

FAIRFIELD COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

FAIRFIELD COUNTY
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FAIRFIELD 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 Education:</i>				
<i>Child Nutrition Cluster:</i>				
<i>Non-Cash Assistance (Food Distribution):</i>				
National School Lunch Program	10.555	N/A	\$ -	\$ 2,012
<i>Cash Assistance</i>				
National School Lunch Program	10.555	N/A	-	16,228
Total Child Nutrition Cluster			-	18,240
<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-1819-11-5734	-	331,440
Total U.S. Department of Agriculture			-	349,680
U.S. DEPARTMENT OF COMMERCE				
<i>Direct:</i>				
<i>Economic Development Cluster</i>				
Economic Adjustment Assistance	11.307		-	624,422
Total Economic Development Cluster			-	624,422
Total U.S. Department of Commerce			-	624,422
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-16-1AV-1 - 2019 B-F-16-1AV-1 - 2020 B-X-17-1AV-1	38,180 - -	49,516 13,320 244,539
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			38,180	307,375
HOME Investment Partnerships Program	14.239	B-C-16-1AV-2 - 2019	729	729
Total HOME Investment Partnerships Program		B-C-16-1AV-2 - 2020	440	25,140
			1,169	25,869
Total U.S. Department of Housing & Urban Development			39,349	333,244
U.S. DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
Justice Systems Response to Families	16.021		-	174,751
<i>Passed Through Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2020-VOCA-132921152 2019-VOCA-132139328 N/A	- - -	27,264 110,289 252,339
Total Crime Victim Assistance			-	389,892
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A01-6286 2017-JG-A01-6286	- -	39,545 6,650
Total Edward Byrne Memorial Justice Assistance Grant Program			-	46,195
Comprehensive Opioid Abuse Stie Based Program	16.838	2018-AR-BX-K056	-	140,616
Total U.S. Department of Justice			-	751,454

FAIRFIELD 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 LABOR				
<i>Passed Through Workforce Investment Act, Area 20 - Ross County Department of Job and Family Services:</i>				
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1819-15-0192	-	35,976
Trade Adjustment Assistance	17.245	G-1819-15-0192	-	5,866
<i>Workforce Investment Act (WIOA) Cluster:</i>				
WIA Adult Program	17.258	G-1819-15-0192	-	151,102
WIA Youth Activities	17.259	G-1819-15-0192	-	52,963
WIA Dislocated Worker Formula Grants	17.278	G-1819-15-0192	-	207,535
Total WIOA Cluster			-	411,600
Total U.S. Department of Labor			-	453,442
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i>				
Airport Improvement Program	20.106		-	32,769
Total Airport Improvement Program			-	32,769
<i>Passed Through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	PID 98748	-	403,934
		PID 106255	-	62,375
		PID 106861	-	6,861
		PID 109145	-	16,459
Total Highway Planning and Construction Cluster			-	489,629
<i>Passed Through Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	-	3,472
			-	3,472
Total U.S. Department Transportation			-	525,870
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education_Grants to States	84.027	N/A	-	6,310
Special Education_Preschool Grants	84.173	N/A	-	7,334
Total Special Education Cluster (IDEA)			-	13,644
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	H181A170024 - FY20	161,948	197,397
		H181A170024 - FY19	138,075	149,936
Total Special Education - Grants for Infants and Families			300,023	347,333
Total U.S. Department of Education			300,023	360,977

FAIRFIELD 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 HEALTH AND HUMAN SERVICES				
<i>Direct</i>				
Enhance Safety of Children Affected by Substance Abuse	93.087		-	92,152
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	153,027	195,252
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5734	-	231,528
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Promoting Safe and Stable Families	93.556	5AU-18-C0023 2018	-	87
		5AU-19-C0023 2019	-	24,802
		5AU-20-C0023 2020	-	8,916
Total Promoting Safe and Stable Families			153,027	265,333
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1819-11-5734	-	2,717,450
Child Support Enforcement	93.563	G-1819-11-5734	-	660,141
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-1819-11-5734	-	266,621
Community-Based Child Abuse Prevention Grants	93.590	G-1819-22-0497	-	12,440
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5734	-	84,046
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-18-C0023 - 2018	-	11
		5AU-19-C0023 - 2019	-	3,065
		5AU-20-C0023 - 2020	-	1,102
Total Stephanie Tubbs Jones Child Welfare Services Program			-	88,224
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Foster Care Title IV-E	93.658	G-1819-11-5734	-	765,317
		G-1819-06-0145	-	271,522
			-	1,036,839
Adoption Assistance	93.659	G-1819-11-5734	-	1,046,125
Social Services Block Grant	93.667	G-1819-11-5734	-	920,654
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	1801OHSOSR	-	73,876
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Social Services Block Grant	93.667	N/A	8,240	66,257
Total Social Services Block Grant			8,240	1,060,787
<i>Passed Through Supreme Court of Ohio:</i>				
Child Abuse and Neglect Discretionary Activities	93.670	90CA1854	-	72,135
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
John H. Chafee Foster Care Program for Successful transition of Adulthood	93.674	G-1819-11-5734	-	63,963

FAIRFIELD 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 HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Children's Health Insurance Program	93.767	G-1819-11-5734	-	601,125
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5734	-	2,267,201
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	1805OH5ADM	-	230,721
		1905OH5ADM	-	239,225
Total Medicaid Cluster			-	2,737,147
<i>Passed Through OhioMHAS:</i>				
OPIOID STR	93.788	N/A	-	377,864
Block Grants for Community Mental Health Services	93.958	N/A	46,483	84,851
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	157,076	321,329
Total U.S. Department of Health and Human Services			364,826	11,699,778
U.S. DEPARTMENT OF HOMELAND SECURITY				
Infrastructure Information Sharing and Analysis Center (EI-ISAC)	90.404			5,537
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	-	48,702
		EMC-2019-EP-00005	-	52,934
Total Emergency Management Performance Grants			-	101,636
Total U.S. Department of Homeland Security			-	107,173
Total Federal Awards Expenditures			704,198	15,206,040

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

FAIRFIELD COUNTY

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

NOTE A – BASIS OF PRESENTATION

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

As a 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 - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

FAIRFIELD COUNTY

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

NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS (Continued)

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County’s basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$624,422 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2019 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2019
11.307	Economic Adjustment Assistance Program	\$539,633

NOTE H - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2019 is as follows:

Beginning Loans Receivable Balance as of January 1, 2019	\$ 136,664
New Loans Made	0
Loan Principal Payments	(15,805)
Ending Loans Receivable Balance as of December 31, 2019	\$ 120,859
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2019	\$ 33,659
Administrative Costs Expended During 2019	2,002

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2019, none are deemed to be uncollectible.

NOTE I - MATCHING REQUIREMENTS

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

NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$72,221 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Child Care & Development Block Grant (CCDF Cluster) (93.575) program. The Schedule shows the County spent approximately \$2,717,450 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCDF Cluster program. The amount transferred to the CCDF Cluster program is included as CCDF Cluster expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2019 and the amount transferred to the Child Care & Development Block Grant program.

FAIRFIELD COUNTY

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

NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS (Continued)

Temporary Assistance for Needy Families	\$2,789,670.64
Transfer to Child Care & Development Block Grant	<u>(72,220.50)</u>
Total Temporary Assistance for Needy Families	<u>\$2,717,450.14</u>

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OHIO AUDITOR OF STATE KEITH FABER



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County (the County) as of and for the year ended December 31, 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 28, 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.

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*.

Efficient • Effective • Transparent

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.

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

Keith Faber
Auditor of State

Columbus, Ohio

July 28, 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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited the Fairfield 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 the Fairfield 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, the Fairfield 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, the discretely-presented component unit, each major fund and the aggregate remaining fund information of the Fairfield County (the County) as of and for the year ended December 31, 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 28, 2020. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 84 Fiduciary Activities* during the year and the financial impact of COVID-19. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to July 28, 2020. 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.

Independent Auditor's Report on Compliance with Requirements
To Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

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Keith Faber
Auditor of State

Columbus, Ohio

September 25, 2020

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FAIRFIELD 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):	Temporary Assistance for Needy Families Foster Care Title IV-E 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?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report



For the Year Ended December 31, 2019

*Issued by Jon A. Slater, Jr.
Fairfield County Auditor*

About the Cover



The Records Center (top center)

The Records Center located at 138 West Chestnut Street in Lancaster, Ohio, provides an efficient downtown location for archived County records. In addition to County archives, the Records Center houses the Human Resource Offices for the County, County Clerk of Courts, as well as a conference room for training. Formerly the Eagle Gazette Newspaper building, purchase and renovation costs were supported by surplus monies from the Clerk of Courts Certificate of Title Department. Prior to the completion of the 15,600 square foot Records Center, approximately \$80,000 was spent annually for inadequate, rented storage space. The Records Center includes specialized HVAC systems with controlled humidity levels for proper storage of County archives. Over \$2 million was saved by renovating the previous structure versus estimated costs of a newly constructed building. The Records Center's renovations were completed in 2019.

