Obligations*" which enhances comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain asset retirement obligations, including obligations that may not have been previously reported. The implementation of this statements did not have an effect on the financial statements of the County.

For fiscal year 2019, the County early implemented GASB Statement No. 84, "*Fiduciary Activities*" which enhances consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities and clarifying whether and how business-type activities should report their fiduciary activities. The implementation of this statement has a significant impact on the financial statements of the County.

For fiscal year 2019, the County early implemented GASB Statement No. 88, "*Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*" which improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 25 – CHANGE IN ACCOUNTING PRINCIPLES, RESTATEMENT OF NET POSITION, AND FUND RECLASSIFICATIONS (Continued)

For fiscal year 2019, the County early implemented GASB Statement No. 90, “*Majority Equity Interests- an amendment of GASB Statements No. 14, and No. 61*” which improves consistency and comparability of reporting a government’s major equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2019, the Public Assistance Fund, Mental Health Levy Fund, Senior Citizen Levy Fund, and Permanent Improvement Fund did not meet the definition of major funds during 2019. Therefore, these funds was reclassified as Other Governmental Funds.

The implementation of GASB Statement No. 84 and fund reclassifications had the following effect on fund balance and net position as reported December 31, 2018:

	Beginning Fund Balance	Major Fund Reclassification	GASB 84 Fund Reclassification	Restated Beginning Fund Balance
General Fund	\$ 32,556,235	\$ -	\$ 64,978	\$ 32,621,213
Public Assistance Fund	2,210,048	(2,210,048)	-	-
Mental Health Levy Fund	116,515	(116,515)	-	-
Senior Citizen Levy Fund	971,077	(971,077)	-	-
Permanent Improvement Fund	1,656,741	(1,656,741)	-	-
Other Governmental Funds	16,403,288	4,954,381	1,932,488	23,290,157

	Beginning Net Position	GASB 84 Fund Reclassification	Restated Beginning Net Position
Governmental Activities	62,142,771	4,639,460	66,782,231
Internal Service Funds	\$ 6,463,157	\$ 2,479,806	\$ 8,942,963
Custodial Funds	-	52,415,986	52,415,986

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 26 – SUBSEQUENT EVENTS

On May 7, 2020, the County issued \$4,500,000 in various purpose bonds. \$4,300,000 was issued to retire the 2019 bond anticipation notes and \$200,000 was used for bridge improvements. On May 8, 2020, the County subsequently paid \$4,429,000 to close the 2019 bond anticipation notes of \$4,300,000 issued on May 8, 2019 for bridge improvements, including \$129,000 in interest.

In March 2020, the United States and the State of Ohio declared a state of emergency due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

REQUIRED SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO

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

LAST SIX YEARS (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension (Asset)/Liability				
Traditional Plan	0.344254%	0.335644%	0.338847%	0.331928%
Combined Plan	0.219020%	0.201873%	0.225543%	0.254048%
County's Proportionate Share of the Net Pension (Asset)/Liability				
Traditional Plan	\$ 94,284,191	\$ 52,656,037	\$ 76,946,391	\$ 57,494,114
Combined Plan	(244,914)	(274,814)	(125,530)	(123,625)
County's Covered Payroll				
State and Local	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906	\$ 36,132,308
Law Enforcement	6,281,368	5,901,528	5,725,673	5,944,689
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Payroll	200.44%	117.75%	174.68%	136.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability				
Traditional Plan	74.70%	84.66%	77.25%	81.08%
Combined Plan	126.64%	137.28%	116.55%	116.90%

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

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

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>
0.325712%	0.325712%
0.253942%	0.253942%
\$ 39,284,507	\$ 38,397,201
(97,774)	(26,646)
\$ 32,910,108	\$ 33,884,646
6,029,627	6,034,333
100.63%	96.12%
86.45%	86.36%
114.83%	104.56%

LICKING COUNTY, OHIO

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

LAST SEVEN YEARS (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension Liability	0.00107420%	0.00122423%	0.00123238%	0.00136114%
County's Proportionate Share of the Net Pension Liability	\$ 237,553	\$ 269,181	\$ 292,755	\$ 455,568
County's Covered Payroll	\$ 99,953	\$ 141,337	\$ 137,217	\$ 139,300
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	237.66%	190.45%	213.35%	327.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

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

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

See accompanying notes to the required supplementary information.

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

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST SEVEN YEARS (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution				
State and Local	\$ 6,112,062	\$ 5,688,780	\$ 5,015,915	\$ 4,590,349
Law Enforcement	1,226,860	1,136,928	1,009,161	921,833
Contributions in Relation to the Contractually Required Contribution	<u>7,338,922</u>	<u>6,825,708</u>	<u>6,025,076</u>	<u>5,512,182</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll				
State and Local	\$43,657,594	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906
Law Enforcement	6,778,231	6,281,368	5,901,528	5,725,673
Contributions as a Percentage of Covered Payroll				
State and Local	14.00%	14.00%	13.00%	12.00%
Law Enforcement	18.10%	18.10%	17.10%	16.10%

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

See accompanying notes to the required supplementary information.

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

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

LAST TEN YEARS

	2019	2018	2017	2016
Contractually Required Contribution	\$ 13,993	\$ 19,787	\$ 19,210	\$ 19,502
Contributions in Relation to the Contractually Required Contribution	\$ 13,993	\$ 19,787	\$ 19,210	\$ 19,502
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 99,953	\$ 141,337	\$ 137,217	\$ 139,300
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 19,912	\$ 18,100	\$ 17,961	\$ 17,660	\$ 20,025	\$ 46,400
<u>\$ 19,912</u>	<u>\$ 18,100</u>	<u>\$ 17,961</u>	<u>\$ 17,660</u>	<u>\$ 20,025</u>	<u>\$ 46,400</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038	\$ 356,923
14.00%	13.00%	13.00%	13.00%	13.00%	13.00%

LICKING COUNTY, OHIO

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

LAST THREE YEARS (1)

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

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

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

See accompanying notes to the required supplementary information.

LICKING COUNTY, OHIO

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

LAST FOUR YEARS (1)

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

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

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

See accompanying notes to the required supplementary information

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST SEVEN YEARS (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution				
State and Local	\$ -	\$ -	\$ 385,840	\$ 765,058
Law Enforcement	-	-	59,015	114,513
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>444,855</u>	<u>879,571</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll				
State and Local	\$ 43,657,594	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906
Law Enforcement	6,778,231	6,281,368	5,901,528	5,725,673
Contributions as a Percentage of Covered Payroll				
State and Local	0.00%	0.00%	1.00%	2.00%
Law Enforcement	0.00%	0.00%	1.00%	2.00%

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

See accompanying notes to the required supplementary information.

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

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contribution Deficiency (Excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered Payroll	\$ 99,953	\$ 141,337	\$ 137,217	\$ 139,300
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ 1,392	\$ 1,382	\$ 1,358	\$ 1,540	\$ 3,569
<u>\$ -</u>	<u>\$ 1,392</u>	<u>\$ 1,382</u>	<u>\$ 1,358</u>	<u>\$ 1,540</u>	<u>\$ 3,569</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038	\$ 356,923
0.00%	1.00%	1.00%	1.00%	1.00%	1.00%

LICKING COUNTY, OHIO
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Ohio Public Employees Retirement System

Net Pension Liability

Changes of benefit terms. There were no significant changes of benefit terms in 2019.

Changes of assumptions. Amounts reported in 2019 reflect changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.5% down to 7.2%, for the defined benefit investments.

Net OPEB Liability

Changes of benefit terms. There were no significant changes of benefit terms in 2019.

Changes of assumptions. For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. There was also a reduction in the actuarial assumed rate of return from 6.50 percent down to 6.00 percent.

State Teachers Retirement System

Net Pension Liability

Changes of benefit terms. There were no significant changes of benefit terms in 2019.

Changes of assumptions. There were no significant changes of assumptions terms in 2019.

Net OPEB Liability

Changes of benefit terms. There were changes in the 2020 subsidy percentage and base amount for non-Medicare participants, from 1.944 percent per year to 1.984 percent per year, max 30 years. In addition, the Part B monthly reimbursement was extended to expire on January 1, 2021, instead of January 1, 2020.

Changes of assumptions. There were no significant changes of assumptions terms in 2019.

SUPPLEMENTARY INFORMATION

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

NONMAJOR SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Hotel-Motel Tax

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

Adult Probation Fund

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

Planning Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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.

Emergency Planning Fund

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

Granville South Sanitary Sewer Fund

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

Southwest Licking Watershed Fund

This fund accounts for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Violence Fund

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

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

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

Delinquent Tax Collection Fund

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

Law Enforcement Fund

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

Open Space and Recreation Fund

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

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.

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.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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.

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.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets:				
Pooled Cash and Investments	\$ 17,617,990	\$ 1,824,313	\$ 1,271,273	\$ 20,713,576
Cash and Cash Equivalents in Segregated Accounts	401,320	-	-	401,320
Receivables:				
Taxes	8,208,273	-	-	8,208,273
Accounts	384,996	-	-	384,996
Intergovernmental	4,622,866	258	-	4,623,124
Interest	580	-	-	580
Special Assessments	129,538	104,993	100,101	334,632
Loans	2,299,568	-	-	2,299,568
Inventory of Supplies, at Cost	437,105	-	-	437,105
Due From Other Funds	586,788	-	-	586,788
Total Assets	\$ 34,689,024	\$ 1,929,564	\$ 1,371,374	\$ 37,989,962
Liabilities:				
Accounts Payable	\$ 622,128	\$ 67,669	\$ -	\$ 689,797
Accrued Wages and Benefits Payable	975,857	-	-	975,857
Intergovernmental Payable	331,357	-	-	331,357
Retainage Payable	293,837	-	-	293,837
Unearned Revenue	369,215	-	-	369,215
Compensated Absences Payable	18,258	-	-	18,258
Due To Other Funds	3,500	-	-	3,500
Total Liabilities	2,614,152	67,669	-	2,681,821
Deferred Inflows of Resources:				
Property and Other Local Taxes	7,846,704	-	-	7,846,704
Unavailable Revenue	3,182,454	104,993	100,101	3,387,548
Total Deferred Inflows of Resources	11,029,158	104,993	100,101	11,234,252
Fund Balances:				
Nonspendable	437,105	-	-	437,105
Restricted	20,570,952	1,544,149	1,271,273	23,386,374
Committed	37,657	89,738	-	127,395
Assigned	-	123,015	-	123,015
Total Fund Balances	21,045,714	1,756,902	1,271,273	24,073,889
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 34,689,024	\$ 1,929,564	\$ 1,371,374	\$ 37,989,962

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 7,877,408	\$ -	\$ -	\$ 7,877,408
Intergovernmental	32,037,873	9,023	14,036	32,060,932
Investment Earnings	16,753	-	-	16,753
Licenses and Permits	624,416	-	-	624,416
Fines and Forfeitures	519,685	-	-	519,685
Special Assessments	144,349	25,135	21,749	191,233
Charges for Services	7,415,075	-	-	7,415,075
Miscellaneous	661,436	-	-	661,436
Total Revenues	49,296,995	34,158	35,785	49,366,938
Expenditures:				
Current:				
Public Safety	2,556,837	-	-	2,556,837
Health	4,654,060	-	-	4,654,060
Human Services	19,721,172	-	-	19,721,172
Conservation and Recreation	13,750	-	-	13,750
Community and Economic Development	1,459,838	-	-	1,459,838
Public Works	10,227,350	-	-	10,227,350
General Government	6,955,910	-	1,500	6,957,410
Capital Outlay	3,169,355	2,831,484	-	6,000,839
Debt service:				
Principal Retirement	393,595	-	8,488,848	8,882,443
Interest and Fiscal Charges	47,527	-	972,823	1,020,350
Bond Issuance Costs	-	-	139,657	139,657
Total Expenditures	49,199,394	2,831,484	9,602,828	61,633,706
Deficiency of Revenues				
Under Expenditures	97,601	(2,797,326)	(9,567,043)	(12,266,768)
Other Financing Sources (Uses):				
Issuance of Debt	-	1,000,000	6,300,000	7,300,000
Premium on Issued Debt	-	-	280,456	280,456
Transfers In	575,738	2,000,000	2,882,945	5,458,683
Transfers Out	(40,078)	(102,513)	-	(142,591)
Total Other Financing Sources (Uses)	535,660	2,897,487	9,463,401	12,896,548
Net Change in Fund Balances	633,261	100,161	(103,642)	629,780
Fund Balance at Beginning of Year, Restated	20,258,501	1,656,741	1,374,915	23,290,157
Increase in Inventory	153,952	-	-	153,952
Fund Balance at End of Year	\$ 21,045,714	\$ 1,756,902	\$ 1,271,273	\$ 24,073,889

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2019

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation
Assets:					
Pooled Cash and Investments	\$ 195,379	\$ 1,265,851	\$ 3,640,148	\$ 46,710	\$ 520,970
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	18,248	25	41,184	-	4,032
Intergovernmental	-	-	3,978,276	31,641	-
Interest	-	-	-	-	-
Special Assessments	-	-	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	1,694	-	401,627	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 215,321</u>	<u>\$ 1,265,876</u>	<u>\$ 8,061,235</u>	<u>\$ 78,351</u>	<u>\$ 525,002</u>
Liabilities:					
Accounts Payable	\$ 6,672	\$ 1,368	\$ 49,989	\$ -	\$ 46,364
Accrued Wages and Benefits Payable	15,911	61,888	139,809	-	16,340
Intergovernmental Payable	5,895	22,771	51,917	-	6,023
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	369,215
Compensated Absences Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	-
Total Liabilities	<u>28,478</u>	<u>86,027</u>	<u>241,715</u>	<u>-</u>	<u>437,942</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	-	2,506,549	3,047	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,506,549</u>	<u>3,047</u>	<u>-</u>
Fund Balances:					
Nonspendable	1,694	-	401,627	-	-
Restricted	185,149	1,179,849	4,911,344	75,304	87,060
Committed	-	-	-	-	-
Total Fund Balances	<u>186,843</u>	<u>1,179,849</u>	<u>5,312,971</u>	<u>75,304</u>	<u>87,060</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 215,321</u>	<u>\$ 1,265,876</u>	<u>\$ 8,061,235</u>	<u>\$ 78,351</u>	<u>\$ 525,002</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 1,378,333	\$ 144,742	\$ 536,102	\$ 12,667	\$ 608,139	\$ 62,618
293,837	-	-	-	-	-
-	-	-	-	-	-
-	-	42,620	1,400	11,711	1,959
5,782	-	28,416	-	-	-
580	-	-	-	-	-
-	-	-	-	-	-
2,299,568	-	-	-	-	-
-	13,447	3,364	-	-	-
-	-	-	-	-	-
<u>\$ 3,978,100</u>	<u>\$ 158,189</u>	<u>\$ 610,502</u>	<u>\$ 14,067</u>	<u>\$ 619,850</u>	<u>\$ 64,577</u>
\$ 86,186	\$ 4,075	\$ 1,807	\$ 2,486	\$ 167	\$ 1,080
5,213	5,966	88,747	-	-	-
2,145	2,214	33,577	-	-	-
293,837	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>387,381</u>	<u>12,255</u>	<u>124,131</u>	<u>2,486</u>	<u>167</u>	<u>1,080</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,447	3,364	-	-	-
3,590,719	132,487	483,007	11,581	619,683	63,497
-	-	-	-	-	-
<u>3,590,719</u>	<u>145,934</u>	<u>486,371</u>	<u>11,581</u>	<u>619,683</u>	<u>63,497</u>
<u>\$ 3,978,100</u>	<u>\$ 158,189</u>	<u>\$ 610,502</u>	<u>\$ 14,067</u>	<u>\$ 619,850</u>	<u>\$ 64,577</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2019

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 100,993	\$ 695,134	\$ 646	\$ 15,167
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	43,903	-	21
Intergovernmental	-	430	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 100,993</u>	<u>\$ 739,467</u>	<u>\$ 646</u>	<u>\$ 15,188</u>
Liabilities:				
Accounts Payable	\$ 3,203	\$ 8,910	\$ -	\$ -
Accrued Wages and Benefits Payable	3,534	18,347	-	-
Intergovernmental Payable	1,098	6,012	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	<u>7,835</u>	<u>33,269</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	17,680	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>17,680</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	93,158	688,518	646	15,188
Committed	-	-	-	-
Total Fund Balances	<u>93,158</u>	<u>688,518</u>	<u>646</u>	<u>15,188</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 100,993</u>	<u>\$ 739,467</u>	<u>\$ 646</u>	<u>\$ 15,188</u>

<u>Prosecutor Legal Services</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>	<u>Southwest Licking Watershed</u>	<u>Johnstown- Monroe Sewer</u>	<u>Conduct of Business</u>
\$ 4,921	\$ 51,728	\$ 42,155	\$ -	\$ 60,329	\$ 8,687
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	49
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,921</u>	<u>51,728</u>	<u>42,155</u>	<u>-</u>	<u>60,329</u>	<u>8,736</u>
\$ -	\$ 2,464	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,464	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,921	49,264	42,155	-	60,329	8,736
-	-	-	-	-	-
<u>4,921</u>	<u>49,264</u>	<u>42,155</u>	<u>-</u>	<u>60,329</u>	<u>8,736</u>
<u>\$ 4,921</u>	<u>\$ 51,728</u>	<u>\$ 42,155</u>	<u>\$ -</u>	<u>\$ 60,329</u>	<u>\$ 8,736</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2019

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Assets:				
Pooled Cash and Investments	\$ 16,805	\$ 19,684	\$ 466,315	\$ 19,736
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	2,046	5,664	-
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 16,805</u>	<u>\$ 21,730</u>	<u>\$ 471,979</u>	<u>\$ 19,736</u>
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	16,805	21,730	471,979	19,736
Committed	-	-	-	-
Total Fund Balances	<u>16,805</u>	<u>21,730</u>	<u>471,979</u>	<u>19,736</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,805</u>	<u>\$ 21,730</u>	<u>\$ 471,979</u>	<u>\$ 19,736</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	911 Wireless Funding	Department of Youth Services
\$ 252,543	\$ 652,707	\$ 273,016	\$ 37,657	\$ 534,493	\$ 670,622
-	-	107,483	-	-	-
-	-	-	-	-	-
1,200	-	2,723	-	-	-
-	-	59	-	18,470	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 253,743</u>	<u>\$ 652,707</u>	<u>\$ 383,281</u>	<u>\$ 37,657</u>	<u>\$ 552,963</u>	<u>\$ 670,622</u>
\$ 10,013	\$ 87	\$ -	\$ -	\$ 41,436	\$ 10,659
-	25,969	-	-	-	12,756
-	6,983	-	-	-	4,772
-	-	-	-	-	-
-	-	-	-	-	-
-	7,176	-	-	-	-
-	-	-	-	-	-
<u>10,013</u>	<u>40,215</u>	<u>-</u>	<u>-</u>	<u>41,436</u>	<u>28,187</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
243,730	612,492	383,281	-	511,527	642,435
-	-	-	37,657	-	-
<u>243,730</u>	<u>612,492</u>	<u>383,281</u>	<u>37,657</u>	<u>511,527</u>	<u>642,435</u>
<u>\$ 253,743</u>	<u>\$ 652,707</u>	<u>\$ 383,281</u>	<u>\$ 37,657</u>	<u>\$ 552,963</u>	<u>\$ 670,622</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2019

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
Assets:					
Pooled Cash and Investments	\$ 819,693	\$ 882,348	\$ 201,237	\$ 21,663	\$ 104,328
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	178,752	-	-	-	27,725
Intergovernmental	96,109	-	-	34	-
Interest	-	-	-	-	-
Special Assessments	-	129,538	-	-	-
Loans	-	-	-	-	-
Inventory of Supplies, at Cost	15,684	-	-	-	-
Due From Other Funds	-	-	-	-	-
Total Assets	<u>\$ 1,110,238</u>	<u>\$ 1,011,886</u>	<u>\$ 201,237</u>	<u>\$ 21,697</u>	<u>\$ 132,053</u>
Liabilities:					
Accounts Payable	\$ 122,315	\$ -	\$ 32,810	\$ -	\$ 7,018
Accrued Wages and Benefits Payable	81,243	-	-	-	257
Intergovernmental Payable	30,815	-	-	-	96
Retainage Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Compensated Absences Payable	2,302	-	-	-	-
Due To Other Funds	-	3,500	-	-	-
Total Liabilities	<u>236,675</u>	<u>3,500</u>	<u>32,810</u>	<u>-</u>	<u>7,371</u>
Deferred Inflows of Resources:					
Property and Other Local Taxes	-	-	-	-	-
Unavailable Revenue	-	129,538	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>129,538</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	15,684	-	-	-	-
Restricted	857,879	878,848	168,427	21,697	124,682
Committed	-	-	-	-	-
Total Fund Balances	<u>873,563</u>	<u>878,848</u>	<u>168,427</u>	<u>21,697</u>	<u>124,682</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,110,238</u>	<u>\$ 1,011,886</u>	<u>\$ 201,237</u>	<u>\$ 21,697</u>	<u>\$ 132,053</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ 181,509	\$ 35	\$ 2,453,921	\$ -	\$ 618,259	\$ 17,617,990
-	-	-	-	-	401,320
-	-	-	3,731,034	4,477,239	8,208,273
1,148	-	586	-	-	384,996
-	-	285	210,620	252,744	4,622,866
-	-	-	-	-	580
-	-	-	-	-	129,538
-	-	-	-	-	2,299,568
-	-	1,289	-	-	437,105
-	-	586,788	-	-	586,788
<u>\$ 182,657</u>	<u>\$ 35</u>	<u>\$ 3,042,869</u>	<u>\$ 3,941,654</u>	<u>\$ 5,348,242</u>	<u>\$ 34,689,024</u>
\$ -	\$ -	\$ 183,019	\$ -	\$ -	\$ 622,128
-	-	499,877	-	-	975,857
-	-	157,039	-	-	331,357
-	-	-	-	-	293,837
-	-	-	-	-	369,215
-	-	8,780	-	-	18,258
-	-	-	-	-	3,500
<u>-</u>	<u>-</u>	<u>848,715</u>	<u>-</u>	<u>-</u>	<u>2,614,152</u>
-	-	-	3,566,684	4,280,020	7,846,704
-	-	285	238,798	286,557	3,182,454
<u>-</u>	<u>-</u>	<u>285</u>	<u>3,805,482</u>	<u>4,566,577</u>	<u>11,029,158</u>
-	-	1,289	-	-	437,105
182,657	35	2,192,580	136,172	781,665	20,570,952
-	-	-	-	-	37,657
<u>182,657</u>	<u>35</u>	<u>2,193,869</u>	<u>136,172</u>	<u>781,665</u>	<u>21,045,714</u>
<u>\$ 182,657</u>	<u>\$ 35</u>	<u>\$ 3,042,869</u>	<u>\$ 3,941,654</u>	<u>\$ 5,348,242</u>	<u>\$ 34,689,024</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Hotel-Motel Tax	Adult Probation
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	11,483,031	450,443	900,035
Investment Earnings	-	-	-	-	-
Licenses and Permits	473,720	-	-	-	-
Fines and Forfeitures	45,555	-	152,594	-	-
Special Assessments	-	-	-	-	-
Charges for Services	51,287	2,220,697	-	-	67,834
Miscellaneous	33,796	-	292,838	-	396
Total Revenues	604,358	2,220,697	11,928,463	450,443	968,265
Expenditures:					
Current:					
Public Safety	-	-	-	-	964,922
Health	650,801	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	452,257	-
Public Works	-	-	9,379,303	-	-
General Government	-	1,910,356	-	-	-
Capital Outlay	10,991	81,398	1,444,325	-	33,947
Debt service:					
Principal Retirement	-	-	367,667	-	-
Interest and Fiscal Charges	-	-	44,047	-	-
Total Expenditures	661,792	1,991,754	11,235,342	452,257	998,869
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,434)	228,943	693,121	(1,814)	(30,604)
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(19,078)	-	-
Total Other Financing Sources (Uses)	-	-	(19,078)	-	-
Net Change in Fund Balances	(57,434)	228,943	674,043	(1,814)	(30,604)
Fund Balance at Beginning of Year, Restated	244,434	950,906	4,493,333	77,118	117,664
Increase (Decrease) in Inventory	(157)	-	145,595	-	-
Fund Balance at End of Year	\$ 186,843	\$ 1,179,849	\$ 5,312,971	\$ 75,304	\$ 87,060

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450,176	752,661	2,442,347	-	-	-
16,753	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
255,400	-	521,994	21,991	157,057	33,005
31,975	952	12,777	-	-	-
<u>754,304</u>	<u>753,613</u>	<u>2,977,118</u>	<u>21,991</u>	<u>157,057</u>	<u>33,005</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,145,065	-	-	-
1,007,581	-	-	-	-	-
-	775,559	-	-	-	-
-	-	-	29,583	68,366	58,956
9,877	3,605	25,500	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,017,458</u>	<u>779,164</u>	<u>3,170,565</u>	<u>29,583</u>	<u>68,366</u>	<u>58,956</u>
(263,154)	(25,551)	(193,447)	(7,592)	88,691	(25,951)
100,000	21,000	-	-	-	-
-	(21,000)	-	-	-	-
<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(163,154)	(25,551)	(193,447)	(7,592)	88,691	(25,951)
3,753,873	168,647	679,007	19,173	530,992	89,448
-	2,838	811	-	-	-
<u>\$ 3,590,719</u>	<u>\$ 145,934</u>	<u>\$ 486,371</u>	<u>\$ 11,581</u>	<u>\$ 619,683</u>	<u>\$ 63,497</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, 2019

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	342,020	-	-
Investment Earnings	-	-	-	-
Licenses and Permits	113,702	-	-	-
Fines and Forfeitures	-	-	-	580
Special Assessments	-	-	-	-
Charges for Services	-	331,483	-	-
Miscellaneous	307	40,054	-	-
Total Revenues	<u>114,009</u>	<u>713,557</u>	<u>-</u>	<u>580</u>
Expenditures:				
Current:				
Public Safety	121,678	395,011	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	212,609	-	-
Debt service:				
Principal Retirement	-	25,928	-	-
Interest and Fiscal Charges	-	3,480	-	-
Total Expenditures	<u>121,678</u>	<u>637,028</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,669)	76,529	-	580
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(7,669)	76,529	-	580
Fund Balance at Beginning of Year, Restated	100,827	611,989	646	14,608
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 93,158</u>	<u>\$ 688,518</u>	<u>\$ 646</u>	<u>\$ 15,188</u>

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	30,061	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	983
-	-	-	-	-	-
1,120	-	-	-	-	-
-	-	-	-	-	-
<u>1,120</u>	<u>30,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>983</u>
-	45,903	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	23	-	-
-	-	-	-	-	2,185
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>45,903</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>2,185</u>
1,120	(15,842)	-	(23)	-	(1,202)
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,120	(15,842)	-	(23)	-	(1,202)
3,801	65,106	42,155	23	60,329	9,938
-	-	-	-	-	-
<u>\$ 4,921</u>	<u>\$ 49,264</u>	<u>\$ 42,155</u>	<u>\$ -</u>	<u>\$ 60,329</u>	<u>\$ 8,736</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, 2019

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,522
Investment Earnings	-	-	-	-
Licenses and Permits	-	36,011	-	-
Fines and Forfeitures	-	-	79,390	-
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	36,011	79,390	1,522
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	35,762	-	-
Conservation and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	67,227	1,243
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	-	35,762	67,227	1,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	249	12,163	279
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	249	12,163	279
Fund Balance at Beginning of Year, Restated	16,805	21,481	459,816	19,457
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	\$ 16,805	\$ 21,730	\$ 471,979	\$ 19,736

<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>911 Wireless Funding</u>	<u>Department of Youth Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	69,587	-	333,248	415,509
-	-	-	-	-	-
-	-	-	-	-	-
-	-	147,979	-	-	-
-	-	-	-	-	-
194,676	421,092	363,907	-	-	-
-	16,676	-	-	-	547
<u>194,676</u>	<u>437,768</u>	<u>581,473</u>	<u>-</u>	<u>333,248</u>	<u>416,056</u>
-	-	620,478	-	-	408,845
-	-	-	-	-	-
-	-	-	13,750	-	-
-	-	-	-	-	-
-	-	-	-	-	-
107,933	484,021	-	-	-	-
-	9,860	-	-	465,634	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>107,933</u>	<u>493,881</u>	<u>620,478</u>	<u>13,750</u>	<u>465,634</u>	<u>408,845</u>
86,743	(56,113)	(39,005)	(13,750)	(132,386)	7,211
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
86,743	(56,113)	(39,005)	(13,750)	(132,386)	7,211
156,987	668,605	422,286	51,407	643,913	635,224
-	-	-	-	-	-
<u>\$ 243,730</u>	<u>\$ 612,492</u>	<u>\$ 383,281</u>	<u>\$ 37,657</u>	<u>\$ 511,527</u>	<u>\$ 642,435</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, 2019

	Transit Board	Ditch Maintenance	Homeland Security Grant	Cyber Security Grant	Law Library Resources
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,352,895	-	111,884	50,530	-
Investment Earnings	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	93,587
Special Assessments	-	144,349	-	-	-
Charges for Services	2,750,749	-	-	-	-
Miscellaneous	2,948	-	-	-	35
Total Revenues	<u>5,106,592</u>	<u>144,349</u>	<u>111,884</u>	<u>50,530</u>	<u>93,622</u>
Expenditures:					
Current:					
Public Safety	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	72,465	-	-	-
General Government	4,156,515	-	-	-	69,525
Capital Outlay	663,133	-	125,405	28,833	-
Debt service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>4,819,648</u>	<u>72,465</u>	<u>125,405</u>	<u>28,833</u>	<u>69,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	286,944	71,884	(13,521)	21,697	24,097
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	286,944	71,884	(13,521)	21,697	24,097
Fund Balance at Beginning of Year, Restated	581,457	806,964	181,948	-	100,585
Increase (Decrease) in Inventory	5,162	-	-	-	-
Fund Balance at End of Year	<u>\$ 873,563</u>	<u>\$ 878,848</u>	<u>\$ 168,427</u>	<u>\$ 21,697</u>	<u>\$ 124,682</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Public Assistance	Mental Health Levy	Senior Citizen Levy	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 3,576,500	\$ 4,300,908	\$ 7,877,408
-	-	10,866,033	446,416	539,475	32,037,873
-	-	-	-	-	16,753
-	-	-	-	-	624,416
-	-	-	-	-	519,685
-	-	-	-	-	144,349
22,783	-	-	-	-	7,415,075
-	-	228,135	-	-	661,436
<u>22,783</u>	<u>-</u>	<u>11,094,168</u>	<u>4,022,916</u>	<u>4,840,383</u>	<u>49,296,995</u>
-	-	-	-	-	2,556,837
-	-	-	4,003,259	-	4,654,060
-	-	11,510,550	-	5,029,795	19,721,172
-	-	-	-	-	13,750
-	-	-	-	-	1,459,838
-	-	-	-	-	10,227,350
-	-	-	-	-	6,955,910
-	-	54,238	-	-	3,169,355
-	-	-	-	-	393,595
-	-	-	-	-	47,527
<u>-</u>	<u>-</u>	<u>11,564,788</u>	<u>4,003,259</u>	<u>5,029,795</u>	<u>49,199,394</u>
22,783	-	(470,620)	19,657	(189,412)	97,601
-	-	454,738	-	-	575,738
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,078)</u>
<u>-</u>	<u>-</u>	<u>454,738</u>	<u>-</u>	<u>-</u>	<u>535,660</u>
22,783	-	(15,882)	19,657	(189,412)	633,261
159,874	35	2,210,048	116,515	971,077	20,258,501
-	-	(297)	-	-	153,952
<u>\$ 182,657</u>	<u>\$ 35</u>	<u>\$ 2,193,869</u>	<u>\$ 136,172</u>	<u>\$ 781,665</u>	<u>\$ 21,045,714</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUND
AS OF DECEMBER 31, 2019

	<u>Permanent Improvement</u>
Assets:	
Pooled Cash and Investments	\$ 1,824,313
Intergovernmental	258
Special Assessments	104,993
Total Assets	<u>\$ 1,929,564</u>
Liabilities:	
Accounts Payable	<u>\$ 67,669</u>
Total Liabilities	<u>67,669</u>
Deferred Inflows of Resources:	
Unavailable Revenue	104,993
Total Deferred Inflows of Resources	<u>104,993</u>
Fund Balances:	
Restricted	1,544,149
Committed	89,738
Assigned	123,015
Total Fund Balances	<u>1,756,902</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,929,564</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Permanent Improvement</u>
Revenues:	
Intergovernmental	\$ 9,023
Special Assessments	25,135
Total Revenues	<u>34,158</u>
Expenditures:	
Current:	
Capital Outlay	2,831,484
Total Expenditures	<u>2,831,484</u>
Deficiency of Revenues Under Expenditures	(2,797,326)
Other Financing Sources (Uses):	
Issuance of Debt	1,000,000
Transfers In	2,000,000
Transfers Out	(102,513)
Total Other Financing Sources (Uses)	<u>2,897,487</u>
Net Change in Fund Balances	100,161
Fund Balance at Beginning of Year	1,656,741
Fund Balance at End of Year	<u>\$ 1,756,902</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2019

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 1,268,294	\$ 2,979	\$ 1,271,273
Receivables:			
Special Assessments	-	100,101	100,101
Total Assets	\$ 1,268,294	\$ 103,080	\$ 1,371,374
Deferred Inflows of Resources:			
Unavailable Revenue	-	100,101	100,101
Total Deferred Inflows of Resources	-	100,101	100,101
Fund Balances:			
Restricted	1,268,294	2,979	1,271,273
Total Fund Balances	1,268,294	2,979	1,271,273
Total Liabilities and Fund Balances	\$ 1,268,294	\$ 103,080	\$ 1,371,374