The Baldwin Emergency & Facilities Center (bottom center)

The Baldwin Property located at 240 Baldwin Drive in Lancaster, Ohio, was purchased in 2016. Additions and renovations to the property were completed in 2019. With roughly 10,750 square feet of office space, it houses the Emergency Management Agency, Facilities Offices, and the County Coroner's Office. The Emergency and Facilities Management Complex includes a state-of-the-art Emergency Operations Center and training space. The outdoor space allows for large vehicle training such as needed for the Hazardous Materials Team. The County's decision to restore the Baldwin Property resulted in major savings. Purchase and restoration costs, including furniture and equipment, of the Baldwin Property totaled \$3.1 million, whereas construction cost of a comparable new building would have reached \$10.75 million.

Additional copies of this report may be obtained from:

Fairfield County Auditor's Office

210 E. Main Street
Lancaster, Ohio 43130

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

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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Introductory Section



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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio, (the County) for the year ended December 31, 2019. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

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

Internal Controls

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

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

Independent Audit

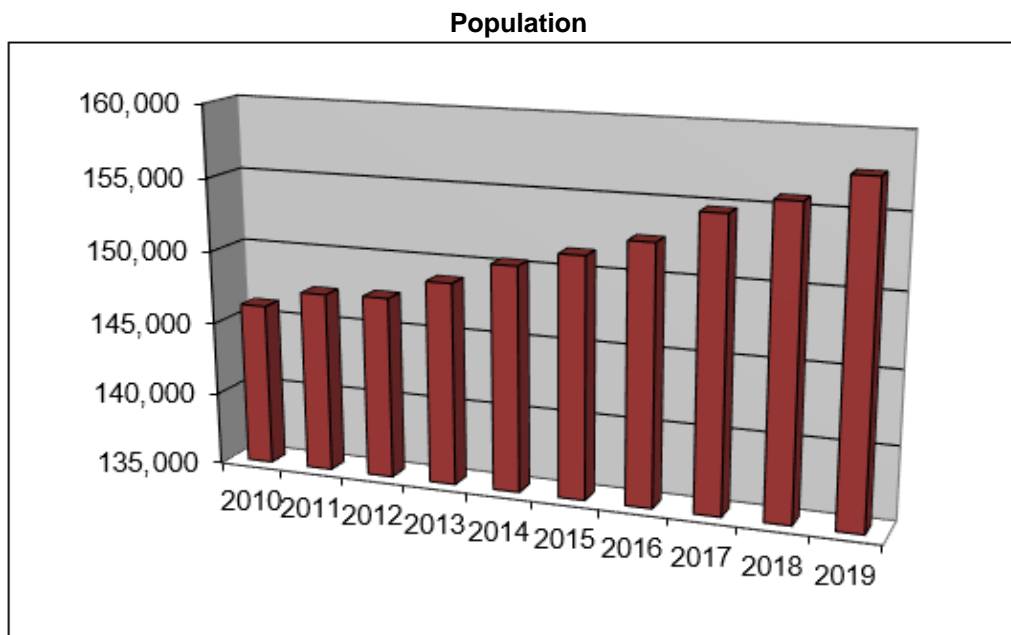
In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2019, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 157,574 people reside within the County's 506 square miles, an increase of 1.2 percent for the year and an increase of 7.8 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 40,414 residents.



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

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

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

The County employs 853 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

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

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Note 25 titled "Tax Abatement Disclosures" are a requirement in our CAFR based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to government entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives start the tax abatement process with the County Board of Commissioners determining whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies the criteria as stated in Note 25. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before deciding on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days.

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

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

Monitoring Incentives

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

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

benefit of these tax abatements is immediate when increasing jobs in the geographical area (municipalities and townships) the business is located and expanding the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economy and Demographics at a Macroeconomic View

Located in the south-central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield's economic growth is partly due to its location adjacent to Franklin County and being part of the Columbus Metropolitan Statistical Area. Franklin County is home to the State capital, Columbus, which is the fastest growing metropolitan statistical area in the Midwest and the 14th largest city in America (2016 census estimates). A small portion of the City of Columbus is within the geographic borders of Fairfield County. The population and economic growth of the City of Columbus has spilled over into the periphery and made significant contributions to the growth of Fairfield County.

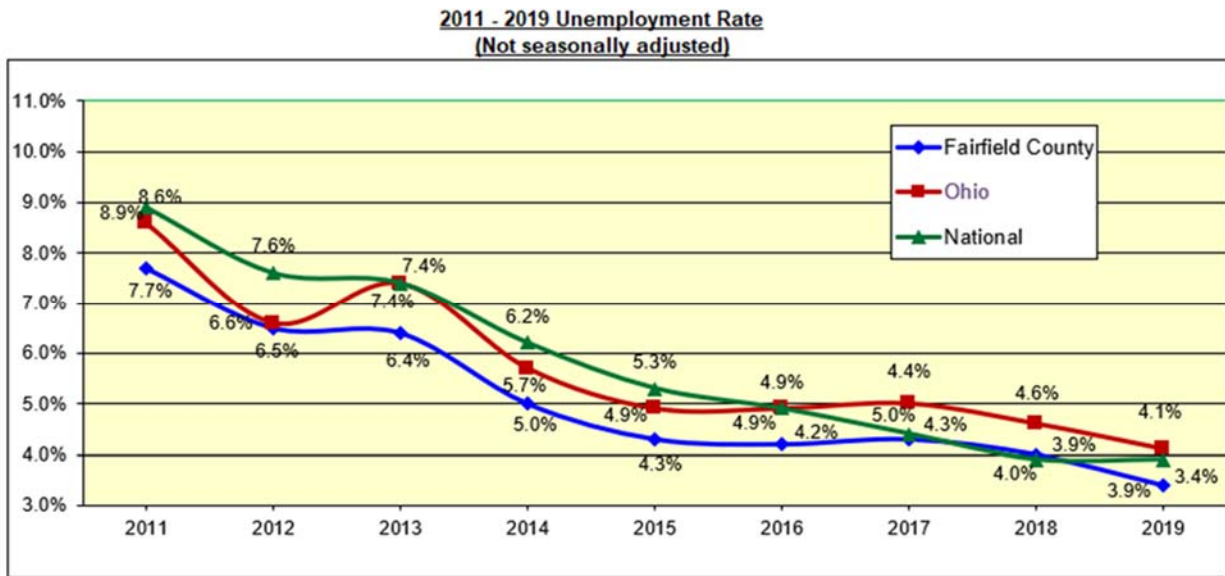
The Ohio Development Services Agency predicts that between 2010 and 2040, Fairfield County will grow by 44 percent with approximately 211,000 total residents. Current trends support this assumption. Fairfield County is 6th fastest growing county in Ohio according to the United States Census Bureau. The per capita personal income of Fairfield County has grown 19.2 percent from 2010 to 2019 with 2019 being the highest amount at \$31,136. The median household income for 2019 was \$66,175 which has grown by 18.6 since 2010.

Much of the County's growth has been from highly educated, highly compensated professionals. These individuals have concentrated in the Northwest portion of the County. This is evidenced by the fact that between 2010 and 2019 there was a rapid change in population in the areas of the City of Canal Winchester, the City of Pickerington, and the Village of Lithopolis. Other areas of the County also saw population growth but not as fast as this portion of the County. The City of Lancaster and the Villages of Bremen, Millersport, and Baltimore have all seen growth as well.

Our growth in population also corresponds with a growth in working age adults defined as individuals between the ages of 18 and 64. In 2010, there were 85,024 individuals of working age living in the County. This number increased substantially by 2018 when there were 92,192 working age citizens living in the County with the largest increase happening in the age range of 25 to 44, the prime working years. Given current trends, it is likely that this group is highly educated. 91.8 percent of adults living in the County that are 25 years old or more have a high school diploma and 27.2 percent have a bachelor's degree or higher. When compared to other counties in the region that have a close tie to Franklin County (Logan, Madison, Pickaway, Franklin, Morrow, Knox, Licking, Union, and Delaware counties), Fairfield has a similar percentage of residents across all levels of advanced education. 9.6 percent of the population has an associate's degree, 17.8 percent have a bachelor's degree, and 8.8 percent have an advanced degree according to the United States Census Bureau.

At the onset of the Great Recession in 2008, 40,022 people were employed across all industries in Fairfield County. This employment level would not be seen again until four years later in 2012. In 2019, there were 78,021 individuals in Fairfield County's labor force, which has grown by 4.5 percent over 5 years according to the United States Census Bureau. Fairfield County's unemployment rate in December of 2019 was 3.7 percent which was a historically low percentage. Of all contiguous counties, only Franklin County had a lower rate at 3.5 percent.

During March 2020, the COVID-19 pandemic began and the United States, the State of Ohio, and Fairfield County each declared a State of Emergency. During this time, unemployment rose across the nation. The County's 2019 unemployment rate of 3.4 percent rose up to 14 percent in April. The unemployment numbers have begun to decrease due to the United States, the State of Ohio, and the County opening back up for business. The latest available information shows the County's June 2020 unemployment rate at 9.1 percent.



Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster (Lancaster) is the County seat and the most populous city entirely within the County (Columbus is only partly within the borders of Fairfield County). Lancaster has two industrial parks that contribute to the economic development success of the community with tenants covering a diverse economic base. In 2019, the average median age of a resident of Lancaster was 38.2 years old, with an average median household income of \$41,881 according to the United States Census Bureau.

Lancaster is a forward-looking community that has worked diligently on diversifying its employment base from its traditional reliance on the glass industry. Many of the top employers in the County are within the borders of Lancaster including RR Donnelley with 148 employees, Treehouse Foods with 341 employees, Oneida (formerly Anchor Hocking) with 700 employees, and Glassfoss Industries with 200 employees according to the One Columbus Business Facilities Database and meeting with employers.

Construction of a \$2.4 million, 50,400 square-foot building with pre-cast concrete walls and 28 foot ceilings situated on 6.6 acres of land in Rockmill Industrial Park was completed during mid-year 2016. The completion of this building has resulted in increases in industrial site visits and leads have increased dramatically. In 2019, international OEM automotive supplier, Magna International, selected Lancaster as a home for its seat manufacturing facility bringing more than 300 projected well-paying jobs. Vice President Mike Pence, as well as several other dignitaries, were on site at the groundbreaking which proves that this was a major win for the region. Magna immediately began using the spec building for production. Utility provider, South Central Power also chose Rockmill as a site for its new headquarters in 2019 which will consolidate its 180 jobs between Fairfield County and Pickaway County into one location. Cam Logistics also made an announcement in 2019 for new investment within Lancaster.

Lancaster also received several large grants for redevelopment of the land assets within its borders. The former Lancaster Glass Warehouse sat empty for eight years, but American Electric Power helped fund a grant to get the 106 acre site certified for development in 2019. Lancaster's Port Authority assisted with the financing of environmentally remediating a five acre brownfield site. These sites, which are in the process of being put back into productive use, will be economic assets for years to come for Lancaster. Lancaster also secured a \$30,000 JobsOhio One Site grant to get the 100 acre Ruble property certified. This site is zoned for heavy industrial and is a very attractive, large site for new investment to the community.

The residents of Lancaster recently approved a property tax levy to build a new high school for Lancaster City School District. The high school was the last school building in the Lancaster City School District that needed replaced. It will be constructed on school property next to the current high school. The Lancaster City School District completed the construction of three new elementary school buildings in 2016 and the two final elementary school buildings were completed in 2017. Thomas Ewing Junior High School celebrated its ribbon cutting at the end of 2019 and opened up for classes in January, 2020. The General Sherman Junior High School is in its final phase of construction and scheduled to open during the 2020-2021 school year. The new schools include state-of-the-art labs and spaces to encourage small-group learning. The City of Lancaster Department of Transportation continues to improve road surfaces in conjunction with Lancaster's ten year street improvement plan which is in its fifth year. The ten year street improvement and ten year surface transportation program project plans will work together to allow Lancaster to maintain the street and bridge repairs or replacements. Funding for these street and bridge projects come from the passage of a ten year three mill property tax levy first collected in 2014.

Lancaster continues to serve as a regional retail and services hub. Shoppers from nearby villages and southern and eastern Appalachian counties come to Lancaster as the regional draw for retail. The area is also a hub for medical services for the surrounding counties and communities. Fairfield Medical Center is the largest employer in the County and is one of the busiest hospital (by patient admissions) in Central Ohio. Fairfield Medical Center continued to expand its regional footprint when it finished construction of a \$31 million dollar health and wellness center on the north side of Lancaster. Other healthcare providers are becoming expanding into the area. OhioHealth physicians recently redeveloped the former Colonial Heights Furniture building on Memorial Drive and replaced it with a 10,000 square foot medical office.

Part of Lancaster's success comes from its attractive historic downtown. The downtown and surrounding neighborhoods have seen substantial investment and projects within the past year. The historic Mithoff Hotel completed its multi-year renovation into a mixed-use development with retail on the ground level and apartments above. Brad Hutchinson is the Mithoff developer and project owner. Mr. Hutchinson, owner of Company Wrench, recently completed a \$1.1 million dollar renovation of The Mill into an event center and four apartments. New businesses announced several new projects to help corner this growing market for individuals with disposable income. The former Lodge building was converted into a trendy Mexican restaurant called Maria's and O'Huid's Gaelic Pub opened in 2019. In partnership with Destination Downtown Lancaster, the Fairfield County Revolving Loan Fund assisted in the opening of downtown's newest craft brewery, Double Edge Brewing. The Fairfield County Revolving Loan fund supported the company with an equity investment of \$75,000. For the success of a downtown to be sustained it is important to have a residential component to growth. Fairfield Homes announced it will build an apartment complex with 100 market rate apartments at the former Lancaster Glass site at the corner of Main Street and Memorial Drive. This is the gateway into downtown and these market rate apartments will fill a major need.

The City of Pickerington and Violet Township

The City of Pickerington (Pickerington) is home to the eighth wealthiest zip code in Central Ohio. With a median age of 35.3 years and a median household income of \$92,783, Pickerington, according to the United States Census Bureau, is a community that is attracting younger, educated workers that are helping to contribute to the economy.

There was nearly \$19 million dollars in commercial investment within the community in 2019. Notable projects include Trilogy Health Services, the remodeling of the Kroger on State Route 256, Volunteers of America's new building, the Ohio Health Outpatient Clinic, and the investment by Ohio State University's Wexner Medical Center. Given the importance of healthcare in growing quality jobs and the economy, Pickerington is well positioned for the future and will have disposable income tax dollars to fund needed improvements and services. Pickerington and Violet Township both jointly contributed to the new Fire Station in downtown Pickerington which also included new office space. The Pickerington Area Chamber of Commerce is currently leasing space here and is helping to grow the small business community. The County provided assistance via its Revolving Loan Fund to help an entrepreneur open a specialty coffee shop and bakery in the Olde Village. The County and Pickerington continue to work collaboratively to help spur investment in the core as demonstrated not only by Porter's Coffee Haus and Bakery but also the

Fairfield County, Ohio

County's investment in Combustion Brewery and Taproom. The County and Pickerington worked as a team to develop an incentive package to retain Pickerington's largest employer, R.G. Barry, an internationally known footwear and lifestyle provider.

Pickerington's growth continues on the residential side. Between 2018 and 2023 there will be 1,801 new housing units in Pickerington and Violet Township. The largest of which will be a 334 home development by Rockford Homes at Tollgate Road. Other large housing areas include Overland Park Apartments with 175 units, Wellington with 253 homes, Meadowmoore Reserve with 192 homes, Heron Crossing with 180 homes, and Heron West with 137 homes.

The City of Canal Winchester

The City of Canal Winchester (Canal Winchester) is partially within Fairfield County (about 12 percent of its current municipal boundaries are within Fairfield County with the remainder in Franklin County). A majority of its industrially zoned land and business parks are on the Fairfield County side of the border. The median household income in Canal Winchester is \$90,172 and the median age is 40.8 years old according to the United States Census Bureau.

Canal Winchester is quickly becoming a hot bed of industrial and warehousing activity. Roughly 70 acres were purchased with the intention of putting up an 815,000 square foot industrial or warehousing building. Once complete, it should lead to approximately 400 to 700 new jobs. Another speculative building is under construction by Bixby and Ranger Roads. Nifco, a plastic part supplier for Honda, recently completed a major expansion and purchased 23 acres for warehousing and a research and development lab. The new investment will create between 115 above average paying jobs. A specialty pharmaceutical trucking and logistics company has made an investment decision to Canal Winchester and will bring 40 new high paying jobs. Scottish craft brewery giant, Brew Dog, chose Canal Winchester as its United States headquarters and its doors officially opened in 2017. They invested \$30 million in a 42 acre site that will produce approximately 80,000 barrels of beer and employ 100 workers when it reaches capacity. Within its first week of being open, more than 10,000 pints of Brew Dog's specialty IPA were sold to more than 13,000 visitors. The owners at Brew Dog also anticipated this possibility and completed a \$6 million hotel, the Dog House, on site in 2019. The hotel has proven to be so successful that they are already undertaking an expansion.

Fairfield County Department of Economic and Workforce Development

The staff of the Fairfield County Economic and Workforce Development Department serves as the support to the Fairfield 33 Development Alliance. This public-private nonprofit organization was formed in 2001 to focus on building a bypass around Lancaster and transitioned to a marketing organization in 2007. Its role is to market the U.S. Route 33 area, retain and expand existing companies and attract new investment, advocate for businesses and growth in the community, and development of the local workforce. The Board is composed of local businesses as well as city, township, and County officials. The Alliance has set forth goals of \$500 million in investment, 7,500 new jobs, and a 25 percent growth in average wages by 2027. The Economic Development Departments of Pickerington, Canal Winchester, Lancaster, Violet Township, Fairfield County, and the Pickerington, Lancaster, and Canal Winchester Chambers of Commerce work together as the operating committee to help achieve these goals. The Alliance has made impressive progress towards these goals. By the end of 2019, 1,470 new jobs have been created, \$175.6 million dollars has been invested, and wages have risen by 7.5 percent.