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 14,036	\$ -	\$ 14,036
Special Assessments	-	21,749	21,749
Total Revenues	<u>14,036</u>	<u>21,749</u>	<u>35,785</u>
Expenditures:			
Current:			
General Government	1,500	-	1,500
Debt service:			
Principal Retirement	8,471,299	17,549	8,488,848
Interest and Fiscal Charges	968,623	4,200	972,823
Bond Issuance Costs	139,657	-	139,657
Total Expenditures	<u>9,581,079</u>	<u>21,749</u>	<u>9,602,828</u>
Deficiency of Revenues Under Expenditures	(9,567,043)	-	(9,567,043)
Other Financing Sources:			
Issuance of Debt	6,300,000	-	6,300,000
Premium on Issued Debt	280,456	-	280,456
Transfers In	2,882,945	-	2,882,945
Total Other Financing Sources	<u>9,463,401</u>	<u>-</u>	<u>9,463,401</u>
Net Change in Fund Balances	(103,642)	-	(103,642)
Fund Balance at Beginning of Year	1,371,936	2,979	1,374,915
Fund Balance at End of Year	<u>\$ 1,268,294</u>	<u>\$ 2,979</u>	<u>\$ 1,271,273</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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 37,461,717	\$ 37,461,717	\$ 40,992,808	\$ 3,531,091
Property Taxes	8,608,097	8,608,097	8,690,726	82,629
Intergovernmental	6,049,721	6,049,721	8,204,500	2,154,779
Investment Earnings	2,014,000	2,014,000	2,807,169	793,169
Licenses and Permits	10,100	10,100	11,308	1,208
Fines and Forfeitures	174,000	174,000	140,008	(33,992)
Charges for Services	10,281,992	10,329,992	10,450,046	120,054
Miscellaneous	1,120,247	1,120,247	1,674,325	554,078
Total Revenues	65,719,874	65,767,874	72,970,890	7,203,016
Expenditures:				
Public Safety:				
911 Emergency Dispatchers:				
Personal Services	1,812,238	1,812,239	1,568,406	243,833
Materials and Supplies	8,050	8,050	6,627	1,423
Contractual Services	878,424	810,424	741,296	69,128
Other Expenditures	1,500	1,500	1,500	-
Capital Outlay	242,853	310,853	300,334	10,519
Total 911 Emergency Dispatchers	2,943,065	2,943,066	2,618,163	324,903
Adult Probation:				
Personal Services	870,852	870,852	861,928	8,924
Materials and Supplies	15,000	15,000	15,000	-
Contractual Services	-	4,500	4,500	-
Other Expenditures	500	500	498	2
Total Adult Probation	886,352	890,852	881,926	8,926
Coroner:				
Personal Services	514,249	514,249	510,980	3,269
Contractual Services	177,767	177,767	177,034	733
Total Coroner:	692,016	692,016	688,014	4,002
Emergency Management:				
Personal Services	268,394	268,498	266,763	1,735
Materials and Supplies	3,926	3,922	3,499	423
Contractual Services	56,898	56,798	50,237	6,561
Other Expenditures	1,766	1,766	1,500	266
Capital Outlay	41,726	42,726	30,513	12,213
Total Emergency Management	372,710	373,710	352,512	21,198
Miscellaneous Transfer:				
Personal Services	220,942	220,941	220,941	-
Total Miscellaneous Transfer	220,942	220,941	220,941	-
Safety Officer:				
Personal Services	107,476	107,476	101,111	6,365
Materials and Supplies	3,931	3,931	2,171	1,760
Contractual Services	211,224	156,224	124,536	31,688
Other Expenditures	500	500	500	-
Capital Outlay	28,350	83,350	61,919	21,431
Total Safety Officer	351,481	351,481	290,237	61,244
Sheriff:				
Personal Services	18,945,222	20,071,309	20,071,305	4
Materials and Supplies	1,019,957	905,317	875,640	29,677
Contractual Services	1,498,093	1,405,471	1,331,258	74,213
Other Expenditures	44,731	46,950	45,924	1,026
Capital Outlay	36,237	194,675	193,873	802
Total Sheriff	21,544,240	22,623,722	22,518,000	105,722
Total Public Safety	27,010,806	28,095,788	27,569,793	525,995

(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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	438,864	438,864	308,111	130,753
Total Health and Welfare	438,864	438,864	308,111	130,753
Miscellaneous Transfer:				
Other Expenditures	69,496	69,496	69,496	-
Total Miscellaneous Transfer	69,496	69,496	69,496	-
Registration of Vital Statistics:				
Other Expenditures	2,200	2,200	2,200	-
Total Registration of Vital Statistics	2,200	2,200	2,200	-
Total Health	510,560	510,560	379,807	130,753
<u>Human Services:</u>				
Indigent Fees:				
Contractual Services	1,673,720	2,241,720	2,217,858	23,862
Other Expenditures	1,500	-	-	-
Total Indigent Fees	1,675,220	2,241,720	2,217,858	23,862
Miscellaneous Transfer:				
Other Expenditures	669,000	671,000	669,000	2,000
Total Miscellaneous Transfer	669,000	671,000	669,000	2,000
Veterans Service Commission:				
Personal Services	664,266	654,266	582,952	71,314
Materials and Supplies	37,731	37,731	28,843	8,888
Contractual Services	1,428,336	1,450,228	1,223,760	226,468
Other Expenditures	180,447	157,740	120,515	37,225
Capital Outlay	20,000	30,815	30,815	-
Total Veterans Service Commission	2,330,780	2,330,780	1,986,885	343,895
Total Human Services	4,675,000	5,243,500	4,873,743	369,757
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	467,570	467,570	467,570	-
Total Agriculture Transfer	467,570	467,570	467,570	-
Total Conservation and Recreation	467,570	467,570	467,570	-
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Contractual Services	10,000	10,000	10,000	-
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	185,000	185,000	185,000	-
Total Community and Economic Development	185,000	185,000	185,000	-
<u>Public Works:</u>				
Engineer Draftsmen:				
Personal Services	244,454	244,454	216,512	27,942
Total Engineer Draftsman	244,454	244,454	216,512	27,942
Total Public Works	244,454	244,454	216,512	27,942
<u>General Government:</u>				
Annexations:				
Other Expenditures	1,275	1,900	500	1,400
Total Annexations	1,275	1,900	500	1,400
Building Code:				
Personal Services	840,057	769,057	719,347	49,710
Materials and Supplies	40,703	37,703	33,435	4,268
Contractual Services	62,884	136,884	131,406	5,478
Other Expenditures	34,239	123,318	122,225	1,093
Capital Outlay	30,595	30,595	9,511	21,084
Total Building Code	1,008,478	1,097,557	1,015,924	81,633

(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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	589,070	591,286	553,113	38,173
Materials and Supplies	58,231	58,231	44,853	13,378
Contractual Services	14,550	12,334	6,209	6,125
Other Expenditures	5,939	8,439	7,876	563
Capital Outlay	5,000	2,500	-	2,500
Total Building Services	672,790	672,790	612,051	60,739
Bureau of Inspection:				
Contractual Services	147,584	147,584	138,651	8,933
Total Bureau of Inspection	147,584	147,584	138,651	8,933
Capital Improvements:				
Capital Outlay	2,930,761	3,330,761	2,768,952	561,809
Total Capital Improvements	2,930,761	3,330,761	2,768,952	561,809
Clerk of Courts:				
Personal Services	1,413,172	1,413,173	1,369,227	43,946
Materials and Supplies	81,000	96,000	88,859	7,141
Contractual Services	32,450	32,450	24,029	8,421
Other Expenditures	4,754	4,754	3,162	1,592
Capital Outlay	4,000	4,000	3,673	327
Total Clerk of Courts	1,535,376	1,550,377	1,488,950	61,427
Common Pleas Court:				
Personal Services	938,618	931,618	881,861	49,757
Materials and Supplies	9,582	9,682	7,318	2,364
Contractual Services	89,268	121,668	103,096	18,572
Other Expenditures	20,075	20,075	16,394	3,681
Capital Outlay	1,000	1,000	565	435
Total Common Pleas Court	1,058,543	1,084,043	1,009,234	74,809
County Treasurer:				
Personal Services	460,447	460,447	420,954	39,493
Materials and Supplies	10,055	10,055	9,984	71
Contractual Services	58,955	67,455	63,856	3,599
Other Expenditures	42,119	42,119	33,785	8,334
Total County Treasurer	571,576	580,076	528,579	51,497
County Auditor:				
Personal Services	930,585	930,585	928,508	2,077
Materials and Supplies	13,779	11,279	7,451	3,828
Contractual Services	57,220	63,220	55,883	7,337
Other Expenditures	3,403	3,403	2,898	505
Capital Outlay	15,000	11,500	11,493	7
Total County Auditor	1,019,987	1,019,987	1,006,233	13,754
County Board of Elections:				
Personal Services	666,738	715,738	696,628	19,110
Materials and Supplies	55,275	35,275	34,289	986
Contractual Services	351,024	322,024	306,937	15,087
Other Expenditures	2,600	2,600	2,054	546
Capital Outlay	2,234,532	2,234,532	2,233,659	873
Total County Board of Elections	3,310,169	3,310,169	3,273,567	36,602
County Commissioners:				
Personal Services	565,758	565,758	551,602	14,156
Contractual Services	3,000	3,000	3,000	-
Other Expenditures	45,181	67,681	59,686	7,995
Capital Outlay	15,000	15,000	13,791	1,209
Total County Commissioners	628,939	651,439	628,079	23,360

(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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	468,242	458,242	375,773	82,469
Materials and Supplies	4,700	4,700	1,651	3,049
Contractual Services	86,140	98,240	90,153	8,087
Other Expenditures	8,912	6,812	3,517	3,295
Capital Outlay	20,400	20,400	18,472	1,928
Total County Planning	588,394	588,394	489,566	98,828
County Prosecutor:				
Personal Services	2,643,251	2,643,251	2,477,198	166,053
Materials and Supplies	16,662	16,662	10,114	6,548
Contractual Services	151,922	134,922	87,544	47,378
Other Expenditures	57,908	74,908	64,228	10,680
Capital Outlay	24,200	24,200	24,074	126
Total County Prosecutor	2,893,943	2,893,943	2,663,158	230,785
County Recorder:				
Personal Services	409,643	409,643	404,501	5,142
Materials and Supplies	702	702	-	702
Contractual Services	1,050	1,050	-	1,050
Other Expenditures	2,800	2,800	2,754	46
Total County Recorder	414,195	414,195	407,255	6,940
Court of Appeals:				
Other Expenditures	35,000	35,000	29,068	5,932
Total Court of Appeals	35,000	35,000	29,068	5,932
Domestic Court:				
Personal Services	1,666,206	1,667,606	1,614,864	52,742
Materials and Supplies	6,037	7,637	7,063	574
Contractual Services	25,021	31,765	23,284	8,481
Other Expenditures	20,750	20,850	18,336	2,514
Total Domestic Court	1,718,014	1,727,858	1,663,547	64,311
Employee Recreation:				
Other Expenditures	2,281	2,281	804	1,477
Total Employee Recreation	2,281	2,281	804	1,477
Human Resources:				
Personal Services	351,645	355,752	344,058	11,694
Materials and Supplies	1,916	1,916	1,763	153
Contractual Services	47,676	47,676	32,389	15,287
Other Expenditures	4,500	4,500	2,027	2,473
Capital Outlay	28,000	23,893	22,859	1,034
Total Human Resources	433,737	433,737	403,096	30,641
Humane Officer:				
Other Expenditures	45,667	45,667	43,663	2,004
Total Humane Officer	45,667	45,667	43,663	2,004
Information Systems:				
Personal Services	925,184	925,184	751,511	173,673
Materials and Supplies	6,000	6,000	393	5,607
Contractual Services	609,820	609,820	581,414	28,406
Other Expenditures	200	200	56	144
Capital Outlay	453,516	453,516	449,842	3,674
Total Information Systems	1,994,720	1,994,720	1,783,216	211,504

(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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	540,000	591,657	561,769	29,888
Contractual Services	767,000	767,000	751,320	15,680
Total Insurance/Pension/Taxes	1,307,000	1,358,657	1,313,089	45,568
Juvenile Court:				
Personal Services	2,942,426	2,939,426	2,763,359	176,067
Materials and Supplies	30,787	30,787	26,763	4,024
Contractual Services	1,669,613	1,652,113	1,492,151	159,962
Other Expenditures	27,272	28,772	25,412	3,260
Capital Outlay	18,000	34,000	34,000	-
Total Juvenile Court	4,688,098	4,685,098	4,341,685	343,413
Maintenance & Operations:				
Personal Services	344,616	348,679	339,075	9,604
Materials and Supplies	356,588	356,588	302,698	53,890
Contractual Services	1,321,855	1,369,855	1,243,958	125,897
Other Expenditures	13,000	11,500	4,435	7,065
Capital Outlay	91,087	40,524	33,250	7,274
Total Maintenance & Operations	2,127,146	2,127,146	1,923,416	203,730
Miscellaneous Transfer:				
Personal Services	37,992	37,992	36,969	1,023
Contractual Services	354,774	318,532	222,154	96,378
Total Miscellaneous Transfer	392,766	356,524	259,123	97,401
Municipal Court:				
Personal Services	227,279	227,223	224,433	2,790
Contractual Services	70,000	70,056	70,056	-
Total Municipal Court	297,279	297,279	294,489	2,790
Probate Court:				
Personal Services	385,070	389,500	388,688	812
Materials and Supplies	4,173	4,173	3,204	969
Contractual Services	10,779	9,779	8,206	1,573
Other Expenditures	46,066	45,636	36,515	9,121
Total Probate Court	446,088	449,088	436,613	12,475
Records Center:				
Personal Services	283,576	290,970	290,509	461
Materials and Supplies	14,593	15,519	13,834	1,685
Contractual Services	51,276	45,181	37,250	7,931
Other Expenditures	339	339	301	38
Capital Outlay	30,445	29,445	27,745	1,700
Total Records Center	380,229	381,454	369,639	11,815
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	500	500	-	500
Total Road Vacation	500	500	-	500
Unanticipated Emergency:				
Other Expenditures	18,969	18,969	14,990	3,979
Total Unanticipated Emergency	18,969	18,969	14,990	3,979

(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, 2019

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	12,964	(12,964)
Total Unclaimed Money	-	-	12,964	(12,964)
Total General Government	<u>30,689,504</u>	<u>31,277,193</u>	<u>28,940,101</u>	<u>2,337,092</u>
Principal Retirement:				
Principal Retirement	548,061	548,061	548,061	-
Interest and Fiscal Charges	27,965	27,965	27,965	-
Total Principal Retirement	<u>576,026</u>	<u>576,026</u>	<u>576,026</u>	<u>-</u>
Total Expenditures	<u>64,358,920</u>	<u>66,600,091</u>	<u>63,208,552</u>	<u>3,391,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,360,954	(832,217)	9,762,338	10,594,555
Other Financing Sources (Uses):				
Issuance of Debt	3,000,000	2,000,000	2,665,300	665,300
Advances Out	-	(3,500)	(3,500)	-
Transfers In	-	67,282	18,660	(48,622)
Transfers Out	<u>(7,357,539)</u>	<u>(7,517,849)</u>	<u>(7,092,727)</u>	<u>425,122</u>
Total Other Financing Sources (Uses)	<u>(4,357,539)</u>	<u>(5,454,067)</u>	<u>(4,412,267)</u>	<u>1,041,800</u>
Net Change in Fund Balances	(2,996,585)	(6,286,284)	5,350,071	11,636,355
Fund Balance, Beginning of Year, Restated	21,633,795	21,633,795	21,633,795	-
Prior Year Encumbrances Appropriated	2,235,256	2,235,256	2,235,256	-
Fund Balance, End of Year	<u>\$ 20,872,466</u>	<u>\$ 17,582,767</u>	<u>\$ 29,219,122</u>	<u>\$ 11,636,355</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, 2019

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 11,588,974	\$ 11,588,974	\$ 11,903,503	\$ 314,529
Intergovernmental	2,133,793	2,558,793	5,522,849	2,964,056
Investment Earnings	-	-	39,223	39,223
Miscellaneous	1,773,888	1,055,888	36,076	(1,019,812)
Contributions	-	-	2,682,771	2,682,771
Total Revenues	15,496,655	15,203,655	20,184,422	4,980,767
Expenditures:				
Human Services:				
Personal Services	6,144,225	6,139,745	5,744,031	395,714
Materials and Supplies	114,047	117,047	72,086	44,961
Contractual Services	8,021,133	7,602,613	6,191,806	1,410,807
Other Expenditures	971,274	978,274	732,695	245,579
Capital Outlay	5,134,948	5,963,973	4,364,657	1,599,316
Total Expenditures	20,385,627	20,801,652	17,105,275	3,696,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,888,972)	(5,597,997)	3,079,147	8,677,144
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	717,235	717,235	717,235	-
Transfers Out	(342,025)	(342,025)	(342,025)	-
Total Other Financing Sources (Uses)	375,210	375,210	375,210	-
Net Change in Fund Balances	(4,513,762)	(5,222,787)	3,454,357	8,677,144
Fund Balance, Beginning of Year	12,147,379	12,147,379	12,147,379	-
Prior Year Encumbrances Appropriated	3,065,377	3,065,377	3,065,377	-
Fund Balance, End of Year	\$ 10,698,994	\$ 9,989,969	\$ 18,667,113	\$ 8,677,144

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, 2019

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 7,901,618	\$ 8,045,141	\$ 8,045,141	\$ -
Intergovernmental	7,234,900	8,134,900	7,044,207	(1,090,693)
Miscellaneous	115,750	115,750	285,530	169,780
Total Revenues	<u>15,252,268</u>	<u>16,295,791</u>	<u>15,374,878</u>	<u>(920,913)</u>
Expenditures:				
Human Services:				
Materials and Supplies	50	-	-	-
Contractual Services	13,696,822	15,126,012	14,789,607	336,405
Other Expenditures	215,000	2,975,000	2,830,788	144,212
Total Expenditures	<u>13,911,872</u>	<u>18,101,012</u>	<u>17,620,395</u>	<u>480,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,340,396	(1,805,221)	(2,245,517)	(440,296)
Other Financing Sources (Uses):				
Transfers In	9,325,000	9,325,000	2,100,000	(7,225,000)
Transfers Out	(11,200,000)	(8,792,198)	-	8,792,198
Total Other Financing Sources (Uses)	<u>(1,875,000)</u>	<u>532,802</u>	<u>2,100,000</u>	<u>1,567,198</u>
Net Change in Fund Balances	(534,604)	(1,272,419)	(145,517)	1,126,902
Fund Balance, Beginning of Year	1,173,409	1,173,409	1,173,409	-
Prior Year Encumbrances Appropriated	99,010	99,010	99,010	-
Fund Balance, End of Year	<u>\$ 737,815</u>	<u>\$ -</u>	<u>\$ 1,126,902</u>	<u>\$ 1,126,902</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, 2019

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 500,000	\$ 472,240	\$ (27,760)
Fines and Forfeitures	64,000	46,321	(17,679)
Charges for Services	57,100	51,511	(5,589)
Miscellaneous	14,000	34,196	20,196
Total Revenues	<u>635,100</u>	<u>604,268</u>	<u>(30,832)</u>
Expenditures:			
Health:			
Personal Services	508,646	494,495	14,151
Materials and Supplies	47,266	42,771	4,495
Contractual Services	186,740	150,157	36,583
Other Expenditures	6,194	4,636	1,558
Capital Outlay	20,536	15,125	5,411
Total Expenditures	<u>769,382</u>	<u>707,184</u>	<u>62,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(134,282)	(102,916)	31,366
Other Financing Sources (Uses):			
Transfers Out	(14,950)	-	14,950
Total Other Financing Sources (Uses)	<u>(14,950)</u>	<u>-</u>	<u>14,950</u>
Net Change in Fund Balances	(149,232)	(102,916)	46,316
Fund Balance, Beginning of Year	238,781	238,781	-
Prior Year Encumbrances Appropriated	20,057	20,057	-
Fund Balance, End of Year	<u>\$ 109,606</u>	<u>\$ 155,922</u>	<u>\$ 46,316</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, 2019

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 2,167,174	\$ 2,220,772	\$ 53,598
Total Revenues	<u>2,167,174</u>	<u>2,220,772</u>	<u>53,598</u>
Expenditures:			
General Government:			
Personal Services	1,670,569	1,660,444	10,125
Materials and Supplies	4,522	3,561	961
Contractual Services	308,617	253,300	55,317
Other Expenditures	13,760	12,311	1,449
Capital Outlay	106,216	82,639	23,577
Total Expenditures	<u>2,103,684</u>	<u>2,012,255</u>	<u>91,429</u>
 Net Change in Fund Balances	 63,490	 208,517	 145,027
 Fund Balance, Beginning of Year	 976,714	 976,714	 -
Prior Year Encumbrances Appropriated	53,505	53,505	-
Fund Balance, End of Year	<u>\$ 1,093,709</u>	<u>\$ 1,238,736</u>	<u>\$ 145,027</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, 2019

MOTOR VEHICLE AND GASOLINE TAX FUND (1)

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 9,072,060	\$ 10,159,349	\$ 1,087,289
Fines and Forfeitures	163,971	153,458	(10,513)
Miscellaneous	184,857	301,485	116,628
Total Revenues	<u>9,420,888</u>	<u>10,614,292</u>	<u>1,193,404</u>
Expenditures:			
Public Works:			
Personal Services	4,166,459	4,056,440	110,019
Materials and Supplies	1,683,208	1,638,398	44,810
Contractual Services	2,168,697	2,139,315	29,382
Other Expenditures	6,263	556,350	(550,087)
Capital Outlay	1,866,790	1,513,452	353,338
Debt service:			
Principal Retirement	367,667	367,667	-
Interest and Fiscal Charges	44,047	44,047	-
Total Expenditures	<u>10,303,131</u>	<u>10,315,669</u>	<u>(12,538)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(882,243)	298,623	1,180,866
Other Financing Sources (Uses):			
Transfers Out	(19,078)	(19,078)	-
Total Other Financing Sources (Uses)	<u>(19,078)</u>	<u>(19,078)</u>	<u>-</u>
Net Change in Fund Balances	(901,321)	279,545	1,180,866
Fund Balance, Beginning of Year, Restated	3,004,701	3,004,701	-
Prior Year Encumbrances Appropriated	209,815	209,815	-
Fund Balance, End of Year	<u>\$ 2,313,195</u>	<u>\$ 3,494,061</u>	<u>\$ 1,180,866</u>

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

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, 2019

HOTEL-MOTEL TAX FUND (1)

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 450,392	\$ 450,392
Total Revenues	<u>-</u>	<u>450,392</u>	<u>450,392</u>
Expenditures:			
Community and Economic Development:			
Other Expenditures	-	452,257	(452,257)
Total Expenditures	<u>-</u>	<u>452,257</u>	<u>(452,257)</u>
Net Change in Fund Balances	-	(1,865)	(1,865)
Fund Balance, Beginning of Year, Restated	48,575	48,575	-
Fund Balance, End of Year	<u>\$ 48,575</u>	<u>\$ 46,710</u>	<u>\$ (1,865)</u>

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

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, 2019

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 540,648	\$ 893,099	\$ 352,451
Charges for Services	65,000	67,276	2,276
Miscellaneous	100,590	396	(100,194)
Total Revenues	<u>706,238</u>	<u>960,771</u>	<u>254,533</u>
Expenditures:			
Public Safety:			
Personal Services	465,319	463,451	1,868
Materials and Supplies	63,621	33,440	30,181
Contractual Services	589,876	497,490	92,386
Other Expenditures	26,520	25,881	639
Capital Outlay	41,464	38,664	2,800
Total Expenditures	<u>1,186,800</u>	<u>1,058,926</u>	<u>127,874</u>
Net Change in Fund Balances	(480,562)	(98,155)	382,407
Fund Balance, Beginning of Year	474,816	474,816	-
Prior Year Encumbrances Appropriated	55,487	55,487	-
Fund Balance, End of Year	<u>\$ 49,741</u>	<u>\$ 432,148</u>	<u>\$ 382,407</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, 2019

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 831,000	\$ 689,260	\$ (141,740)
Investment Earnings	3,000	16,173	13,173
Charges for Services	180,000	255,400	75,400
Miscellaneous	60,000	32,001	(27,999)
Total Revenues	<u>1,074,000</u>	<u>992,834</u>	<u>(81,166)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	373,630	284,023	89,607
Materials and Supplies	2,603	866	1,737
Contractual Services	1,493,549	851,598	641,951
Other Expenditures	35,000	31,742	3,258
Capital Outlay	11,700	10,152	1,548
Total Expenditures	<u>1,916,482</u>	<u>1,178,381</u>	<u>738,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(842,482)	(185,547)	656,935
Other Financing Sources (Uses):			
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net Change in Fund Balances	(742,482)	(85,547)	656,935
Fund Balance, Beginning of Year	933,268	933,268	-
Prior Year Encumbrances Appropriated	220,452	220,452	-
Fund Balance, End of Year	<u>\$ 411,238</u>	<u>\$ 1,068,173</u>	<u>\$ 656,935</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, 2019

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 751,718	\$ 752,661	\$ 943
Miscellaneous	-	952	952
Total Revenues	751,718	753,613	1,895
Expenditures:			
Public Works:			
Personal Services	204,964	197,282	7,682
Materials and Supplies	17,779	10,326	7,453
Contractual Services	595,848	572,539	23,309
Other Expenditures	124,413	77,863	46,550
Capital Outlay	3,636	3,605	31
Total Expenditures	946,640	861,615	85,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	(194,922)	(108,002)	86,920
Other Financing Sources (Uses):			
Transfers In	-	21,000	21,000
Transfers Out	-	(21,000)	(21,000)
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(194,922)	(108,002)	86,920
Fund Balance, Beginning of Year	159,660	159,660	-
Prior Year Encumbrances Appropriated	86,161	86,161	-
Fund Balance, End of Year	\$ 50,899	\$ 137,819	\$ 86,920

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, 2019

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,859,498	\$ 2,419,580	\$ (439,918)
Charges for Services	585,062	521,012	(64,050)
Miscellaneous	-	12,777	12,777
Total Revenues	<u>3,444,560</u>	<u>2,953,369</u>	<u>(491,191)</u>
Expenditures:			
Human Services:			
Personal Services	2,894,644	2,641,264	253,380
Materials and Supplies	50,028	44,404	5,624
Contractual Services	668,056	453,165	214,891
Other Expenditures	73,400	33,708	39,692
Capital Outlay	43,618	25,500	18,118
Total Expenditures	<u>3,729,746</u>	<u>3,198,041</u>	<u>531,705</u>
Net Change in Fund Balances	(285,186)	(244,672)	40,514
Fund Balance, Beginning of Year	688,281	688,281	-
Prior Year Encumbrances Appropriated	88,193	88,193	-
Fund Balance, End of Year	<u>\$ 491,288</u>	<u>\$ 531,802</u>	<u>\$ 40,514</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, 2019

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 20,000	\$ 22,493	\$ 2,493
Total Revenues	<u>20,000</u>	<u>22,493</u>	<u>2,493</u>
Expenditures:			
General Government:			
Other Expenditures	32,083	29,583	2,500
Total Expenditures	<u>32,083</u>	<u>29,583</u>	<u>2,500</u>
Net Change in Fund Balances	(12,083)	(7,090)	4,993
Fund Balance, Beginning of Year	15,188	15,188	-
Prior Year Encumbrances Appropriated	2,083	2,083	-
Fund Balance, End of Year	<u>\$ 5,188</u>	<u>\$ 10,181</u>	<u>\$ 4,993</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, 2019

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 135,000	\$ 147,246	\$ 12,246
Total Revenues	<u>135,000</u>	<u>147,246</u>	<u>12,246</u>
Expenditures:			
General Government:			
Contractual Services	139,689	69,908	69,781
Total Expenditures	<u>139,689</u>	<u>69,908</u>	<u>69,781</u>
Net Change in Fund Balances	(4,689)	77,338	82,027
Fund Balance, Beginning of Year	528,871	528,871	-
Prior Year Encumbrances Appropriated	689	689	-
Fund Balance, End of Year	<u>\$ 524,871</u>	<u>\$ 606,898</u>	<u>\$ 82,027</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, 2019

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 27,000	\$ 33,045	\$ 6,045
Total Revenues	<u>27,000</u>	<u>33,045</u>	<u>6,045</u>
Expenditures:			
General Government:			
Contractual Services	62,500	58,955	3,545
Total Expenditures	<u>62,500</u>	<u>58,955</u>	<u>3,545</u>
Net Change in Fund Balances	(35,500)	(25,910)	9,590
Fund Balance, Beginning of Year	87,449	87,449	-
Fund Balance, End of Year	<u>\$ 51,949</u>	<u>\$ 61,539</u>	<u>\$ 9,590</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, 2019

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,608,596	\$ 1,595,709	\$ (12,887)
Miscellaneous	-	3,678	3,678
Total Revenues	<u>1,608,596</u>	<u>1,599,387</u>	<u>(9,209)</u>
Expenditures:			
General Government:			
Personal Services	1,223,561	1,212,293	11,268
Materials and Supplies	21,566	17,028	4,538
Contractual Services	135,365	125,655	9,710
Other Expenditures	145,814	106,992	38,822
Capital Outlay	19,718	15,248	4,470
Total Expenditures	<u>1,546,024</u>	<u>1,477,216</u>	<u>68,808</u>
Net Change in Fund Balances	62,572	122,171	59,599
Fund Balance, Beginning of Year	2,713,155	2,713,155	-
Prior Year Encumbrances Appropriated	17,297	17,297	-
Fund Balance, End of Year	<u>\$ 2,793,024</u>	<u>\$ 2,852,623</u>	<u>\$ 59,599</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, 2019

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 85,000	\$ 113,395	\$ 28,395
Total Revenues	<u>85,000</u>	<u>113,395</u>	<u>28,395</u>
Expenditures:			
General Government:			
Contractual Services	357,723	298,493	59,230
Total Expenditures	<u>357,723</u>	<u>298,493</u>	<u>59,230</u>
Net Change in Fund Balances	(272,723)	(185,098)	87,625
Fund Balance, Beginning of Year	647,201	647,201	-
Prior Year Encumbrances Appropriated	7,723	7,723	-
Fund Balance, End of Year	<u>\$ 382,201</u>	<u>\$ 469,826</u>	<u>\$ 87,625</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, 2019

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 110,000	\$ 114,843	\$ 4,843
Miscellaneous	-	307	307
Total Revenues	<u>110,000</u>	<u>115,150</u>	<u>5,150</u>
Expenditures:			
Public Safety:			
Personal Services	70,883	69,588	1,295
Contractual Services	104,442	57,428	47,014
Total Expenditures	<u>175,325</u>	<u>127,016</u>	<u>48,309</u>
Net Change in Fund Balances	(65,325)	(11,866)	53,459
Fund Balance, Beginning of Year	101,197	101,197	-
Prior Year Encumbrances Appropriated	6,442	6,442	-
Fund Balance, End of Year	<u>\$ 42,314</u>	<u>\$ 95,773</u>	<u>\$ 53,459</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

SHERIFF GRANTS FUND (1)

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 369,453	\$ 341,821	\$ (27,632)
Charges for Services	300,150	370,688	70,538
Miscellaneous	45,000	13,831	(31,169)
Total Revenues	<u>714,603</u>	<u>726,340</u>	<u>11,737</u>
Expenditures:			
Public Safety:			
Personal Services	300,835	293,867	6,968
Materials and Supplies	28,097	20,868	7,229
Contractual Services	202,145	143,223	58,922
Other Expenditures	128,478	91,861	36,617
Capital Outlay	262,379	212,609	49,770
Debt service:			
Principal Retirement	25,928	25,928	-
Interest and Fiscal Charges	3,480	3,480	-
Total Expenditures	<u>951,342</u>	<u>791,836</u>	<u>159,506</u>
Net Change in Fund Balances	(236,739)	(65,496)	171,243
Fund Balance, Beginning of Year, Restated	524,574	524,574	-
Prior Year Encumbrances Appropriated	204,074	204,074	-
Fund Balance, End of Year	<u>\$ 491,909</u>	<u>\$ 663,152</u>	<u>\$ 171,243</u>

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

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, 2019

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	\$ 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, 2019

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 600	\$ 667	\$ 67
Total Revenues	<u>600</u>	<u>667</u>	<u>67</u>
Expenditures:			
Public Safety:			
Contractual Services	12,000	-	12,000
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net Change in Fund Balances	(11,400)	667	12,067
Fund Balance, Beginning of Year	14,500	14,500	-
Fund Balance, End of Year	<u>\$ 3,100</u>	<u>\$ 15,167</u>	<u>\$ 12,067</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, 2019

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 1,120	\$ 1,120
Total Revenues	<u>-</u>	<u>1,120</u>	<u>1,120</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	1,120	1,120
Fund Balance, Beginning of Year	3,801	3,801	-
Fund Balance, End of Year	<u>\$ 3,801</u>	<u>\$ 4,921</u>	<u>\$ 1,120</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, 2019

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 31,311	\$ 32,524	1,213
Total Revenues	<u>31,311</u>	<u>32,524</u>	<u>1,213</u>
Expenditures:			
Public Safety:			
Other Expenditures	84,662	53,630	31,032
Total Expenditures	<u>84,662</u>	<u>53,630</u>	<u>31,032</u>
Net Change in Fund Balances	(53,351)	(21,106)	32,245
Fund Balance, Beginning of Year	61,671	61,671	-
Prior Year Encumbrances Appropriated	8,351	8,351	-
Fund Balance, End of Year	<u>\$ 16,671</u>	<u>\$ 48,916</u>	<u>\$ 32,245</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, 2019

GRANVILLE SOUTH SANITARY SEWER FUND

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

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, 2019

SOUTHWEST LICKING WATERSHED FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Works:			
Other Expenditures	23	23	-
Total Expenditures	23	23	-
Net Change in Fund Balances	(23)	(23)	-
Fund Balance, Beginning of Year	23	23	-
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, 2019

JOHNSTOWN-MONROE SEWER FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 1,004	\$ 104
Total Revenues	<u>900</u>	<u>1,004</u>	<u>104</u>
Expenditures:			
General Government:			
Contractual Services	5,000	2,185	2,815
Total Expenditures	<u>5,000</u>	<u>2,185</u>	<u>2,815</u>
Net Change in Fund Balances	(4,100)	(1,181)	2,919
Fund Balance, Beginning of Year	9,868	9,868	-
Fund Balance, End of Year	<u>\$ 5,768</u>	<u>\$ 8,687</u>	<u>\$ 2,919</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, 2019

BUILDINGS AND FLOOD PLAIN FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 45,000	\$ 36,048	\$ (8,952)
Total Revenues	<u>45,000</u>	<u>36,048</u>	<u>(8,952)</u>
Expenditures:			
Human Services:			
Contractual Services	45,000	35,762	9,238
Total Expenditures	<u>45,000</u>	<u>35,762</u>	<u>9,238</u>
Net Change in Fund Balances	-	286	286
Fund Balance, Beginning of Year	19,398	19,398	-
Fund Balance, End of Year	<u>\$ 19,398</u>	<u>\$ 19,684</u>	<u>\$ 286</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, 2019

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 78,780	\$ (5,220)
Total Revenues	<u>84,000</u>	<u>78,780</u>	<u>(5,220)</u>
Expenditures:			
General Government:			
Other Expenditures	210,868	79,834	131,034
Total Expenditures	<u>210,868</u>	<u>79,834</u>	<u>131,034</u>
Net Change in Fund Balances	(126,868)	(1,054)	125,814
Fund Balance, Beginning of Year	443,990	443,990	-
Prior Year Encumbrances Appropriated	10,868	10,868	-
Fund Balance, End of Year	<u>\$ 327,990</u>	<u>\$ 453,804</u>	<u>\$ 125,814</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, 2019

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,000	\$ 1,611	\$ 611
Total Revenues	<u>1,000</u>	<u>1,611</u>	<u>611</u>
Expenditures:			
General Government:			
Contractual Services	20,368	1,243	19,125
Total Expenditures	<u>20,368</u>	<u>1,243</u>	<u>19,125</u>
Net Change in Fund Balances	(19,368)	368	19,736
Fund Balance, Beginning of Year	19,368	19,368	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 19,736</u>	<u>\$ 19,736</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, 2019

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 150,000	\$ 209,996	\$ 59,996
Total Revenues	<u>150,000</u>	<u>209,996</u>	<u>59,996</u>
Expenditures:			
General Government:			
Materials and Supplies	200,168	149,815	50,353
Total Expenditures	<u>200,168</u>	<u>149,815</u>	<u>50,353</u>
Net Change in Fund Balances	(50,168)	60,181	110,349
Fund Balance, Beginning of Year	117,683	117,683	-
Prior Year Encumbrances Appropriated	50,168	50,168	-
Fund Balance, End of Year	<u>\$ 117,683</u>	<u>\$ 228,032</u>	<u>\$ 110,349</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, 2019