Manufacturing jobs still account for a large share of County employment. Many of the County's largest employers are engaged in manufacturing processes but the impending retirement of the baby boomers have left manufacturers nationwide without the skilled labor pool that is necessary for them to continue to make goods. In order to attract a new generation of workers to the skilled trades field, the 33 Development Alliance, in partnership with Ohio University Lancaster, sponsored the Engineering and Technology Camp (Camp). The Camp was aimed at middle schoolers and freshman who spent a week touring local employers and getting hands on experience in the Ohio University Lancaster Engineering Technology lab. The weeklong curriculum ended with a demonstration of plastics objects that the students created. The

Camp hosted 40 students this past year for over two weeks and was highlighted by a visit from United States Senator Sherrod Brown.

Despite the economic successes of Fairfield County's urban areas and the growing urban development pressures coming from Columbus, the majority of the county's landmass is used in agricultural production. Fairfield County is the 42nd largest farming economy in Ohio. The County is responsible for approximately \$105 million in farming sales. Crop sales represented 79 percent of sales and livestock sales represented 21 percent of sales. Corn, soy, and wheat are the most prominent crops. The County is also home to the State's largest prawn farm which nets about 40,000 prawns per harvest season.

Long-Term Financial Planning

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

The Board of County Commissioners target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five-year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2019, the County met the targeted minimum unassigned fund balance due to careful planning by the County. Revenues from the permanent sales tax increase of one-quarter of one percent, casino revenues, and the stability of property tax revenues contribute to the County's good fiscal condition.

When the COVID-19 pandemic began in 2020, County officials declared a State of Emergency and immediately recognized the need to review and reduce budgeted expenditures. Capital projects were evaluated and determined to be either crucial and would continue for the current budget, or whether they could be delayed until further data and funds were available. The County also implemented a hiring freeze for new personnel that were included in the 2020 budget and did not fill vacant positions. It is unknown at this time what the financial implications will be from the pandemic, but management meets on a regular basis to review financial data and report the information to Commission. COVID-19 is also mentioned in Note 27 – Subsequent Events.

Major Projects

The County purchased the former Eagle Gazette Newspaper building located on West Chestnut Street in Lancaster for a records center. The building and property were purchased in August 2017. The renovations began in September 2018 and were finished in June 2019. The property includes a 16,320 square foot office building, which is used for office space in connection with the records center including a conference room to use for training. The records center provides an efficient, downtown location for archived records under one roof. The total cost of the project was approximately \$2.55 million which included the building, renovations, furniture, fixtures, and equipment. The purchase and remodeling of the building are sourced from a surplus of monies from the Clerk of Courts Certificate of Title program and from the County's General Fund.

During 2017 through 2019, the County constructed a new equipment storage building and renovated an existing building on Baldwin Drive. The improvements were made possible by support of the General Fund, Emergency Management and Homeland Security grant funding, and surplus monies from the Clerk of Courts Certificate of Title program. The new Emergency and Facilities Management Center houses assets of the County, such as the Emergency Management and Homeland Security department command vehicle and other County vehicles as well as office space for the Emergency Management and Homeland Security, the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit,

Coroner, and facilities management departments. Total cost of the project, including purchase of the building in 2016 and renovations, was approximately \$2.9 million. Renovations for office space was completed November 2019.

The County is repurposing the building at 108 N. High Street which formerly housed the Detective Bureau. The building will have workstations for Real Estate Assessment, Geographical Information System, and Mapping departments along with conference rooms to hold Board of Revision meetings and hearings. The historic significance of the building will be maintained while the infrastructure, mechanical, and electrical systems will be improved for modern standards. The Real Estate Assessment fund will cover the estimated \$2 million project. Architectural designs and plans began in 2018 and construction began in 2019. The building was opened in the spring of 2020.

Utilities' customers increased 3.1 percent for Sewer and 3.0 percent for Water, increasing the totals to 6,779 for Sewer customers and 6,094 for Water customers. During 2019, the Utilities Department completed a water and sewer line project on State Route 204 and State Route 256. In 2018, the County acquired land in Violet Township in the amount of \$1,021,020 for future wellfield expansion for business-type activities. Construction on the well field began in 2019. The County also had various other water and sewer projects in progress during 2019 and at year end.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of State and federal revenues to help preserve general revenues for other needs.

Budgetary appropriations may not exceed current year revenues and current year cash balances, with a balanced budget maintained in each fund. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

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

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The County Auditor's Finance Internal Control Manual assists all County departments in day-to-day accounting procedures and practices.

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

Major Initiatives

The Fairfield County Economic and Workforce Development Department (Department) works to administer, design, and implement plans and programs to stimulate the economy as well as workforce development.

The Department's major areas of work include new business attraction, business retention and expansion, and small business development. The Department is also the administrative agent for the **Workforce Innovation and Opportunity Act (WIOA)**, a federal program designed to assist unemployed adults and young adults become productive members of society by receiving training and assistance to obtain meaningful employment. The Department serves as the administrative agent for Fairfield, Pickaway, Hocking, Vinton, and Ross Counties which includes one-stop-employment centers and career services providers for each of the counties. The Area 20-21 Workforce Development Board, which is directed by the Department, identified three priorities: increased participation in apprenticeship programs; helping K12 schools create more work-ready graduates; and increasing awareness of WIOA programs to local businesses. Measurable progress is being made across these three overarching goals including the contracting of a full-time business services representative to showcase how OhioMeansJobs Centers can assist them in finding qualified workers and the unveiling of a new website for the Area, which has rebranded itself South Central Ohio Workforce Partnership.

The Department administers four programs related to economic development and two programs related to workforce development. The **Revolving Loan Fund (RLF)** can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. The RLF has access to two separate pools of money: The Economic Development Administration Revolving Loan Fund (EDA RLF) and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of the State of Ohio CDBG dollars in other forms. Since program inception, more than 75 loans have been made with EDA funds and more than 20 loans have been made with the CDBG RLF funds. Over \$3.5 million in RDA RLF and \$1.0 million in CDBG RLF money has been leveraged with more than \$26 million in private financing to create or retain approximately 1,685 jobs in Fairfield County.

The **County Workforce Development Training Grant** can be used to incentivize companies locating or expanding in the County. In 2019, a local manufacturer, Delta H, used the funding to create 11 new jobs while training a new generation of skilled workers. The fund was also used to help land Magna International, providing a \$500,000 grant over the course of six years.

The Department provides staffing assistance to the **Fairfield County Port Authority**. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five member board meets on a regular basis to discuss continuing efforts to promote the availability of the Fairfield County Port Authority as a financing alternative for projects. The 72,000 square foot building was built as a manufacturing facility but most recently was used as the Opportunity Center by Fairfield County Board of Developmental Disabilities. It will be repurposed as a joint effort between the Fairfield County Port Authority, Ohio University Lancaster, Hocking College, and Fairfield County to train local residents on in-demand careers in manufacturing, construction trades, and healthcare. The County has invested to outfit two classrooms with furniture and technology as well as a lounge area, receptionist area, and a computer lab.

The Department also employs **Enterprise Zone** agreements to incentivize new job creation or retention and is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations.

The **Career Readiness Program** prepares local students for careers immediately after high school. This program is in partnership with all eight of the local school districts in the County. It is funded by seven school districts with a match by the Fairfield 33 Development Alliance. These funds are used to employ two Career Navigators through the Educational Services Center. These Navigators worked with seniors to help them attain a Career Readiness Endorsement to show local employers that they are ready for a job after high school. It includes tours of local businesses, guest speakers, resume writing, mock interviews, and a job fair. There were 51 students that achieved the Endorsement at the end of the 2018-2019 school year. A Career Expo was held with 118 students in attendance and more than 50 businesses. A Career

Signing Day was held in the summer to highlight local students that chose to go directly into a career after high school. In the 2019-2020 school year, the Navigators worked with 287 students. The program also works with junior high school students to introduce them to manufacturing careers during October's Manufacturing Month programming which includes tours of local businesses. There were seven businesses and six school districts that participated in 2019.

Fairfield County Economic and Workforce Development also commissioned a study for the feasibility of a Performing Arts Study in downtown Lancaster or elsewhere in the County. Webb Management interviewed more than 50 local stakeholders to get an understanding for the interest level of a Performing Arts venue. The study is scheduled to be finalized in 2020.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the 30th consecutive year the County received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2018 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 18th consecutive year the County has received this prestigious award.

Acknowledgments

The publication of this report demonstrates the professionalism of the Fairfield County government. Preparation of this report was achieved through the cooperation of each elected official, each department head, and a large number of County employees. We are grateful for their assistance.

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

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

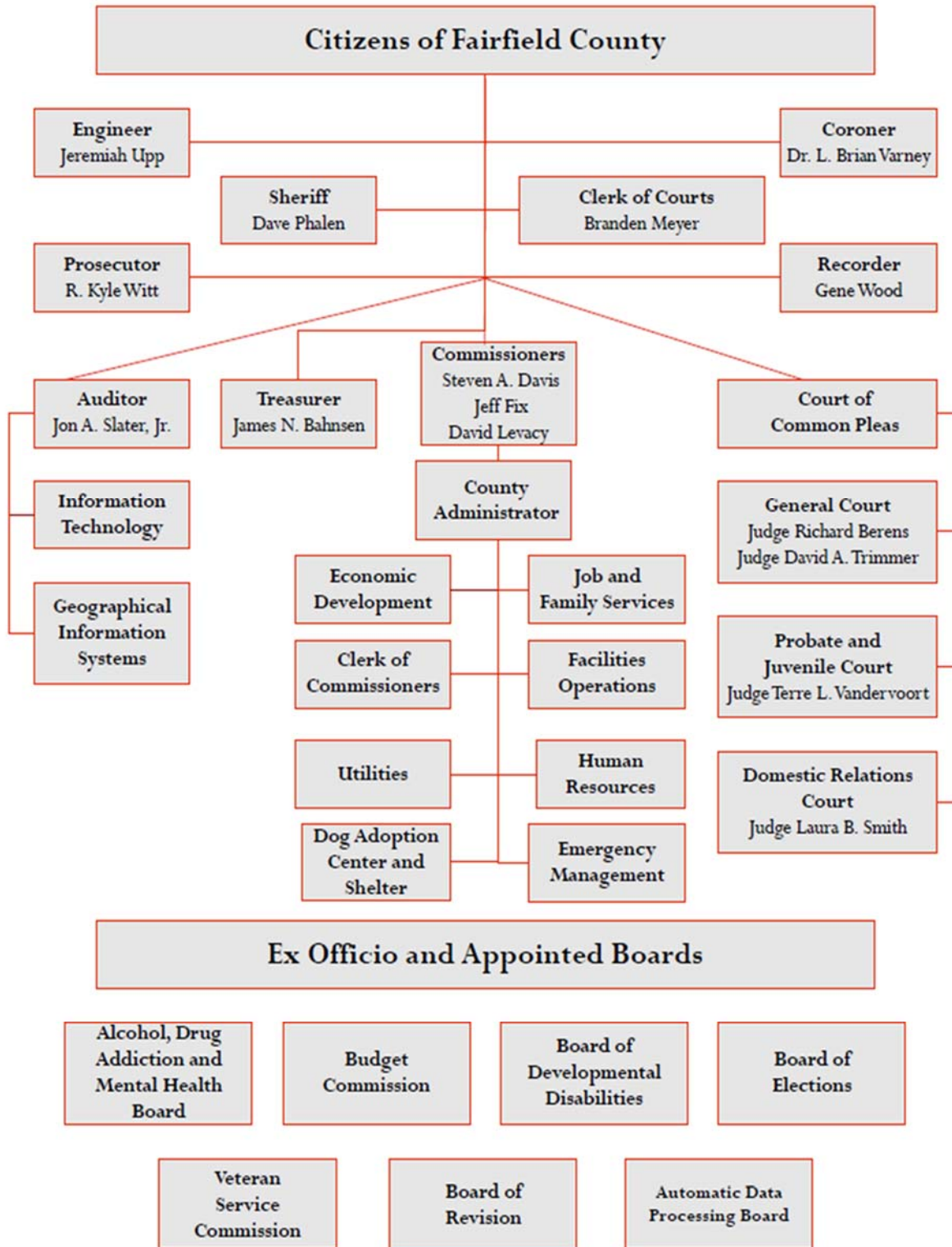
Respectfully submitted,



Jon A. Slater, Jr.

July 28, 2020

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2019



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2019

Commissioners, County Administrator	Dr. Carri Brown
Human Resources, Director	Jeff Porter
Department of Job and Family Services, Director.....	Aundrea Cordle
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director	Rick Szabrak
Information Technology, Administrator.....	Mark Conrad
Geographical Information Systems, Administrator	David Burgei
Dog Adoption Center and Shelter, Warden.....	Todd McCullough
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director	Jane Hanley
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Rhonda Myers
Board of Developmental Disabilities, Superintendent	John Pekar
Veteran Service Commission, Director	Park Russell



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fairfield 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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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield 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 audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio, as of December 31, 2019, and the respective changes in financial position and cash flows thereof and the budgetary comparisons for the General, Community Services, Developmental Disabilities, Alcohol, Drug Addiction and Mental Health Board, and Child/Adult Protective 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 3 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 27 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 we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 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.



Keith Faber
Auditor of State

Columbus, Ohio

July 28, 2020

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Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 (Unaudited)

Introduction

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2019. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

Financial Highlights

Key financial highlights for 2019 are as follows:

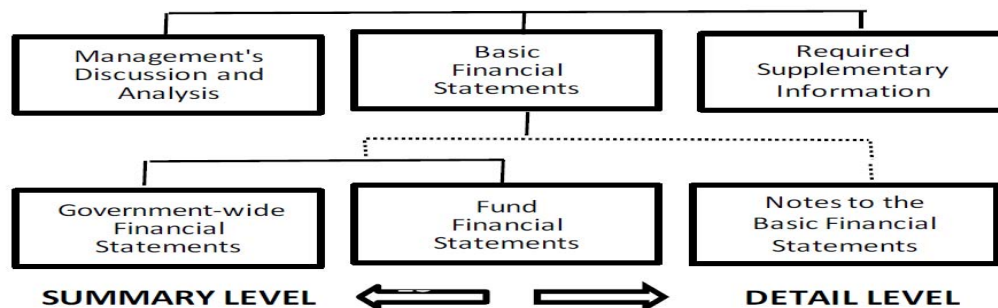
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2019, by \$250,266,143 net position. Of this amount, (\$40,194,299) was the deficit unrestricted net position portion.
- The County's total net position increased by 1.3 percent, or \$3,107,794 from the total net position at the beginning of the year 2019 as restated.
- At the end of the current year, the County's governmental activities reported total net position of \$186,908,821 a decrease of \$536,047 from the prior year as restated. Of this amount, (\$58,541,620) is the deficit unrestricted portion.
- At the end of the current year, fund balance for the General Fund was \$22,745,352, which represents a 24.0 percent increase from the prior year as restated and represents 53.8 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$4,615,887 or 8.1 percent, during the current year.
- Net pension liability increased \$32,460,458 or 72.1 percent during the year.

Overview of the Financial Statements

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

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

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



Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 (Unaudited)

The *government-wide financial statements* provide financial information about the County as a whole, including its discretely presented component unit.

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

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

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

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

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 (Unaudited)

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to its residents. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are:

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

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 38 of this report.

Proprietary Funds — The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 39 through 43 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Fiduciary Funds — The County accounts for custodial funds which are used to report fiduciary activities that are not required to be reported in a trust fund. These funds are not reflected in the government-wide financial statements because the resources of those funds are not the County's own source revenue and they are not available to support the County's own programs. The fiduciary fund financial statement can be found on pages 44 through 45 of this report.

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 48 through 123 of this report.

Government-wide Financial Analysis

During 2019, as shown in the table below, the combined net position of the County's primary government increased \$3,107,794 or 1.3 percent. Net position reported for governmental activities decreased \$536,047 or 0.3 percent and business-type activities increased \$3,643,841 or 6.1 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2019, with comparatives as of December 31, 2018

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018 *	2019	2018	2019	2018 *
Assets:						
Current and Other Noncurrent Assets	\$ 158,489,634	\$142,361,148	\$ 24,223,494	\$22,901,938	\$ 182,713,128	\$ 165,263,086
Capital Assets	210,357,008	208,403,174	58,944,707	58,857,821	269,301,715	267,260,995
Total Assets	368,846,642	350,764,322	83,168,201	81,759,759	452,014,843	432,524,081
Deferred Outflows of Resources:						
Deferred Charge on Refunding	319,978	423,168	571,868	701,454	891,846	1,124,622
Pension	22,363,815	10,909,137	501,882	238,120	22,865,697	11,147,257
OPEB	2,823,124	2,183,709	63,662	49,206	2,886,786	2,232,915
Total Deferred Outflows of Resources	25,506,917	13,516,014	1,137,412	988,780	26,644,329	14,504,794
Liabilities:						
Current and Other Liabilities	9,455,660	10,956,854	930,362	1,381,699	10,386,022	12,338,553
Long-Term Liabilities:						
Due Within One Year	5,016,342	4,590,908	2,325,053	2,255,613	7,341,395	6,846,521
Net Pension Liability	75,783,561	44,045,019	1,691,086	969,170	77,474,647	45,014,189
Net OPEB Liability	34,670,399	28,822,309	787,964	655,052	35,458,363	29,477,361
Other Amounts Due In More Than One Year	35,079,529	37,323,426	15,182,818	17,484,724	50,262,347	54,808,150
Total Liabilities	160,005,491	125,738,516	20,917,283	22,746,258	180,922,774	148,484,774
Deferred Inflows of Resources:						
Property Taxes	45,806,394	37,956,435	-	-	45,806,394	37,956,435
Pension	1,371,796	10,762,809	27,928	238,198	1,399,724	11,001,007
OPEB	261,057	2,377,708	3,080	50,602	264,137	2,428,310
Total Deferred Inflows of Resources	47,439,247	51,096,952	31,008	288,800	47,470,255	51,385,752
Net Position:						
Net Investment in Capital Assets	176,457,060	172,552,741	43,587,308	41,566,246	220,044,368	214,118,987
Restricted	68,993,381	62,650,440	1,422,693	1,650,652	70,416,074	64,301,092
Unrestricted (Deficits)	(58,541,620)	(47,758,313)	18,347,321	16,496,583	(40,194,299)	(31,261,730)
Total Net Position	\$ 186,908,821	\$187,444,868	\$ 63,357,322	\$59,713,481	\$ 250,266,143	\$ 247,158,349

*GASB Statement No. 84 was implemented during 2019 which restated 2018. See Note 3 for additional details on the restatement.