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 375,000	\$ 421,092	\$ 46,092
Miscellaneous	-	16,676	16,676
Total Revenues	<u>375,000</u>	<u>437,768</u>	<u>62,768</u>
Expenditures:			
General Government:			
Personal Services	452,739	444,571	8,168
Materials and Supplies	4,200	1,302	2,898
Contractual Services	153,761	26,680	127,081
Other Expenditures	4,000	405	3,595
Capital Outlay	20,000	9,860	10,140
Total Expenditures	<u>634,700</u>	<u>482,818</u>	<u>151,882</u>
Net Change in Fund Balances	(259,700)	(45,050)	214,650
Fund Balance, Beginning of Year	643,435	643,435	-
Prior Year Encumbrances Appropriated	50,839	50,839	-
Fund Balance, End of Year	<u>\$ 434,574</u>	<u>\$ 649,224</u>	<u>\$ 214,650</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, 2019

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 11,204	\$ 815	\$ (10,389)
Fines and Forfeitures	103,000	58,482	(44,518)
Total Revenues	<u>114,204</u>	<u>59,297</u>	<u>(54,907)</u>
Expenditures:			
Public Safety:			
Contractual Services	66,371	47,695	18,676
Capital Outlay	11,204	-	11,204
Total Expenditures	<u>77,575</u>	<u>47,695</u>	<u>29,880</u>
Net Change in Fund Balances	36,629	11,602	(25,027)
Fund Balance, Beginning of Year	261,214	261,214	-
Prior Year Encumbrances Appropriated	200	200	-
Fund Balance, End of Year	<u>\$ 298,043</u>	<u>\$ 273,016</u>	<u>\$ (25,027)</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, 2019

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Community and Economic Development:			
Other Expenditures	13,750	13,750	-
Total Expenditures	13,750	13,750	-
Net Change in Fund Balances	(13,750)	(13,750)	-
Fund Balance, Beginning of Year	51,407	51,407	-
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, 2019

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 333,248	\$ 335,637	\$ 2,389
Total Revenues	<u>333,248</u>	<u>335,637</u>	<u>2,389</u>
Expenditures:			
Public Safety:			
Capital Outlay	682,018	472,108	209,910
Total Expenditures	<u>682,018</u>	<u>472,108</u>	<u>209,910</u>
Net Change in Fund Balances	(348,770)	(136,471)	212,299
Fund Balance, Beginning of Year	577,435	577,435	-
Prior Year Encumbrances Appropriated	48,770	48,770	-
Fund Balance, End of Year	<u>\$ 277,435</u>	<u>\$ 489,734</u>	<u>\$ 212,299</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, 2019

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 384,397	\$ 415,509	\$ 31,112
Miscellaneous	-	547	547
Total Revenues	384,397	416,056	31,659
Expenditures:			
Public Safety:			
Personal Services	384,873	342,483	42,390
Materials and Supplies	1,000	-	1,000
Contractual Services	264,161	101,512	162,649
Other Expenditures	55,374	10,615	44,759
Total Expenditures	705,408	454,610	250,798
Net Change in Fund Balances	(321,011)	(38,554)	282,457
Fund Balance, Beginning of Year	595,852	595,852	-
Prior Year Encumbrances Appropriated	65,381	65,381	-
Fund Balance, End of Year	\$ 340,222	\$ 622,679	\$ 282,457

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, 2019

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,659,747	\$ 2,659,747	\$ -
Charges for Services	2,839,379	2,737,942	(101,437)
Miscellaneous	-	2,948	2,948
Total Revenues	<u>5,499,126</u>	<u>5,400,637</u>	<u>(98,489)</u>
Expenditures:			
General Government:			
Personal Services	2,402,269	2,385,109	17,160
Materials and Supplies	6,000	4,186	1,814
Contractual Services	2,033,429	2,002,700	30,729
Other Expenditures	3,000	2,799	201
Capital Outlay	677,151	663,133	14,018
Total Expenditures	<u>5,121,849</u>	<u>5,057,927</u>	<u>63,922</u>
Net Change in Fund Balances	377,277	342,710	(34,567)
Fund Balance, Beginning of Year	36,186	36,186	-
Prior Year Encumbrances Appropriated	37,829	37,829	-
Fund Balance, End of Year	<u>\$ 451,292</u>	<u>\$ 416,725</u>	<u>\$ (34,567)</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, 2019

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 43,078	\$ 144,349	\$ 101,271
Total Revenues	<u>43,078</u>	<u>144,349</u>	<u>101,271</u>
Expenditures:			
Public Works:			
Contractual Services	853,142	73,110	780,032
Total Expenditures	<u>853,142</u>	<u>73,110</u>	<u>780,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(810,064)	71,239	881,303
Other Financing Sources (Uses):			
Advances In	3,500	9,500	6,000
Advances Out	-	(6,000)	(6,000)
Total Other Financing Sources (Uses)	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Net Change in Fund Balances	(806,564)	74,739	881,303
Fund Balance, Beginning of Year	746,851	746,851	-
Prior Year Encumbrances Appropriated	60,113	60,113	-
Fund Balance, End of Year	<u>\$ 400</u>	<u>\$ 881,703</u>	<u>\$ 881,303</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, 2019

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 90,834	\$ 111,884	\$ 21,050
Total Revenues	<u>90,834</u>	<u>111,884</u>	<u>21,050</u>
Expenditures:			
Public Safety:			
Capital Outlay	162,634	144,361	18,273
Total Expenditures	<u>162,634</u>	<u>144,361</u>	<u>18,273</u>
Net Change in Fund Balances	(71,800)	(32,477)	39,323
Fund Balance, Beginning of Year	162,820	162,820	-
Prior Year Encumbrances Appropriated	26,800	26,800	-
Fund Balance, End of Year	<u>\$ 117,820</u>	<u>\$ 157,143</u>	<u>\$ 39,323</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, 2019

CYBER SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 50,000	\$ 50,496	\$ 496
Total Revenues	<u>50,000</u>	<u>50,496</u>	<u>496</u>
Expenditures:			
General Government:			
Capital Outlay	50,000	28,833	21,167
Total Expenditures	<u>50,000</u>	<u>28,833</u>	<u>21,167</u>
Net Change in Fund Balances	-	21,663	21,663
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 21,663</u>	<u>\$ 21,663</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, 2019

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 72,906	\$ 72,906
Miscellaneous	-	35	35
Total Revenues	<u>-</u>	<u>72,941</u>	<u>72,941</u>
Expenditures:			
General Government:			
Personal Services	6,103	6,094	9
Materials and Supplies	6,594	-	6,594
Other Expenditures	65,650	65,250	400
Capital Outlay	4,000	-	4,000
Total Expenditures	<u>82,347</u>	<u>71,344</u>	<u>11,003</u>
Net Change in Fund Balances	(82,347)	1,597	83,944
Fund Balance, Beginning of Year	87,534	87,534	-
Prior Year Encumbrances Appropriated	6,344	6,344	-
Fund Balance, End of Year	<u>\$ 11,531</u>	<u>\$ 95,475</u>	<u>\$ 83,944</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, 2019

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 22,275	\$ 22,275
Total Revenues	<u>-</u>	<u>22,275</u>	<u>22,275</u>
Expenditures:			
General Government:			
Contractual Services	25,000	-	25,000
Total Expenditures	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balances	(25,000)	22,275	47,275
Fund Balance, Beginning of Year	159,234	159,234	-
Fund Balance, End of Year	<u>\$ 134,234</u>	<u>\$ 181,509</u>	<u>\$ 47,275</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, 2019

MEDIATION INSTITUTIONALIZATION GRANT FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

PUBLIC ASSISTANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 10,930,039	\$ 10,866,033	\$ (64,006)
Miscellaneous	40,000	229,005	189,005
Total Revenues	<u>10,970,039</u>	<u>11,095,038</u>	<u>124,999</u>
Expenditures:			
Human Services:			
Personal Services	9,048,779	8,458,892	589,887
Materials and Supplies	108,241	93,809	14,432
Contractual Services	690,335	615,199	75,136
Other Expenditures	3,395,894	2,793,854	602,040
Capital Outlay	59,200	54,618	4,582
Total Expenditures	<u>13,302,449</u>	<u>12,016,372</u>	<u>1,286,077</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,332,410)	(921,334)	1,411,076
Other Financing Sources (Uses):			
Transfers In	459,063	454,738	(4,325)
Transfers Out	(90,346)	-	90,346
Total Other Financing Sources (Uses)	<u>368,717</u>	<u>454,738</u>	<u>86,021</u>
Net Change in Fund Balances	(1,963,693)	(466,596)	1,497,097
Fund Balance, Beginning of Year	2,009,676	2,009,676	-
Prior Year Encumbrances Appropriated	422,065	422,065	-
Fund Balance, End of Year	<u>\$ 468,048</u>	<u>\$ 1,965,145</u>	<u>\$ 1,497,097</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

SENIOR CITIZEN LEVY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Property Taxes	\$ 4,217,697	\$ 4,277,320	\$ 59,623
Intergovernmental	539,475	539,475	-
Total Revenues	<u>4,757,172</u>	<u>4,816,795</u>	<u>59,623</u>
Expenditures:			
Human Services:			
Contractual Services	5,033,023	5,029,795	3,228
Total Expenditures	<u>5,033,023</u>	<u>5,029,795</u>	<u>3,228</u>
Net Change in Fund Balances	(275,851)	(213,000)	62,851
Fund Balance, Beginning of Year	831,259	831,259	-
Fund Balance, End of Year	<u>\$ 555,408</u>	<u>\$ 618,259</u>	<u>\$ 62,851</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, 2019

TAX CERTIFICATE ADMINISTRATION

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 13,500	\$ 47,942	\$ 34,442
Total Revenues	<u>13,500</u>	<u>47,942</u>	<u>34,442</u>
Expenditures:			
General Government:			
Other Expenditures	42,124	40,519	1,605
Total Expenditures	<u>42,124</u>	<u>40,519</u>	<u>1,605</u>
Net Change in Fund Balances	(28,624)	7,423	36,047
Fund Balance, Beginning of Year	58,250	58,250	-
Prior Year Encumbrances Appropriated	2,124	2,124	-
Fund Balance, End of Year	<u>\$ 31,750</u>	<u>\$ 67,797</u>	<u>\$ 36,047</u>

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, 2019

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 8,765	\$ 8,765
Special Assessments	40,000	25,135	(14,865)
Total Revenues	<u>40,000</u>	<u>33,900</u>	<u>(6,100)</u>
Expenditures:			
Public Works:			
Capital Outlay	4,637,204	3,538,637	1,098,567
Total Expenditures	<u>4,637,204</u>	<u>3,538,637</u>	<u>1,098,567</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,204)	(3,504,737)	1,092,467
Other Financing Sources (Uses):			
Issuance of Debt	1,000,000	1,000,000	-
Transfers In	2,000,000	2,000,000	-
Transfers Out	(102,513)	(102,513)	-
Total Other Financing Sources (Uses)	<u>2,897,487</u>	<u>2,897,487</u>	<u>-</u>
Net Change in Fund Balances	(1,699,717)	(607,250)	1,092,467
Fund Balance, Beginning of Year	1,568,228	1,568,228	-
Prior Year Encumbrances Appropriated	360,810	360,810	-
Fund Balance, End of Year	<u>\$ 229,321</u>	<u>\$ 1,321,788</u>	<u>\$ 1,092,467</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 14,036	\$ 14,036	\$ -
Total Revenues	<u>14,036</u>	<u>14,036</u>	<u>-</u>
Expenditures:			
General Government:			
Other Expenditures		1,500	1,500
Debt service:			
Principal Retirement	8,471,299	8,471,299	-
Interest and Fiscal Charges	1,889,044	968,623	920,421
Bond Issuance Costs	139,657	139,657	-
Total Expenditures	<u>10,360,343</u>	<u>9,581,079</u>	<u>921,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,346,307)	(9,567,043)	779,264
Other Financing Sources (Uses):			
Issuance of Debt	6,300,000	6,300,000	-
Premium on Issuance	280,456	280,456	-
Transfers In	3,605,508	2,882,945	(722,563)
Total Other Financing Sources (Uses)	<u>10,185,964</u>	<u>9,463,401</u>	<u>(722,563)</u>
Net Change in Fund Balances	(160,343)	(103,642)	56,701
Fund Balance, Beginning of Year	1,371,936	1,371,936	-
Fund Balance, End of Year	<u>\$ 1,211,593</u>	<u>\$ 1,268,294</u>	<u>\$ 56,701</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 30,000	\$ 21,749	\$ (8,251)
Total Revenues	<u>30,000</u>	<u>21,749</u>	<u>(8,251)</u>
Expenditures:			
Debt service:			
Principal Retirement	17,549	17,549	-
Interest and Fiscal Charges	4,200	4,200	-
Total Expenditures	<u>21,749</u>	<u>21,749</u>	<u>-</u>
Net Change in Fund Balances	8,251	-	(8,251)
Fund Balance, Beginning of Year	2,979	2,979	-
Fund Balance, End of Year	<u>\$ 11,230</u>	<u>\$ 2,979</u>	<u>\$ (8,251)</u>

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Undivided Monies Fund

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

Fiscal Agent Fund

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

Miscellaneous Court/Safety Fund

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

Other Custodial Funds

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

LICKING COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Assets					
Pooled Cash and Investments	\$ 10,065,537	\$ 28,743,888	\$ 810	\$ 255,455	\$ 39,065,690
Cash and Cash Equivalents in Segregated Accounts	320,975	-	1,949,726	177,527	2,448,228
Receivables:					
Taxes	268,358,243	-	-	-	268,358,243
Accounts	-	4,785	-	-	4,785
Intergovernmental	5,303,311	606,651	-	-	5,909,962
Special Assessments	6,822,541	-	-	-	6,822,541
Total Assets	<u>\$ 290,870,607</u>	<u>\$ 29,355,324</u>	<u>\$ 1,950,536</u>	<u>\$ 432,982</u>	<u>\$ 322,609,449</u>
Liabilities					
Accounts Payable	-	754,250	-	255,455	1,009,705
Accrued Wages and Benefits Payable	-	220,065	-	-	220,065
Intergovernmental Payable	10,386,512	80,149	-	-	10,466,661
Compensated Absences Payable	-	40,522	-	-	40,522
Total Liabilities	<u>10,386,512</u>	<u>1,094,986</u>	<u>-</u>	<u>255,455</u>	<u>11,736,953</u>
Deferred Inflows of Resources					
Property and Other Local Taxes	258,759,688	-	-	-	258,759,688
Total Deferred Inflows of Resources	<u>258,759,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,759,688</u>
Net Position					
Restricted for:					
Individuals, Organizations, and Other Governments	21,724,407	28,260,338	1,950,536	177,527	52,112,808
Total Net Position	<u>\$ 21,724,407</u>	<u>\$ 28,260,338</u>	<u>\$ 1,950,536</u>	<u>\$ 177,527</u>	<u>\$ 52,112,808</u>

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total Custodial Funds
Additions					
Intergovernmental	\$ 8,748,303	\$ -	\$ 43,387	\$ -	\$ 8,791,690
Amounts Received as Fiscal Agent	-	23,483,659	-	-	23,483,659
Licenses, Permits, and Fees for Other Governments	50,426,546	-	4,650	850,253	51,281,449
Fines and Forfeitures for Other Organizations	-	-	2,888,148	-	2,888,148
Property Tax Collections for Other Governments	206,621,285	-	-	-	206,621,285
Special Assessments Collections for Other Governments	1,776,680	-	-	-	1,776,680
Sheriff Sales Collections for Others	-	-	23,117	6,443,474	6,466,591
Miscellaneous	-	-	1,430,499	857,478	2,287,977
Total Additions	<u>267,572,814</u>	<u>23,483,659</u>	<u>4,389,801</u>	<u>8,151,205</u>	<u>303,597,479</u>
Deletions					
Distributions to the State of Ohio	50,426,546	-	1,469,555	1,047,670	52,943,771
Distributions of State Funds to Other Governments	8,460,902	-	113,606	-	8,574,508
Fines and Forfeitures Distributions to Other Governments	-	-	2,901,280	-	2,901,280
Property Tax Distributions to Other Governments	208,039,893	-	-	-	208,039,893
Special Assessments Distributions to Other Governments	1,756,131	-	-	-	1,756,131
Distributions to Individuals	-	-	-	868,229	868,229
Distributions as Fiscal Agent	-	22,187,315	-	-	22,187,315
Sherif Sales Distributions to Others	-	-	34,771	6,594,759	6,629,530
Total Deletions	<u>\$ 268,683,472</u>	<u>\$ 22,187,315</u>	<u>\$ 4,519,212</u>	<u>\$ 8,510,658</u>	<u>\$ 303,900,657</u>
Net Increase (Decrease) in Fund Balance	(1,110,658)	1,296,344	(129,411)	(359,453)	(303,178)
Fund Balance Beginning of Year, Restated	<u>22,835,065</u>	<u>26,963,994</u>	<u>2,079,947</u>	<u>536,980</u>	<u>52,415,986</u>
Fund Balance End of Year	<u>\$ 21,724,407</u>	<u>\$ 28,260,338</u>	<u>\$ 1,950,536</u>	<u>\$ 177,527</u>	<u>\$ 52,112,808</u>

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STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	S4 – S13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S14 – S23
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S24 – S33
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S34 – S37
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S48 – S47
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

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

LICKING COUNTY, OHIO

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

	2010	2011	2012	2013
Governmental Activities:				
Net Investment in Capital Assets	\$51,300,885	\$54,751,851	\$55,181,878	\$54,566,385
Restricted	27,214,456	28,749,691	30,208,635	27,878,413
Unrestricted (Deficit)	25,885,998	21,932,842	26,100,698	29,320,641
<i>Total Governmental Activities Net Position</i>	<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>	<u>\$111,765,439</u>
Business-type Activities:				
Net Investment in Capital Assets	\$7,665,029	\$8,061,612	\$8,210,475	\$8,448,915
Unrestricted	4,108,218	4,256,578	4,970,210	4,868,284
<i>Total Business-type Activities Net Position</i>	<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>	<u>\$13,317,199</u>
Primary Government:				
Net Investment in Capital Assets	\$58,965,914	\$62,813,463	\$63,392,353	\$63,015,300
Restricted	27,214,456	28,749,691	30,208,635	27,878,413
Unrestricted (Deficit)	29,994,216	26,189,420	31,070,908	34,188,925
<i>Total Primary Government Net Position</i>	<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>	<u>\$125,082,638</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.