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

At December 31, 2019, the primary government's net investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt along with any related deferred outflows/inflows of resources, was \$220,044,368. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$19,490,762. For governmental activities, the \$16,128,486 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents, sales taxes receivable, property taxes receivable which were offset by decreases in intergovernmental receivable. Equity in pooled cash and cash equivalents increased \$8,977,877 which is primarily due to a \$1,809,659 increase in unrestricted interest earnings during 2019 compared to 2018. This increase in interest earnings is due to increases in interest yields, increases in the amount of cash available to invest, and due to the County investing in higher interest earning opportunities. The County also experienced increases in collections of property taxes, permissive real property transfer taxes, sales taxes, charges for services, and operating grants, contributions, and interest. Changes in revenues will be discussed in more detail beginning on page 12. Sales taxes receivable increased \$391,796 from 2018 to 2019 which coincides with the increase in sales tax collections. Property taxes receivable increased \$7,762,799 due primarily to an increase in the County's total assessed valuation which is a result of the 2019 reappraisal in which collections begin in January 2020 and an increase due to two new levies in which collections will begin in January 2020, discussed in Note 27 – Subsequent Events. Taxes also increased due to the continual trend of growth in population and a continual increase in the County's housing market. Population levels increased by 1,792 from 2018 to 2019. Public utility assessed values have also seen an increase due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal tax payer for public utility tax in 2019. Their assessed valuation increased in the amount of \$15,731,500 from 2018 to 2019 due to the installation of a new gas line and pump station in Berne Township. Intergovernmental receivables decreased \$1,193,188 due primarily to the County recognizing a receivable in 2018 from the Ohio Secretary of State in the amount of \$1,404,492 for the purchase of new voting machines for the board of elections

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department which did not reoccur in 2019. The increase in capital assets for governmental type activities was due primarily to current year additions exceeding the current year's depreciation. The County had three large renovation projects during 2019 that contributed to the increase in capital assets. Those renovation projects were as follows: West Chestnut Street Records Facility property completed in 2019, the Baldwin Drive property completed in 2019, and the old detective services building on 108 North High Street that was still in construction in progress as of year end.

Liabilities in governmental activities saw increases primarily in the net pension liability and the net OPEB liability which were offset by decreases in the contracts payable and other amounts due in more than one year. The net pension liability and the net OPEB liability increases represent the County's proportionate share of pension and OPEB benefits attributed to active and inactive employees' past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS traditional plan and the STRS plan. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and OPEB liability. Contracts payable decreased due primarily to the renovation completion of the West Chestnut Street Records Facility, the Baldwin Drive property, Engineer road and bridge projects, and airport projects. The decrease in long-term liabilities due in more than one year are primarily due to scheduled payments of general obligation bonds during the year.

Governmental activities deferred outflows increased \$11,990,903 primarily due to fluctuations in deferred outflow information provided by the OPERS Traditional Plan. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. While deferred outflows resulted in an increase, deferred inflows in governmental activities resulted in a decrease in the amount of \$11,507,664 for the total of pension and OPEB due to information provided by OPERS. Deferred inflows for property taxes increased in the amount of \$7,849,959 primarily due to the increase in assessed valuations of property as mention prior.

The \$1,321,556 increase in business type activities current and other noncurrent assets is primarily due to an increase in cash balances. The business-type activities cash balances increased due to an increase in charges for services due to an increase in the rates charged to customers, an increase in customers, and an increase in daily average sewer and water treatments. Current and other liabilities decreased in the amount of \$451,337 primarily due to the decrease in contracts payable in the amount of \$347,904 and a decrease in retainage payable in the amount of \$44,775 due to the decrease in construction and renovation projects. The decrease in overall outstanding debt has also attributed to the decreases in liabilities. These decreases in liabilities were offset by increases in the net pension liability and OPEB liability as mentioned prior. The increase in business-type activities capital assets was primarily due to the County completing some sewer and water line construction projects in 2019 and beginning some additional construction projects.

Restricted net position was \$70,416,074 and unrestricted net position was deficit in the amount of (\$40,194,299). Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2019, and a comparative analysis with the year ended December 31, 2018.

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Primary Government - Statement of Activities
For the year ended December 31, 2019, with comparatives for the year ended December 31, 2018

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018 *	2019	2018	2019	2018 *
Revenues:						
Program revenues:						
Charges for Services	\$ 23,138,425	\$ 22,689,851	\$ 8,890,275	\$ 8,283,777	\$ 32,028,700	\$ 30,973,628
Operating Grants, Contributions, and Interest	39,344,533	36,302,257	-	-	39,344,533	36,302,257
Capital Grants, Contributions, and Interest	945,891	2,238,513	2,667,215	4,017,554	3,613,106	6,256,067
Total Program Revenues	<u>63,428,849</u>	<u>61,230,621</u>	<u>11,557,490</u>	<u>12,301,331</u>	<u>74,986,339</u>	<u>73,531,952</u>
General Revenues:						
Property Taxes	36,232,755	34,751,367	-	-	36,232,755	34,751,367
Permissive Real Property Transfer Taxes	2,449,670	2,273,302	-	-	2,449,670	2,273,302
Lodging Taxes	519,326	640,422	-	-	519,326	640,422
Sales Taxes	22,709,068	21,669,518	-	-	22,709,068	21,669,518
Intergovernmental	4,434,958	4,511,885	-	-	4,434,958	4,511,885
Unrestricted Interest	3,592,037	1,782,378	18,763	25,554	3,610,800	1,807,932
Unrestricted Contributions	3,500	-	-	-	3,500	-
Gain on Sale of Capital Assets ...	-	-	5,336	-	5,336	-
Other	1,635,634	1,412,452	25,962	108,183	1,661,596	1,520,635
Total General Revenues	<u>71,576,948</u>	<u>67,041,324</u>	<u>50,061</u>	<u>133,737</u>	<u>71,627,009</u>	<u>67,175,061</u>
Total Revenues.....	<u>135,005,797</u>	<u>128,271,945</u>	<u>11,607,551</u>	<u>12,435,068</u>	<u>146,613,348</u>	<u>140,707,013</u>
Expenses:						
General Government:						
Legislative and Executive	19,695,531	18,671,259	-	-	19,695,531	18,671,259
Intergovernmental	2,361,477	2,369,951	-	-	2,361,477	2,369,951
Judicial	8,468,554	7,732,831	-	-	8,468,554	7,732,831
Public Safety	27,202,067	24,920,310	-	-	27,202,067	24,920,310
Intergovernmental	394,013	221,621	-	-	394,013	221,621
External Portion	592,073	558,145	-	-	592,073	558,145
Public Works	13,701,453	12,516,225	-	-	13,701,453	12,516,225
External Portion	309,647	261,766	-	-	309,647	261,766
Health	27,811,291	24,988,893	-	-	27,811,291	24,988,893
Human Services	32,870,167	30,703,562	-	-	32,870,167	30,703,562
External Portion	54,443	82,207	-	-	54,443	82,207
Urban Redevelopment and Housing	58,925	299,936	-	-	58,925	299,936
Intergovernmental	394,436	561,300	-	-	394,436	561,300
Transportation	278,935	-	-	-	278,935	-
Interest and Fiscal Charges	1,348,832	1,413,208	-	-	1,348,832	1,413,208
Sewer System	-	-	4,316,567	4,000,837	4,316,567	4,000,837
Water System	-	-	3,647,143	3,742,892	3,647,143	3,742,892
Total Expenses.....	<u>135,541,844</u>	<u>125,301,214</u>	<u>7,963,710</u>	<u>7,743,729</u>	<u>143,505,554</u>	<u>133,044,943</u>
Increase (Decrease) Before Transfers and Special Items.....	(536,047)	2,970,731	3,643,841	4,691,339	3,107,794	7,662,070
Transfer in (out).....	-	127,795	-	(127,795)	-	-
Special Items.....	-	(89,607)	-	(84,552)	-	(174,159)
Increase (Decrease) in Net Position ...	(536,047)	3,008,919	3,643,841	4,478,992	3,107,794	7,487,911
Net Position - Beginning of Year *.....	<u>187,444,868</u>	<u>184,435,949</u>	<u>59,713,481</u>	<u>55,234,489</u>	<u>247,158,349</u>	<u>239,670,438</u>
Net Position - End of Year.....	<u>\$186,908,821</u>	<u>\$187,444,868</u>	<u>\$ 63,357,322</u>	<u>\$ 59,713,481</u>	<u>\$250,266,143</u>	<u>\$ 247,158,349</u>

*GASB Statement No. 84 was implemented during 2019 which restated 2018. See Note 3 for additional details on the restatement.