2014	2015	2016	2017	2018	2019
\$56,967,417	\$59,194,881	\$61,324,944	\$67,785,727	\$70,349,596	\$76,909,842
28,208,353	28,535,892	31,663,025	33,179,431	38,919,505	44,772,776
(1,816,370)	1,207,467	3,348,005	(42,533,505)	(42,486,870)	(51,118,033)
<u>\$83,359,400</u>	<u>\$88,938,240</u>	<u>\$96,335,974</u>	<u>\$58,431,653</u>	<u>\$66,782,231</u>	<u>\$70,564,585</u>
\$9,266,454	\$10,117,722	\$10,247,554	\$10,380,633	\$10,545,006	\$11,136,303
4,025,553	4,280,728	4,874,218	4,975,359	5,346,543	5,494,313
<u>\$13,292,007</u>	<u>\$14,398,450</u>	<u>\$15,121,772</u>	<u>\$15,355,992</u>	<u>\$15,891,549</u>	<u>\$16,630,616</u>
\$66,233,871	\$69,312,603	\$71,572,498	\$78,166,360	\$80,894,602	\$88,046,145
28,208,353	28,535,892	31,663,025	33,179,431	38,919,505	44,772,776
2,209,183	5,488,195	8,222,223	(37,558,146)	(37,140,327)	(45,623,720)
<u>\$96,651,407</u>	<u>\$103,336,690</u>	<u>\$111,457,746</u>	<u>\$73,787,645</u>	<u>\$82,673,780</u>	<u>\$87,195,201</u>

LICKING COUNTY, OHIO

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

	2010	2011	2012	2013
Expenses				
Governmental Activities:				
Public Safety	\$22,464,292	\$22,312,572	\$20,798,926	\$23,472,844
Health	4,691,348	4,606,607	4,440,024	4,629,012
Human Services	38,394,980	40,250,490	39,542,915	41,129,119
Conservation and Recreation	628,620	552,157	552,514	402,256
Community and Economic Development	946,386	1,283,293	982,289	929,959
Public Works	7,993,264	8,625,735	10,119,994	8,533,404
General Government	25,666,179	28,517,262	24,548,222	27,309,203
Interest and Fiscal Charges	503,687	607,512	600,463	507,739
<i>Total Governmental Activities Expenses</i>	<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>
Business-type Activities:				
Water	149,243	155,553	184,383	234,357
Wastewater	2,432,201	1,975,581	2,002,900	2,452,202
<i>Total Business-type Activities Expenses</i>	<u>2,581,444</u>	<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>
<i>Total Primary Government Expenses</i>	<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>	<u>\$109,600,095</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$1,893,807	\$2,412,309	\$678,856	\$539,144
Health	400,967	545,699	589,037	541,505
Human Services	1,037,733	1,112,033	1,859,432	1,968,366
Community and Economic Development	148,498	185,449	110,372	63,168
Public Works	404,105	433,864	421,133	480,167
General Government	8,281,121	9,126,081	12,271,616	12,481,482
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	34,979,942	32,994,121	33,085,329	32,087,500
Capital Grants and Contributions	408,753	0	1,148,869	711,989
<i>Total Governmental Activities Program Revenues</i>	<u>47,554,926</u>	<u>46,809,556</u>	<u>50,164,644</u>	<u>48,873,321</u>

2014	2015	2016	2017	2018	2019
\$24,893,853	\$24,942,353	\$26,738,843	\$31,279,479	\$31,783,223	\$37,632,545
4,688,117	5,283,625	4,835,677	4,966,083	5,145,549	5,201,826
44,582,192	45,130,728	47,102,443	51,713,718	53,789,426	59,667,474
352,357	412,464	402,736	378,920	394,132	477,070
978,362	838,411	1,110,306	1,233,928	1,071,197	1,578,235
8,054,505	11,470,019	10,550,658	11,210,051	11,509,835	13,523,790
28,987,493	29,693,899	29,844,994	31,248,473	33,369,100	38,457,775
494,676	726,777	884,133	849,804	1,101,303	1,073,710
<u>113,031,555</u>	<u>118,498,276</u>	<u>121,469,790</u>	<u>132,880,456</u>	<u>138,163,765</u>	<u>157,612,425</u>
241,314	185,121	210,788	205,393	218,158	256,100
<u>2,408,409</u>	<u>2,352,962</u>	<u>2,495,395</u>	<u>2,305,522</u>	<u>2,385,060</u>	<u>2,496,709</u>
<u>2,649,723</u>	<u>2,538,083</u>	<u>2,706,183</u>	<u>2,510,915</u>	<u>2,603,218</u>	<u>2,752,809</u>
<u>\$115,681,278</u>	<u>\$121,036,359</u>	<u>\$124,175,973</u>	<u>\$135,391,371</u>	<u>\$140,766,983</u>	<u>\$160,365,234</u>
\$1,582,578	\$1,517,861	\$762,916	\$758,627	\$1,088,419	\$1,085,589
592,066	569,936	607,389	621,327	652,109	604,358
1,889,342	1,915,341	2,075,140	2,669,129	2,799,004	1,124,030
120,127	192,363	218,998	180,030	193,167	287,375
465,925	712,612	966,184	646,225	563,877	607,030
14,011,749	13,330,929	15,270,836	14,262,731	15,302,024	18,468,928
10,386	10,460	4,160	2,860	1,560	0
35,078,054	33,769,839	35,867,138	34,786,960	36,918,283	45,562,575
1,678,374	4,766,395	1,145,078	830,262	483,986	3,598,896
<u>55,428,601</u>	<u>56,785,736</u>	<u>56,917,839</u>	<u>54,758,151</u>	<u>58,002,429</u>	<u>71,338,781</u>

(continued)

LICKING COUNTY, OHIO

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

	2010	2011	2012	2013
Business-type Activities:				
Charges for Services				
Water	379,710	272,279	263,497	292,720
Wastewater	2,663,972	2,402,229	2,786,281	2,497,820
Capital Grants and Contributions	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,043,682</u>	<u>2,674,508</u>	<u>3,049,778</u>	<u>2,790,540</u>
<i>Total Primary Government Program Revenues</i>	<u>50,598,608</u>	<u>49,484,064</u>	<u>53,214,422</u>	<u>51,663,861</u>
Net (Expense)/Revenue				
Governmental Activities	(53,733,830)	(59,946,072)	(51,420,703)	(58,040,215)
Business-type Activities	462,238	543,374	862,495	103,981
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$53,271,592)</u></u>	<u><u>(\$59,402,698)</u></u>	<u><u>(\$50,558,208)</u></u>	<u><u>(\$57,936,234)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$21,358,372	\$23,136,440	\$24,022,693	\$23,104,343
Sales Taxes	23,619,086	24,804,013	26,568,612	28,188,971
Intergovernmental, Unrestricted	7,242,261	7,648,773	4,724,578	5,326,495
Investment Earnings	683,859	424,101	332,472	258,467
Sale of Capital Assets	0	0	0	0
Miscellaneous	3,525,105	3,257,496	1,356,229	1,436,167
Transfers	(332,628)	0	0	0
<i>Total Governmental Activities</i>	<u>56,096,055</u>	<u>59,270,823</u>	<u>57,004,584</u>	<u>58,314,443</u>
Business-type Activities:				
Intergovernmental, Unrestricted	0	0	0	0
Investment Earnings	785	1,569	0	0
Miscellaneous	0	0	0	32,533
Transfers	332,628	0	0	0
<i>Total Business-type Activities</i>	<u>333,413</u>	<u>1,569</u>	<u>0</u>	<u>32,533</u>
<i>Total Primary Government</i>	<u><u>\$56,429,468</u></u>	<u><u>\$59,272,392</u></u>	<u><u>\$57,004,584</u></u>	<u><u>\$58,346,976</u></u>
Change in Net Position				
Governmental Activities	\$2,362,225	(\$675,249)	\$5,583,881	\$274,228
Business-type Activities	795,651	544,943	862,495	136,514
<i>Total Primary Government Change in Net Position</i>	<u><u>\$3,157,876</u></u>	<u><u>(\$130,306)</u></u>	<u><u>\$6,446,376</u></u>	<u><u>\$410,742</u></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.

2014	2015	2016	2017	2018	2019
244,493	286,425	284,479	268,643	281,656	320,783
2,648,310	2,613,746	3,014,113	2,842,304	2,815,073	2,781,117
188,248	731,412	102,170	0	0	292,662
<u>3,081,051</u>	<u>3,631,583</u>	<u>3,400,762</u>	<u>3,110,947</u>	<u>3,096,729</u>	<u>3,394,562</u>
<u>58,509,652</u>	<u>60,417,319</u>	<u>60,318,601</u>	<u>57,869,098</u>	<u>61,099,158</u>	<u>74,733,343</u>
(57,602,954)	(61,712,540)	(64,551,951)	(78,122,305)	(80,161,336)	(86,273,644)
431,328	1,093,500	694,579	600,032	493,511	641,753
<u>(\$57,171,626)</u>	<u>(\$60,619,040)</u>	<u>(\$63,857,372)</u>	<u>(\$77,522,273)</u>	<u>(\$79,667,825)</u>	<u>(\$85,631,891)</u>
\$22,793,774	\$26,445,255	\$27,732,480	\$26,877,440	\$35,991,042	\$36,603,645
30,096,696	33,056,527	36,243,394	35,962,658	38,270,098	40,622,698
5,281,477	5,653,545	5,668,864	7,817,125	6,306,179	6,587,796
204,702	628,792	666,886	867,807	1,894,876	4,087,523
0	0	0	0	0	661,101
1,378,114	1,510,346	1,638,061	1,412,311	1,410,259	1,493,235
0	(3,085)	0	0	0	0
<u>59,754,763</u>	<u>67,291,380</u>	<u>71,949,685</u>	<u>72,937,341</u>	<u>83,872,454</u>	<u>90,055,998</u>
0	0	0	0	0	0
0	0	0	0	12,378	31,935
18,371	9,858	28,743	29,895	29,668	65,379
0	3,085	0	0	0	0
<u>18,371</u>	<u>12,943</u>	<u>28,743</u>	<u>29,895</u>	<u>42,046</u>	<u>97,314</u>
<u>\$59,773,134</u>	<u>\$67,304,323</u>	<u>\$71,978,428</u>	<u>\$72,967,236</u>	<u>\$83,914,500</u>	<u>\$90,153,312</u>
\$2,151,809	\$5,578,840	\$7,397,734	(\$5,184,964)	\$3,711,118	\$3,782,354
449,699	1,106,443	723,322	629,927	535,557	739,067
<u>\$2,601,508</u>	<u>\$6,685,283</u>	<u>\$8,121,056</u>	<u>(\$4,555,037)</u>	<u>\$4,246,675</u>	<u>\$4,521,421</u>

LICKING COUNTY, OHIO

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

	2010	2011	2012	2013
General Fund				
Nonspendable	\$0	\$221,880	\$486,538	\$63,571
Committed	0	300,000	300,000	300,000
Assigned	0	705,744	4,858,587	2,630,530
Unassigned	0	13,626,616	11,594,673	17,438,928
Reserved	1,100,079	0	0	0
Unreserved	8,860,315	0	0	0
<i>Total General Fund</i>	<u>9,960,394</u>	<u>14,854,240</u>	<u>17,239,798</u>	<u>20,433,029</u>
All Other Governmental Funds				
Nonspendable	\$0	\$3,345,481	\$140,637	\$109,864
Restricted	0	25,221,409	28,138,740	25,965,405
Committed	0	61,911	61,911	61,911
Assigned	0	0	627,565	375,501
Unassigned	0	0	0	0
Reserved	9,252,685	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	18,465,611	0	0	0
Capital Projects Funds	(2,665,992)	0	0	0
<i>Total All Other Governmental Funds</i>	<u>25,052,304</u>	<u>28,628,801</u>	<u>28,968,853</u>	<u>26,512,681</u>
<i>Total Governmental Funds</i>	<u><u>\$35,012,698</u></u>	<u><u>\$43,483,041</u></u>	<u><u>\$46,208,651</u></u>	<u><u>\$46,945,710</u></u>

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications.

2014	2015	2016	2017	2018	2019
\$63,679	\$132,609	\$412,816	\$535,935	\$498,166	\$1,017,030
300,000	300,000	300,000	400,000	550,000	700,000
5,510,028	2,256,403	9,271,854	8,331,009	2,811,828	9,056,278
16,625,431	23,266,239	23,187,664	19,105,982	28,696,241	30,665,250
0	0	0	0	0	0
0	0	0	0	0	0
22,499,138	25,955,251	33,172,334	28,372,926	32,556,235	41,438,558
\$469,466	\$315,899	\$359,727	\$257,370	\$283,153	\$437,105
26,115,414	26,675,940	29,589,448	31,989,978	35,224,594	42,888,578
214,911	192,250	145,653	132,342	141,145	127,395
387,311	285,395	708,609	288,509	213,083	123,015
0	0	(602,527)	(1,195,130)	(234,295)	(202,585)
0	0	0	0	0	0
0	0	0	0	0	0
27,187,102	27,469,484	30,200,910	31,473,069	35,627,680	43,373,508
\$49,686,240	\$53,424,735	\$63,373,244	\$59,845,995	\$68,183,915	\$84,812,066

LICKING COUNTY, OHIO

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

	2010	2011	2012	2013
Revenues:				
Taxes	\$45,285,486	\$47,724,359	\$50,825,427	\$51,509,171
Intergovernmental Revenues	42,013,939	40,862,143	37,733,277	38,185,258
Charges for Services	10,833,783	11,925,434	12,941,423	13,287,182
Licenses and Permits	420,318	562,519	598,384	642,349
Investment Earnings	670,341	411,114	332,472	258,467
Special Assessments	183,479	170,964	178,677	137,807
Fines and Forfeitures	767,230	1,194,650	694,191	626,645
All Other Revenue	3,525,105	3,257,496	2,669,671	3,017,960
Contributions	0	0	0	0
<i>Total Revenue</i>	<u>103,699,681</u>	<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>
Expenditures:				
Current:				
Public Safety	22,133,310	21,260,002	21,019,756	23,066,662
Health	4,650,384	4,544,893	4,440,203	4,635,195
Human Services	38,669,220	39,145,611	39,767,311	41,221,320
Conservation and Recreation	628,620	552,157	552,514	402,256
Community and Economic Development	981,151	1,270,000	927,436	961,929
Public Works	6,737,531	7,383,209	9,640,316	7,963,304
General Government	23,087,798	25,626,678	24,524,367	27,017,687
Capital Outlay	3,391,851	1,881,442	3,874,446	677,858
Debt Service:				
Principal Retirement	805,684	766,019	3,660,969	3,821,884
Interest and Fiscal Charges	507,536	352,390	468,578	494,412
Bond Issuance Costs	0	0	96,568	19,199
<i>Total Expenditures</i>	<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>
Excess (Deficiency) of Revenues Over Expenditures	2,106,596	3,326,278	(2,998,942)	(2,616,867)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Other Financing Sources - Capital Lease	0	0	284,057	0
General Obligation Bonds Issued	0	0	4,944,929	3,385,000
Energy Conservation Bonds Issued	0	6,070,000	0	0
Refunding Bonds Issued	0	2,290,632	0	0
Refunded Bonds Redeemed	0	(5,967,587)	0	0
Premium on Issued Debt	0	0	21,427	17,166
Discount on Issued Debt	0	0	0	0
Transfers In	2,354,437	4,420,810	3,895,703	4,052,476
Transfers Out	(2,290,955)	(4,420,810)	(3,895,703)	(4,052,476)
<i>Total Other Financing Sources (Uses)</i>	<u>63,482</u>	<u>2,393,045</u>	<u>5,250,413</u>	<u>3,402,166</u>
Increase (Decrease) in Inventory	0	0	1,193	(48,240)
Net Change in Fund Balance	<u>\$2,170,078</u>	<u>\$5,719,323</u>	<u>\$2,252,664</u>	<u>\$737,059</u>
Debt Service as a Percentage of Noncapital Expenditures	1.34%	1.10%	3.82%	3.99%

Source: County Auditor's Office

2014	2015	2016	2017	2018	2019
\$53,466,819	\$59,298,361	\$63,299,629	\$63,589,408	\$73,564,375	\$77,089,642
42,424,152	40,855,048	41,701,814	44,167,854	43,410,868	53,274,174
15,251,761	15,264,542	16,338,445	15,172,886	16,231,411	19,716,725
638,099	662,803	686,555	658,280	677,299	635,774
204,702	608,527	483,484	848,202	1,892,961	4,131,861
130,051	168,798	205,149	173,865	172,824	191,233
752,218	749,396	582,099	747,037	824,348	659,936
2,829,649	3,163,337	3,601,662	3,732,512	4,037,424	2,621,293
0	0	0	0	0	2,682,771
115,697,451	120,770,812	126,898,837	129,090,044	140,811,510	161,003,409
23,689,474	25,020,816	25,376,413	26,631,264	28,843,670	29,365,696
4,722,023	5,275,049	4,777,498	4,862,374	5,089,228	5,033,748
43,881,645	44,879,033	45,992,025	48,607,994	52,061,497	54,454,628
352,357	412,464	402,736	378,920	394,132	477,070
966,467	794,915	1,111,873	1,173,406	1,032,282	1,494,838
9,860,452	10,135,501	9,490,827	9,472,163	8,852,451	10,467,486
28,138,022	29,476,970	31,962,893	36,865,207	30,575,840	31,150,568
1,238,487	3,805,470	4,297,378	4,172,485	11,667,775	14,569,437
3,862,810	5,523,414	5,800,366	8,992,104	8,992,755	9,430,504
457,082	467,265	674,732	817,262	920,348	1,048,315
28,069	168,553	161,890	107,826	219,139	139,657
117,196,888	125,959,450	130,048,631	142,081,005	148,649,117	157,631,947
(1,499,437)	(5,188,638)	(3,149,794)	(12,990,961)	(7,837,607)	3,371,462
0	0	0	0	0	775,000
0	177,260	0	0	2,480,776	0
4,175,000	8,585,542	12,610,000	9,300,000	13,345,000	9,965,300
0	0	0	0	0	0
0	1,240,000	0	0	2,135,000	0
0	(1,239,945)	0	0	(2,136,265)	0
39,412	129,218	463,646	204,041	223,863	280,456
0	(15,305)	0	0	0	0
4,660,005	6,697,832	8,268,256	8,513,378	6,878,631	7,577,343
(4,660,005)	(6,697,832)	(8,268,256)	(8,513,378)	(6,878,631)	(7,577,343)
4,214,412	8,876,770	13,073,646	9,504,041	16,048,374	11,020,756
104,710	50,363	24,657	(40,329)	127,153	238,467
\$2,819,685	\$3,738,495	\$9,948,509	(\$3,527,249)	\$8,337,920	\$14,630,685
3.89%	5.14%	5.39%	7.74%	7.28%	7.27%

LICKING COUNTY, OHIO

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

Tax year	2010	2011	2012	2013
Real Property				
Assessed	\$3,585,478,540	\$3,598,090,910	\$3,620,355,740	\$3,643,244,550
Actual	10,244,224,400	10,280,259,743	10,343,873,543	10,409,270,143
Public Utility				
Assessed	128,912,560	139,321,620	143,979,570	159,952,690
Actual	128,912,560	139,321,620	143,979,570	159,952,690
Total				
Assessed	3,714,391,100	3,737,412,530	3,764,335,310	3,803,197,240
Actual	10,373,136,960	10,419,581,363	10,487,853,113	10,569,222,833
Assessed Value as a Percentage of Actual Value	35.81%	35.87%	35.89%	35.98%
Total Direct Tax Rate	7.70	7.70	7.70	7.70

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.

2014	2015	2016	2017	2018	2019
\$3,737,734,580	\$3,688,529,590	\$3,739,723,409	\$4,142,772,420	\$4,184,390,115	\$4,256,279,159
10,679,241,657	10,538,655,971	10,684,924,026	11,836,492,629	11,955,400,329	12,160,797,597
165,124,610	217,031,240	230,549,140	263,182,380	284,605,290	336,522,770
165,124,610	217,031,240	230,549,140	263,182,380	284,605,290	336,522,770
3,902,859,190	3,905,560,830	3,970,272,549	4,405,954,800	4,468,995,405	4,592,801,929
10,844,366,267	10,755,687,211	10,915,473,166	12,099,675,009	12,240,005,619	12,497,320,367
35.99%	36.31%	36.37%	36.41%	36.51%	36.75%
8.00	8.00	8.00	9.50	9.50	9.50

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2010	2011	2012	2013
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	1.20	1.20	1.20	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.70	7.70	7.70	7.70
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.69	1.79	1.79	1.79
Granville Recreation District	1.00	1.00	1.00	1.00
Knox County Library District	1.30	1.30	1.30	1.30
Licking County Library	1.00	1.00	1.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.50	0.50	0.25	0.25
Corporations	0.60 - 7.90	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40
Villages	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.30
Townships	2.25 - 14.20	2.30 - 14.20	2.30 - 13.95	2.30 - 13.95
School Districts	31.30 - 87.10	33.40 - 87.10	31.30 - 87.10	31.30 - 92.60
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

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

2014	2015	2016	2017	2018	2019
2.20	2.20	2.20	2.20	2.20	2.20
2.60	2.60	2.60	3.10	3.10	3.10
1.00	1.00	1.00	2.00	2.00	2.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
8.00	8.00	8.00	9.50	9.50	9.50
11.00	11.00	11.00	11.00	11.00	11.00
1.59	1.59	1.59	1.59	1.54	1.54
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.25	0.25	0.25	0.25	0.25	0.25
0.70 - 5.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40
1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50-22.2
2.30 - 13.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.20	2.50-15.20
33.00 - 92.95	33.10 - 92.95	33.50 - 92.95	33.50 - 92.95	32.80 - 92.20	32.60-89.4
2.54 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0-6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2019		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$158,491,340	1	3.45%
AEP Ohio Transmission	Public Utility	81,074,580	2	1.77%
Licking Rural Electric Inc.	Public Utility	26,657,040	3	0.58%
Columbia Gas Transmission Corp	Public Utility	26,409,290	4	0.58%
Sidecat LLC	Retail	16,057,610	5	0.35%
MBJ Holdings	Development	13,463,830	6	0.29%
Dominion Transmission	Public Utility	12,727,130	7	0.28%
Distribution Land Corp	Development	11,602,590	8	0.25%
National Gas & Oil	Public Utility	11,055,780	9	0.24%
Columbia Gas of Ohio	Public Utility	9,776,470	10	0.21%
	Subtotal	367,315,660		8.00%
	All Others	4,225,486,269		92.00%
	Total	\$4,592,801,929		100.00%

Name of Taxpayer	Nature of Business	2010		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,211,830	1	0.76%
Columbus Southern Power Co	Public Utility	17,016,200	2	0.46%
Glimcher Properties LTD	Development	10,303,060	3	0.28%
Distribution Land Corp	Development	7,433,900	4	0.20%
WPH Cherry Valley LLC	Hotel	6,963,500	5	0.19%
Licking rural Electric Inc	Public Utility	6,587,430	6	0.18%
Southgate Partners LTD	Development	5,539,140	7	0.15%
Owens Corning Fiberglas	Manufacturing	4,415,710	8	0.12%
Cumberland Highland LLC	Apartment Rentals	4,296,190	9	0.12%
Inland Western Heath Southgate LLC	Department Store	4,075,370	10	0.11%
	Subtotal	94,842,330		2.57%
	All Others	3,619,548,770		97.43%
	Total	\$3,714,391,100		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Tax Levy (1)	\$25,114,652	\$26,792,706	\$26,797,644	\$26,892,214
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	24,023,041	25,111,320	25,525,977	25,871,415
Percent of Levy Collected	95.65%	93.72%	95.25%	96.20%
Delinquent Tax Collections	<u>875,436</u>	<u>899,446</u>	<u>699,792</u>	<u>926,394</u>
Total Tax Collections	24,898,477	26,010,766	26,225,769	26,797,809
Percent of Total Tax Collections To Tax Levy	99.14%	97.08%	97.87%	99.65%
Accumulated Outstanding Delinquent Taxes (3)	1,496,676	1,712,770	1,478,649	1,262,792
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.96%	6.39%	5.52%	4.70%

- (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

2014	2015	2016	2017	2018	2019
\$27,204,658	\$30,134,265	\$31,072,553	\$31,447,159	\$40,125,505	\$41,074,264
26,374,992	28,740,850	29,449,029	29,980,654	38,026,119	38,808,329
96.95%	95.38%	94.78%	95.34%	94.77%	94.48%
944,935	972,187	985,767	697,773	876,148	1,081,039
27,319,927	29,713,037	30,434,796	30,678,427	38,902,266	39,889,368
100.42%	98.60%	97.95%	97.56%	96.95%	97.12%
1,187,245	999,213	791,944	778,469	1,467,454	888,641
4.36%	3.32%	2.55%	2.48%	3.66%	2.16%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2010	2011	2012	2013
Sales Tax Payments	\$6,787,532	\$6,795,129	\$6,943,835	\$7,381,077
Direct Pay Tax Return Payments	1,193,300	1,335,691	1,716,602	1,754,714
Seller's Use Tax Return Payments	2,221,253	2,492,861	2,521,727	2,775,956
Consumer's Use Tax Return Payments	835,643	781,541	817,325	940,845
Motor Vehicle Tax Payments	3,674,013	4,046,150	4,500,993	4,774,757
Sales/Use Tax Voluntary Payments	19,422	20,204	26,083	44,421
Watercraft and Outboard Motors	42,613	39,323	48,365	57,074
Department of Liquor Control	87,324	94,094	99,216	106,605
Sales Tax on Motor Vehicle Fuel Refunds	2,192	2,430	7,004	4,484
Use Tax Amnesty Payments	27,233	28,249	34,869	21,832
Statewide Master Numbers	8,827,943	9,120,548	9,873,639	10,233,023
Sales/Use Tax Assessment Payments	123,133	120,858	132,161	142,393
Streamlined Sales Tax Payments	12,333	12,255	7,691	13,558
Managed Audit Sales/Use Tax Payments	n/a	488	10,319	0
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(236,981)	(247,780)	(266,846)	(281,616)
Sales/Use Tax Refunds Approved	(155,820)	(111,765)	(55,240)	(89,160)
<i>Total</i>	<u>\$23,461,132</u>	<u>\$24,530,278</u>	<u>\$26,417,743</u>	<u>\$27,879,963</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.

2014	2015	2016	2017	2018	2019
\$6,360,055	\$5,348,774	\$5,729,365	\$6,161,994	\$6,397,423	\$6,963,051
1,906,690	2,354,945	2,299,560	2,014,518	405,123	\$520,604
3,178,099	3,689,299	5,031,567	5,837,456	5,862,334	\$7,875,328
960,361	1,202,837	1,565,918	1,893,085	2,484,697	\$2,322,745
5,137,821	5,393,068	5,719,595	6,103,103	6,512,749	\$6,750,712
51,160	45,251	29,844	54,304	16,932	\$26,689
54,418	47,453	46,105	89,143	81,701	\$94,390
113,243	124,884	139,571	149,010	161,248	\$171,087
3,930	7,320	11,060	11,387	11,787	\$12,936
985	223	30	174	5,505	\$79
10,243,037	10,656,047	11,036,193	11,076,955	11,543,003	\$12,055,784
123,023	110,880	74,873	115,608	99,139	\$606,836
12,589	45,848	46,931	101,032	124,246	\$526,833
18,669	67,891	47,687	95,457	89,231	\$65,810
1,094	283,706	117,928	208,904	137,173	\$166,162
1,595,488	3,401,983	3,437,319	3,406,065	3,545,875	\$3,299,244
(297,193)	(327,321)	(352,403)	(371,873)	(367,907)	(414,069)
(41,970)	(48,350)	(93,246)	(130,924)	(687,496)	(51,412)
<u>\$29,421,499</u>	<u>\$32,404,738</u>	<u>\$34,887,899</u>	<u>\$36,815,398</u>	<u>\$36,422,763</u>	<u>\$40,992,808</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2010	2011	2012	2013
Governmental Activities (1)				
General Obligation Bonds Payable	\$7,630,000	\$11,736,256	\$13,040,287	\$12,659,512
Special Assessment Bonds Payable	389,535	363,516	336,995	309,943
Loans/Bonds from Direct Borrowings and Placements	47,908	24,550	284,057	250,000
Bond Anticipation Note Payable	0	2,849,000	2,880,000	2,885,000
Business-type Activities (1)				
General Obligation Bonds Payable	\$175,000	\$120,000	\$60,000	\$0
OWDA Loan Payable	9,854,189	9,334,411	9,282,026	8,851,316
OPWC Loan Payable	315,588	306,571	297,554	279,521
<i>Total Primary Government</i>	<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>	<u>\$25,235,292</u>
Population (2)				
Licking County	166,492	166,492	167,537	167,537
Outstanding Debt Per Capita	\$111	\$149	\$156	\$151
Income (3)				
Personal (in thousands)	5,789,593	5,789,593	5,910,035	5,910,035
Percentage of Personal Income	0.32%	0.43%	0.44%	0.43%

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

2014	2015	2016	2017	2018	2019
\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592	\$25,900,998	\$28,550,071
282,327	259,112	220,267	192,633	170,000	150,000
211,647	318,407	249,763	199,998	1,937,251	2,034,503
4,175,000	4,300,000	7,300,000	6,300,000	6,300,000	4,300,000
\$0	\$0	\$0	\$0	\$0	\$0
9,436,302	9,670,009	9,410,812	8,714,661	8,012,853	7,374,380
261,487	1,153,780	1,096,085	1,071,746	998,728	974,388
<u>\$26,114,434</u>	<u>\$30,539,822</u>	<u>\$37,403,500</u>	<u>\$37,126,630</u>	<u>\$43,319,830</u>	<u>\$43,383,342</u>
167,537	168,375	170,570	172,198	175,769	175,769
\$156	\$181	\$219	\$216	\$246	\$247
6,704,663	6,747,662	7,092,539	7,269,637	7,771,099	8,095,744
0.39%	0.45%	0.53%	0.51%	0.56%	0.54%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2010	2011	2012	2013
Population (1)	166,492	166,492	167,537	167,537
Estimated Actual Value (2)	\$10,373,136,960	\$10,419,581,363	\$10,487,853,113	\$10,569,222,833
General Bonded Debt				
General Obligation Bonds	\$7,805,000	\$11,856,256	\$13,100,287	\$12,659,512
Resources Available to Pay Principal	\$3,331,763	\$1,685,823	\$1,692,128	\$1,626,375
Net General Bonded Debt	\$4,473,237	\$10,170,433	\$11,408,159	\$11,033,137
Ratio of Net Bonded Debt to Estimated Actual Value	0.04%	0.10%	0.11%	0.10%
Net Bonded Debt per Capita	\$26.87	\$61.09	\$68.09	\$65.85

Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

2014	2015	2016	2017	2018	2019
167,537	168,375	170,570	172,198	175,769	175,769
\$10,844,366,267	\$10,755,687,211	\$10,915,473,166	\$12,099,675,009	\$12,240,005,619	\$12,497,320,367
\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592	\$25,900,998	\$28,550,071
\$1,706,619	\$1,850,831	\$1,856,958	\$1,634,412	\$1,371,936	\$1,271,273
\$10,041,052	\$12,987,683	\$17,269,615	\$19,013,180	\$24,529,062	\$27,278,798
0.09%	0.12%	0.16%	0.16%	0.20%	0.22%
\$59.93	\$77.14	\$101.25	\$110.41	\$139.55	\$155.20

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$35,034,574	100.00%	\$35,034,574
Overlapping:			
School Districts:			
Granville Exempted Village	21,610,000	11.62%	2,510,871
Heath City	8,395,000	6.22%	522,025
Johnstown Monroe Local	33,189,728	7.38%	2,448,827
Lakewood Local	5,745,000	10.46%	600,733
Licking Heights Local	7,220,000	7.09%	511,542
Licking Valley Local	5,971,200	5.65%	337,623
Newark City	42,414,789	18.91%	8,020,471
North Fork Local	3,720,000	4.74%	176,280
Northridge Local	22,000,000	6.50%	1,429,917
Southwest Licking Local	78,530,000	15.14%	11,885,953
CTEC	3,155,000	93.62%	2,953,809
Cities:			
Heath	2,178,000	6.68%	145,567
New Albany	37,405,000	0.84%	312,439
Newark	35,941,880	18.91%	6,798,019
Pataskala	20,643,322	9.00%	1,858,824
Reynoldsburg	38,661,800	4.63%	1,790,729
Villages:			
Buckeye Lake	757,912	1.20%	9,120
Granville	2,765,000	4.34%	119,905
Gratiot	12,800	0.06%	8
Hanover	565,000	0.50%	2,848
Hebron	12,966,011	1.62%	210,482
Johnstown	7,588,996	2.72%	206,776
St Louisville	682,236	0.11%	767
Utica	9,110	0.64%	58
Townships:			
Bennington	39,048	1.22%	478
Bowling Green	47,584	0.91%	434
Eden	69,637	0.54%	373
Etna	2,000,000	9.57%	191,499
Fallsbury	13,518	0.53%	72
Franklin	230,649	1.32%	3,039
Granville	4,100,000	8.70%	356,535
Hartford	63,759	1.19%	758
Hopewell	63,569	0.73%	463
Liberty	24,243	2.43%	588
Madison	134,000	1.70%	2,276
Mary Ann	196,370	0.97%	1,903
McKean	86,809	1.29%	1,117
Monroe	429,393	4.54%	19,493
Perry	109,226	0.80%	875
St. Albans	292,084	1.99%	5,822
Union	65,575	5.92%	3,880
Washington	18,219	1.56%	285
		Subtotal	43,443,483
		Total	<u>\$78,478,057</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	2010	2011	2012	2013
Total Debt				
Net Assessed Valuation	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240
Debt Limit (1)	91,359,778	91,935,313	92,608,383	93,579,931
County Debt Outstanding (2)	11,430,000	14,585,256	15,920,287	15,544,512
Less:				
Applicable Debt Service Fund Amounts	(3,331,763)	(1,685,823)	(1,692,128)	(1,626,375)
Net Indebtedness Subject to Limit	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>	<u>13,918,137</u>
Overall Legal Debt Margin	<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>	<u>\$79,661,794</u>
Debt Margin as a Percentage of Debt Limit	91.14%	85.97%	84.64%	85.13%
Unvoted Debt				
Net Assessed Valuation	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	37,143,911	37,374,125	37,643,353	38,031,972
Net Indebtedness Subject to Limit	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>	<u>13,918,137</u>
Overall Legal Debt Margin	<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</u>	<u>\$24,113,835</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

2014	2015	2016	2017	2018	2019
\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800	\$4,468,995,405	\$4,592,801,929
96,071,480	96,139,021	97,756,814	108,648,870	110,224,885	113,320,048
15,922,671	19,138,514	26,426,573	26,947,592	32,200,998	32,850,071
(1,706,619)	(1,850,831)	(1,856,958)	(1,634,412)	(1,371,936)	(1,271,273)
14,216,052	17,287,683	24,569,615	25,313,180	30,829,062	31,578,798
<u>\$81,855,428</u>	<u>\$78,851,338</u>	<u>\$73,187,199</u>	<u>\$83,335,690</u>	<u>\$79,395,823</u>	<u>\$81,741,250</u>
85.20%	82.02%	74.87%	76.70%	72.03%	72.13%
\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800	\$4,468,995,405	\$4,592,801,929
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
39,028,592	39,055,608	39,702,725	44,059,548	44,689,954	45,928,019
14,216,052	17,287,683	24,569,615	25,313,180	30,829,062	31,578,798
<u>\$24,812,540</u>	<u>\$21,767,925</u>	<u>\$15,133,110</u>	<u>\$18,746,368</u>	<u>\$13,860,892</u>	<u>\$14,349,221</u>

LICKING COUNTY, OHIO

**PLEGDED REVENUE COVERAGE
LAST TEN YEARS**

	2010	2011	2012	2013
Special Assessment Bonds				
Special Assessment Collections	\$33,287	\$36,496	\$32,983	\$31,947
Debt Service				
Principal	25,546	26,019	26,521	27,052
Interest	22,320	21,128	19,888	18,674
Coverage	0.70	0.77	0.71	0.70

Source: County Auditor's Office

2014	2015	2016	2017	2018	2019
\$36,056	\$36,292	\$21,619	\$22,275	\$21,953	\$21,749
27,616	13,215	38,845	27,634	22,633	17,549
12,272	3,522	18,695	15,842	2,991	4,200
0.90	2.17	0.38	0.51	0.86	1.00

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	2010	2011	2012	2013
Population (1)				
Licking County	166,492	166,492	167,537	167,537
Income (2) (a)				
Total Personal (in thousands)	5,789,593	5,789,593	5,910,035	5,910,035
Per Capita	34,774	34,774	35,276	35,276
Unemployment Rate (3)				
Federal	9.6%	8.9%	7.6%	6.7%
State	10.1%	8.6%	7.2%	6.6%
Licking County	8.6%	8.0%	6.5%	5.9%
Civilian Work Force Estimates (3)				
State	5,894,000	5,806,500	5,748,000	5,821,000
Licking County	83,500	84,400	84,800	87,000

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

2014	2015	2016	2017	2018	2019
167,537	168,375	170,570	172,198	175,769	175,769
6,704,663	6,747,662	7,092,539	7,269,637	7,771,099	8,095,744
40,019	40,075	41,581	42,217	44,212	46,059
6.2%	5.0%	4.5%	3.9%	3.7%	3.4%
5.7%	4.6%	4.8%	4.5%	4.8%	3.8%
5.1%	4.1%	4.0%	3.8%	4.2%	3.4%
5,719,000	5,703,000	5,663,000	5,732,000	5,741,900	5,838,700
87,200	88,400	87,900	89,800	90,100	91,228

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2019	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	4,785	5.43%
Licking Memorial Health System	Health Care	2,000	2.27%
Ascena Retail	Retail	1,475	1.67%
The Kroger Co.	Grocer	1,177	1.34%
Licking County Government	County Government Services	1,117	1.27%
Owens Corning Corporation	Glass Fiber Building Materials	1,000	1.13%
AEP Ohio	Utilities	835	0.95%
L Brands	Retail	800	0.91%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	800	0.91%
Denison University	Education	796	0.90%
Total		<u>14,785</u>	
Total Employment within the County		<u>88,138</u>	
		2010	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,600	2.10%
Victoria Secret/Limited Brands	Clothing Distribution Warehouse	1,307	1.71%
State Farm Insurance	Insurance Underwriter	1,235	1.62%
Licking County Government	County Government Services	1,090	1.43%
Newark City School District	Education	900	1.18%
Denison University	Education	720	0.94%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.85%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.84%
OSU-N/COTC	Education	630	0.83%
Park National Bank	National Commercial Bank	625	0.82%
Total		<u>9,400</u>	
Total Employment within the County		<u>76,300</u>	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2010	2011	2012	2013
Governmental Activities				
Public Safety				
Sheriff	125.00	155.00	179.00	176.50
Emergency Management	21.00	24.00	24.00	22.50
Health				
Health and Welfare	61.50	70.00	65.50	66.50
Human Services				
Child Welfare	78.00	76.00	74.00	73.00
Other Human Services	110.50	97.00	111.00	96.50
Transportation				
Community and Economic Development				
Agriculture	6.00	6.00	5.50	5.00
Other Community and Economic Development	23.50	25.00	24.50	28.00
Public Works				
Sanitation	0.00	3.00	4.00	1.00
Roads and Bridges	62.50	63.00	61.00	56.00
General Government				
Legislative and Executive	13.50	3.00	14.00	16.00
Finance	22.50	21.00	18.50	15.50
Administration	108.00	118.00	122.50	137.50
Judicial	247.50	246.00	223.00	220.00
 Business-Type Activities				
Utilities				
Water	3.00	3.00	2.00	2.00
Wastewater	14.00	14.00	15.00	15.00
<i>Total Employees</i>	<u>896.50</u>	<u>924.00</u>	<u>943.50</u>	<u>931.00</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

2014	2015	2016	2017	2018	2019
197.00	207.50	216.50	218.50	228.00	230.00
25.00	25.00	26.00	28.50	27.50	28.00
73.50	75.00	78.00	79.00	82.00	81.00
101.00	103.50	105.50	108.50	110.75	109.75
87.50	89.25	89.75	90.75	93.50	93.50
10.00	8.50	12.00	11.00	12.00	47.00
5.00	5.00	5.00	5.00	6.50	6.50
27.00	24.00	27.00	23.50	27.25	24.25
3.00	2.50	4.50	2.75	4.00	5.00
44.50	46.25	48.75	49.25	50.00	50.75
16.00	17.00	20.00	20.00	20.00	20.00
16.50	16.00	14.50	17.75	19.00	19.00
124.50	123.00	117.50	122.00	127.75	135.50
218.00	214.50	204.75	217.50	217.75	212.50
2.00	2.00	2.00	2.00	2.00	3.00
10.00	11.00	13.00	13.00	12.00	9.00
<u>960.50</u>	<u>970.00</u>	<u>984.75</u>	<u>1,009.00</u>	<u>1,040.00</u>	<u>1,074.75</u>

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2010	2011	2012	2013
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,142	4,262	3,934	4,159
Number of Male Inmates	3,121	3,179	2,950	3,127
Number of Female Inmates	1,021	1,083	984	1,032
Number of Felonies Inmates	1,444	1,460	1,407	1,428
Number of Misdemeanors Inmates	2,472	2,628	2,397	2,568
Enforcement				
Number of Rapes Reported	22	37	34	18
Number of Burglaries Reported	361	424	202	425
Number of Domestic Reported	557	624	517	577
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	62,227	67,645	73,110	70,831
Number of Incidents	23,495	23,597	25,817	25,312
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	27,887	28,960	29,962	30,708
Number of Dog Tags Sold - Kennel Sets	79	78	73	67
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,364	1,428	1,492	1,603
Job and Family Services				
Recipients Receiving Food Stamps	21,185	22,807	23,737	23,456
Recipients Receiving Medicaid	26,667	26,994	28,664	28,367
Recipients Receiving Cash Assistance	2,234	1,651	1,385	1,195
Children Services				
Average Client Count - Foster Care	479	469	475	505
Child Support Enforcement Agency				
Number of Active Support Orders	9,966	10,085	16,269	14,377
Number of Paternities - Administrative	469	263	324	166
Veteran Services				
Number of Client Contacts	28,743	29,304	6,431	5,343
Number of Transports to VA Clinics	2,101	1,926	1,891	1,764
Number of Financial Assistance Applications	1,288	1,322	2,092	1,308

2014	2015	2016	2017	2018	2019
4,347	3,970	4,665	5,053	5,416	4,838
3,156	2,885	3,346	3,709	3,954	3,435
1,191	1,085	1,311	1,344	1,462	1,403
1,564	1,556	1,522	2,685	2,890	2,795
2,600	2,237	3,104	5,658	6,089	5,590
29	22	26	27	33	26
372	398	323	280	280	199
613	533	574	526	575	577
66,397	77,484	88,694	73,548	79,029	78,188
53,207	67,130	102,963	109,799	124,048	131,361
30,719	30,323	30,725	31,242	31,651	30,265
41	33	27	25	25	23
1,508	1,597	1,710	1,592	1,785	1,990
19,785	19,446	17,858	16,749	18,248	16,844
36,025	37,578	38,500	38,750	36,241	33,868
945	947	970	1,054	1,137	1,138
606	596	551	679	757	737
14,998	13,936	13,832	13,728	13,919	13,654
427	143	226	324	243	141
6,035	4,987	4,417	4,473	5,557	4,650
2,003	1,944	1,856	1,876	2,249	2,270
1,318	1,196	1,126	1,254	1,244	1,018

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2010	2011	2012	2013
<i>Community and Economic Development</i>				
<i>Code Compliance</i>				
Number of Residential Permits Issued	957	960	1,042	1,021
Number of Commercial Permits Issued	371	345	419	431
Number of 1, 2, 3 Family Dwellings	304	197	212	282
Number of Inspections Performed	4,816	5,481	5,493	5,750
<i>Economic Development</i>				
Number of Major New Development Projects	7	7	3	5
Number of Jobs Created	553	578	565	615
<i>Public Works</i>				
<i>Engineering</i>				
Miles of Road Resurfaced	0.00	10.20	13.57	14.56
Miles of Road Chip Sealed	40.00	26.58	31.66	28.50
Number of Bridges Replaced	6	4	7	2
<i>General Government</i>				
<i>Judicial</i>				
<i>Common Pleas Court - General</i>				
Number of Criminal Cases	716	661	653	809
Number of Civil Cases	1,987	1,738	1,642	1,290
<i>Probate Court</i>				
Number of Estate Cases Filed	706	773	767	734
Number of Guardianship Cases Filed	132	110	119	83
<i>Adult Court</i>				
Number of New Offenders	1,444	811	743	891
Number of Contacts/Visits Made	14,107	15,242	14,345	15,816
Number of Drug Tests	6,677	7,492	5,349	5,099
<i>Juvenile Court</i>				
Number of Delinquent Cases Filed	501	443	424	345
Number of Traffic Cases Filed	641	678	704	695
<i>Legislative and Executive</i>				
<i>Commissioners</i>				
Number of Resolutions	1,461	1,581	1,673	1,845
Number of Annexations	3	5	1	4

2014	2015	2016	2017	2018	2019
1,013	1,166	1,252	1,334	1,470	1,647
459	402	464	421	405	443
257	335	384	381	470	524
6,139	7,221	7,550	6,624	7,022	8,718
7	10	4	7	6	5
955	2,012	313	500	808	738
32.10	16.69	18.66	13.28	10.76	11.95
58.11	26.47	30.60	20.27	23.97	28.74
25	25	30	19	14	10
861	874	782	1,082	965	1,034
1,127	1,118	1,240	1,342	1,395	1,431
807	807	700	761	774	732
110	98	91	86	90	79
898	978	907	1,127	1,230	1,558
16,492	18,736	19,184	22,389	16,666	14,972
8,271	11,863	15,349	19,207	49,204	45,366
401	381	360	370	345	465
626	590	562	490	472	449
1,744	1,664	1,746	1,599	1,708	1,707
4	3	9	11	10	4

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2010	2011	2012	2013
Auditor				
Real Estate				
Number of Non-Exempt	2,980	3,011	3,282	3,217
Number of Conveyance	2,854	2,710	3,095	3,634
Weights and Measures				
Number of Inspections Performed	501	427	200	439
Number of Tests Performed	3,494	3,274	2,434	2,907
Personal Property Tax				
Filings	212	0	0	0
Treasurer				
Return on Portfolio as of December 31st	0.36%	0.29%	0.29%	0.29%
Data Processing				
Number of Users Served - Data	757	887	895	895
Number of Users Served - Voice	1,100	1,075	1,075	1,075
Board of Elections				
Number of Registered Voters	113,245	107,518	112,532	110,190
Number of Voters Last General Election	60,432	54,505	82,085	33,402
Percentage of Register Voters that Voted	53.36%	50.69%	72.90%	30.31%
Recorder				
Number of Deeds Recorded	6,134	6,310	5,612	7,647
Number of Sheriff's Deeds Recorded	602	510	414	545
Number of Mortgages Recorded	8,410	7,655	7,703	9,659
Number of Mortgages Releases Recorded	9,221	8,323	7,861	10,365
Number of Plats Recorded	75	70	40	55
Total Instruments Recorded	26,872	30,693	23,943	30,972
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,453	3,679	3,324	3,307
Harbor Hills - Water only	360	366	392	396
Prescott Estates - Water and Sewer	150	151	150	150
Number of New Tap Connections				
Buckeye Lake - Sewer only	10	3	8	8
Harbor Hills - Water only	1	2	3	1
Prescott Estates - Water and Sewer	0	0	2	0

Source: County Departments

2014	2015	2016	2017	2018	2019
3,297	3,543	3,589	3,483	3,260	3,294
3,555	3,909	4,183	4,222	4,209	4,457
382	441	375	408	474	482
2,947	3,089	3,037	3,186	3,156	3,406
0	0	0	0	0	0
0.29%	0.56%	0.58%	0.89%	1.39%	1.71%
895	895	895	951	791	966
1,075	1,075	1,075	941	1,027	1,100
112,360	110,294	117,021	118,660	121,698	117,168
48,288	47,940	84,629	35,338	69,832	35,156
42.98%	43.47%	72.32%	29.78%	57.38%	30.00%
7,657	8,109	8,610	8,551	8,412	8,861
426	343	309	366	130	107
7,334	8,103	8,753	8,058	7,767	7,853
7,611	8,594	8,795	8,504	8,144	8,523
50	66	79	63	39	64
25,449	27,997	28,979	28,281	27,580	29,164
3,169	3,169	3,420	3,429	3,479	3,493
365	365	380	374	383	387
145	148	150	147	147	147
9	45	94	26	33	32
0	0	4	1	8	4
0	0	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2010	2011	2012	2013
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	506,098	522,182	486,778	464,237
Legislative				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	0	2,522,042	1,367,820	0
Buildings and Improvements	5,901,315	5,901,315	10,501,690	12,464,901
Machinery and Equipment	4,221,539	4,237,697	4,077,740	4,245,792
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,854,921	13,854,921	13,854,921	13,854,921
Machinery and Equipment	3,531,236	3,536,583	3,986,518	3,986,518
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	10,516	10,516	10,516
Machinery and Equipment	3,540,836	3,584,467	4,318,604	4,630,612
Infrastructure	53,706,283	53,712,035	53,667,695	54,320,360
<i>Health</i>				
Land	96,613	30,253	30,253	30,253
Buildings and Improvements	739,672	135,675	135,675	135,675
Machinery and Equipment	639,280	109,299	109,299	142,766
<i>Human Services</i>				
Land	0	66,360	46,396	46,396
Buildings and Improvements	0	2,088,060	1,969,078	1,969,078
Machinery and Equipment	600,029	1,151,787	798,481	798,481
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	6,328	6,328	6,328	6,328
Construction in Progress	0	0	0	0
Buildings	316,899	316,899	316,899	316,899
Machinery and Equipment	1,145,434	1,145,434	1,034,111	1,009,111
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	231,751	231,751	559,572	788,801
Buildings	19,414,954	19,414,954	19,414,954	19,414,954
Machinery and Equipment	2,158,049	2,280,636	2,067,833	2,167,086
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.

2014	2015	2016	2017	2018	2019
\$0	\$10,736	\$10,736	\$10,736	\$10,736	\$10,737
580,423	609,434	664,372	690,969	814,478	829,953
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
0	0	3,484,304	12,405,675	8,305,689	8,909,973
12,464,901	12,464,902	12,464,902	12,464,902	22,113,014	24,167,858
4,576,986	5,164,383	5,474,523	6,605,421	6,462,901	9,423,794
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,854,921	13,854,921	13,854,921	13,903,926	13,903,926
3,940,036	4,629,221	4,821,979	4,971,032	6,065,261	6,236,556
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
4,502,799	5,233,975	5,534,621	5,980,673	6,225,744	6,455,945
59,096,106	62,607,438	63,743,010	66,129,241	65,595,070	69,524,686
30,253	30,253	30,253	30,253	30,253	30,253
182,891	182,891	182,891	222,125	222,125	222,125
126,064	169,890	169,890	169,890	169,890	169,890
46,396	46,396	46,396	46,396	46,396	46,396
1,969,078	1,969,078	1,969,078	1,983,547	1,983,547	3,971,074
632,116	632,116	649,886	656,388	841,130	876,791
6,328	6,328	6,328	6,328	6,328	6,328
0	0	0	0	0	585,325
316,899	316,899	316,899	316,899	316,899	316,899
1,009,111	1,019,395	1,019,395	1,019,395	1,019,395	1,019,395
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
2,753,389	4,117,194	0	0	0	0
19,414,954	20,580,404	25,188,130	25,305,232	25,305,232	25,305,232
2,226,118	2,339,141	2,400,530	2,400,530	2,487,792	2,536,027
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO



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 9/1/2020

88 East Broad Street, Columbus, Ohio 43215
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