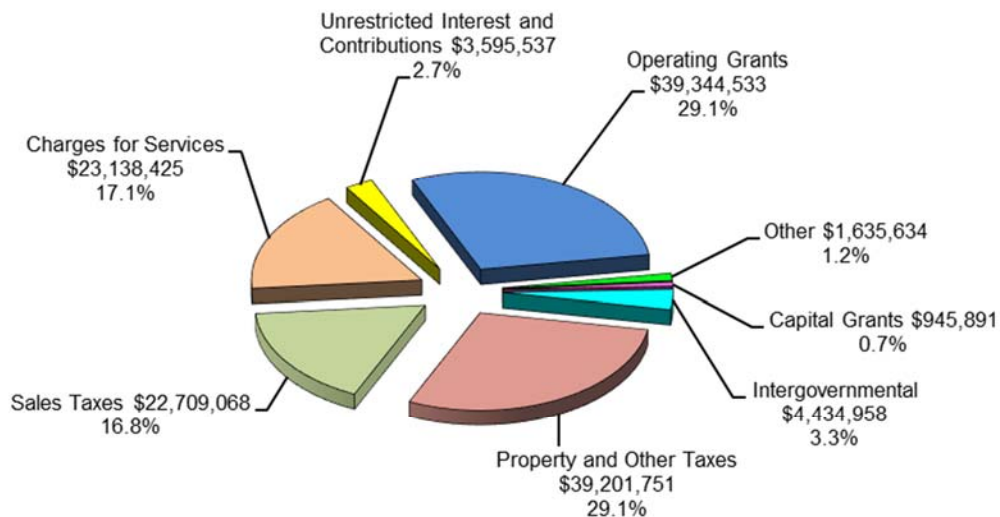
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Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 29.8 percent of total governmental revenues, with taxes providing 45.9 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2019 were \$40,290,424. The increase in operating grants, contributions, and interest is due mainly to changes in the public works program in the amount of \$7,202,060 in 2019 as compared to \$5,824,223 in 2018 and in the health program in the amount of \$11,483,043 in 2019 as compared to \$8,670,330 in 2018. Intergovernmental revenues decreased from the prior year primarily due to a decrease in the legislative and executive program from \$1,441,039 in 2018 to \$67,350 in 2019 due to the County being awarded \$1,404,492 for the purchase of new voting machines for the board of elections department in 2018 which did not reoccur in 2019. This decrease was offset by an increase in State and federal grants received by Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board for providing public works and health services. Property, permissive real property transfer, and lodging taxes revenues were \$39,201,751 (29.0 percent of total governmental revenues) while sales taxes were \$22,709,068 (16.8 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined, provided 75.7 percent of the County's total governmental revenues. Property taxes increased in 2019 due to increases in the assessed values from 2018 to 2019 in the amount of \$78,277,020 along with increases in the housing market and the increase in public utility company assets within the County as discussed prior. Permissive real property transfer taxes remained fairly constant from the prior year. Sales taxes increased due to a good local economy and a historically low unemployment rate.

The County received \$23,138,425 or 17.1 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



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The County's largest expenses are located in human services activities at 24.3 percent of total expenses, health activities at 20.5 percent of total expenses, and public safety activities at 20.8 percent of total expenses. Each of these expenses increased in 2019 primarily due to the recognition of the net pension and OPEB liabilities and the large number of employees located in these service areas. These increases were offset by increases in operating grants, contributions, and interest.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$72,112,995.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2019

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive	\$ 19,695,531	\$ 10,814,914	54.91%	7.98%
Intergovernmental	2,361,477	2,361,477	100.00%	1.74%
Judicial	8,468,554	5,402,979	63.80%	3.99%
Public safety	27,202,067	22,157,466	81.46%	16.35%
Intergovernmental	394,013	24,456	6.21%	0.02%
External Portion	592,073	(5,208)	(0.88%)	(0.00%)
Public works	13,701,453	2,108,768	15.39%	1.56%
External Portion	309,647	(2,724)	(0.88%)	(0.00%)
Health	27,811,291	14,639,907	52.64%	10.80%
Human services	32,870,167	12,640,076	38.45%	9.33%
External Portion	54,443	(479)	(0.88%)	(0.00%)
Urban redevelopment and housing	58,925	(50,840)	(86.28%)	(0.04%)
Intergovernmental	394,436	394,436	100.00%	0.29%
Transportation	278,935	278,935	100.00%	0.21%
Interest and fiscal charges	1,348,832	1,348,832	100.00%	1.00%
Total expenses	<u>\$ 135,541,844</u>	<u>\$ 72,112,995</u>		<u>53.20%</u>

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Business-type Activities

The net position for business-type activities increased from 2018 by 6.1 percent due mainly to the increase in customers and the increase in rates. The major revenue source was charges for services in the amount of \$8,890,275.

Financial Analysis of the County's Funds

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

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

At December 31, 2019, the County's governmental funds reported combined ending fund balances of \$86,893,154, an increase of \$10,846,369 in comparison with the prior year balances, after being restated. The primary reasons for the increase in fund balances is due to increases in State and federal grants in the Developmental Disabilities, Motor Vehicle, and Other Public Safety Special Revenue Funds along with increases in interest earnings, property taxes, and sales taxes revenue. \$9,318,503 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 26 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2019, unassigned fund balance was \$10,225,104, while total fund balance was \$22,745,352. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Unassigned fund balance represents 24.2 percent to total General Fund expenditures, while total fund balance represents 53.8 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$4,396,692 during the current year compared to a \$588,726 decrease in the prior year, after being restated. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenues increased \$4.7 million from the prior year while General Fund expenditures decreased \$.4 million from the prior year. The largest increases in revenues were in intergovernmental and interest. The increase in intergovernmental revenues was primarily due to the General Fund receiving money from the Ohio Secretary of State in the amount of \$1,404,492 for the purchase of new voting machines for the board of elections department. It was recognized as a receivable in 2018 but it was received after the available period for the 2018 financial statements. The increase in interest is due to an increase in interest rates of various types of investments and the increases in cash balances available for investing throughout the year. Expenditures remained fairly consistent from 2018 to 2019.
- Other financing sources (uses) remained fairly consistent from 2018 to 2019 with a decrease of \$.1 million. Transfers in decreased in the amount of \$64,949 and transfers out increased in the amount of \$67,869. Transfers in for the General Fund were from unexpended or surplus fund balances from Special Revenue and Debt Service Funds. Transfers out of the General Fund consist of annual allocations for various funds, grant matches, permanent improvement projects, and monies for debt service payments. Sale of capital assets decreased by \$14,035 from 2018 to 2019.

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Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2019, was \$1,054,506 compared to prior year of \$934,457. Revenues decreased \$91,271 mainly due to a decrease in charges for services from shared cost contracts and an increase in intergovernmental revenues from State and federal grants which resulted in a net difference of \$82,320. The remaining decreases were found in donations and other revenues. Due to additional money being received from State and federal grants, shared costs contracts decreased. Expenditures remained fairly consistent from 2018 to 2019 with a slight decrease in the amount of \$43,557. This decrease in expenses is a direct result of decreases in revenues due to Community Service programs being administered when the money is available through grants and shared costs to provide for those programs. Other financing sources decreased \$21,677 as a result of a decrease in transfers in from the General Fund for annual allocations. Sale of capital assets increased \$1,803. There was an overall net increase in fund balance in the amount of \$120,049.

The fund balance of the Developmental Disabilities Fund at year-end is \$22,065,756, an increase of \$3,914,226 or 21.6 percent, from 2018. The increase in fund balance was primarily due to revenues exceeding expenditures by \$5,473,980. The largest increase in revenue is reflected in intergovernmental revenues and in property taxes. Intergovernmental revenues increased in the amount of \$1,463,025 due to increases in State and federal grants available. Property taxes increased in the amount of \$544,359 resulting from increases in assessed valuations in 2019 as discussed earlier. Expenditures remained fairly consistent with a slight decrease in the amount of \$15,186. Other financing sources (uses) had a decrease in sale of capital assets in the amount of \$24,818 and an increase in transfers out in the amount of \$935,357. The increase in transfers out was the result of transferring money to the Developmental Disabilities Facilities Capital Projects Fund for additional renovations and maintenance needed on the aging school building and playground.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board (ADAMH) Fund at December 31, 2019 is \$5,190,476, an increase of \$101,044 from the prior year. The increase in fund balance is primarily due to an increase in property tax collections due to the increase in assessed valuations as discussed prior and due to increases in intergovernmental revenues due to increases in State and federal monies available for mental health programs. Expenditures increased by \$1,176,638 which was due to costs in providing services and increases in client needs related to mental health assistance. ADAMH has seen a large increase in drug addiction cases over the last several years. A new 1.0 mill levy was passed by voters in November 2018 and collections begin in 2020 to help ADAMH cope with the increase in addictions and mental health related services.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2019, is \$7,261,586, an increase of \$1,670,552 from the prior year. The increase in fund balance is primarily due to an increase in property tax collections due to the increase in assessed valuations as discussed prior. Expenditures increased by \$1,378,593 which was due to costs in providing services resulting from increases in caseloads and other additional services provided through the new levy approved in 2017 in which collections began in 2018.

Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$2,500,922 and \$1,134,718, respectively. The increase in net position for both Sewer and Water Funds can be attributed to increases in charges for services due to the increase in customers, the increase in the average daily treatments, and the increase in rates charged to customers. Capital contributions in the Sewer Fund decreased from \$2,227,792 in 2018 to \$1,657,264 in 2019. This decrease in the Sewer Fund is due to a \$517,418 decrease in contributions from developers, a \$52,479 decrease in tap in fees from customers, and a \$631 decrease in capital grants. Capital contributions in the Water Fund decreased

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from \$1,789,762 in 2018 to \$1,009,951 in 2019. This decrease in the Water Fund is due to a \$347,419 decrease in contributions from developers, a \$154,499 decrease in tap in fees from customers, a \$127,262 decrease in Ohio Water Development Authority (OWDA) loan forgiveness, a \$631 decrease in capital grants, and a \$150,000 decrease in capital donations from outside contributors for future water projects as a one time contribution. These decreases in contributions were offset by an increase in capital grants in the amount of \$9,389. There was no partial OWDA loan forgiveness during 2019 for the Water Fund. The Sewer and Water Funds had decreases in interest and fiscal charges due to the decrease in outstanding balances from 2018 to 2019. All of the operating expenses in the Sewer and Water Funds had increases in 2019 compared to 2018 except for the decrease in contractual services during 2019 for the Water Fund in the amount of \$313,471 which was due to higher repair costs and services in 2018 compared to 2019. The largest increases in the Sewer and Water Funds operating expenses were in fringe benefits which was attributed to the increase in the net pension and net OPEB liabilities. All of the remaining operating expense increases can be attributed toward the increase in customers and the increase in day-to-day operations.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced a decrease in claims activity during 2019 compared to 2018; however, claims payable increased by \$89,000 during 2019 in the Internal Service Fund due to the timing of when claims were submitted for payment.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 3.3 percent or \$1,792,069. The legislative and executive, public safety, and transfers out reflected the largest increases in appropriations and were offset by decreases in appropriations in judicial and human services. The \$1,475,506 increase in legislative and executive appropriations was primarily due to increases in capital outlay of \$1,347,887 in the Board of Elections department due to the purchase of new voting machines. The \$309,313 increase in public safety is primarily due to increases in capital outlay of \$476,816, which were offset by decreases in materials and supplies of \$137,034 in the sheriff department. The increase in transfers out is due to more money being required for capital related projects in the capital project funds and additional grant matches than originally expected. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$3,077,408 due in part to general government legislative and executive of \$1,002,901, judicial of \$797,266, human services of \$641,011, human services of \$371,947, and other of \$195,242.

The County's budgeted revenues, including other financing sources, increased by 3.2 percent primarily due to increases in estimated intergovernmental revenues of \$1,407,287 and decreases in transfers in of \$15,550. Actual revenues, excluding other financing sources, exceeded the final budget by \$7,934,429 primarily due to sales taxes, interest, charges for services, intergovernmental, property taxes, permissive real property transfer taxes, and other of \$2,817,272, \$1,545,784, \$1,201,449, \$954,731, \$522,413, \$442,224, and \$412,142, respectively. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2019, reflects a fund balance of \$14,466,225 which is \$10,247,434 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2019, and December 31, 2018, the County had invested \$269,301,715 and \$267,260,995, net of accumulated depreciation of \$189,558,645 and \$180,713,170, respectively, in a broad range of capital assets, as shown in the table as follows.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Capital Assets, Net of Depreciation
As of December 31, 2019, with comparatives as of December 31, 2018

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 6,166,488	\$ 6,050,301	\$ 3,275,664	\$ 3,275,664	\$ 9,442,152	\$ 9,325,965
Construction in Progress	2,360,024	3,679,186	578,923	667,073	2,938,947	4,346,259
Buildings and Improvements	57,255,309	55,481,759	12,514,255	13,245,885	69,769,564	68,727,644
Improvements Other Than						
Buildings	6,445,195	5,504,860	-	-	6,445,195	5,504,860
Equipment and Furniture	3,945,107	3,715,507	164,329	202,928	4,109,436	3,918,435
Infrastructure	131,812,537	131,997,140	42,257,450	41,249,325	174,069,987	173,246,465
Vehicles	2,372,348	1,974,421	154,086	216,946	2,526,434	2,191,367
Total Capital Assets, Net	<u>\$ 210,357,008</u>	<u>\$ 208,403,174</u>	<u>\$ 58,944,707</u>	<u>\$ 58,857,821</u>	<u>\$ 269,301,715</u>	<u>\$ 267,260,995</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$2,040,720 or 0.8 percent (a 0.9 percent increase for governmental activities and a 0.1 percent increase for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 16 of the notes to the basic financial statements for additional capital asset related purchase commitments.

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

As of December 31, 2019, and December 31, 2018, the County had total debt of \$52,257,351 and \$56,873,238, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2019, with comparatives for December 31, 2018

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Special Assessment						
Bonds.....	\$ 518,152	\$ 610,783	\$ -	\$ -	\$ 518,152	\$ 610,783
General Obligation Bonds.....	33,945,405	36,209,289	11,936,800	13,710,147	45,882,205	49,919,436
Recovery Zone Bonds.....	-	-	2,575,000	2,665,000	2,575,000	2,665,000
Long-Term Loans.....	375,000	425,000	2,788,413	3,146,371	3,163,413	3,571,371
Capital Leases.....	105,241	86,132	13,340	20,516	118,581	106,648
	<u>\$ 34,943,798</u>	<u>\$ 37,331,204</u>	<u>\$ 17,313,553</u>	<u>\$ 19,542,034</u>	<u>\$ 52,257,351</u>	<u>\$ 56,873,238</u>

For additional information on debt, see Note 17 the basic financial statements.

During 2019, there were no new debt issuances; however, governmental activities had an inception of capital leases in the amount of \$61,382.

During 2019, the County repaid \$407,958 in long-term loans, paid down general obligation bonds including premiums and discounts by \$4,037,231, paid down business-type recovery zone economic development bonds by \$90,000, and paid down special assessment debt including premiums by \$92,631. The County paid down capital leases by \$49,449. The net pension liability and net other post-employment benefits under GASB 68 and 75 are also reported as a long-term obligations that have been previously disclosed within the management's discussion and analysis.

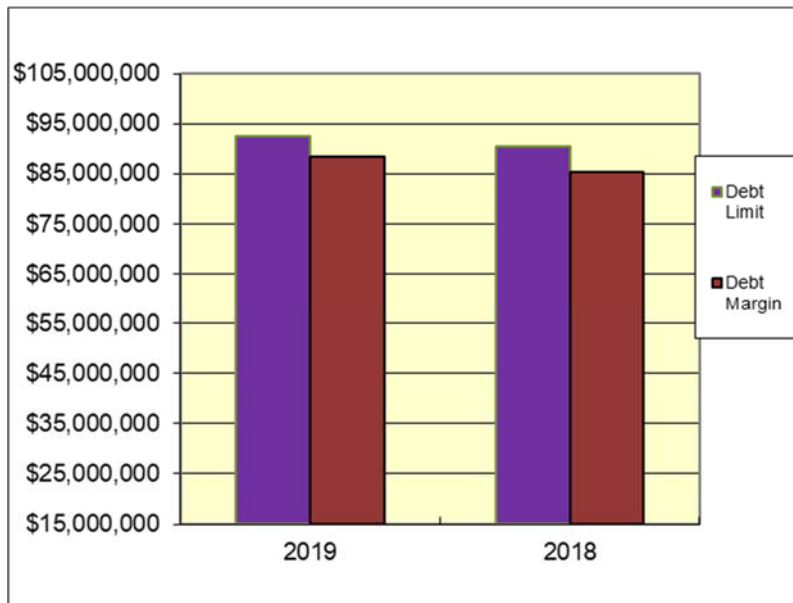
Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$88,383,714 for 2019 and it was \$85,437,161 for 2018. This is the additional amount of debt the County could issue. The debt margin increased \$2,946,553 from 2018 to 2019 due to an increase in overall assessed property values and a decrease in overall debt outstanding. The County's overall legal debt limit was \$92,515,311 for 2019 as compared to \$90,558,385 for 2018.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2019, is approximately \$33.5 million.

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

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2019 to \$3.76 billion from the prior year of \$3.68 billion. This increase is due to the County's 2019 reappraisal.

The various economic factors were considered in the preparation of the County's 2019 budget and will be considered in the preparation of future budgets. With the slight increase in elected officials' salaries in accordance with statute, a small increase in salaries and benefits for law enforcement, and a five percent increase in health insurance benefits, the Commissioners took a conservative budget approach for the General Fund in 2019 by allowing a few minimal increases for some department allocations and other operating expenses.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The 2020 General Fund budget was adopted at \$49.9 million, an increase of 1.0 percent over the current 2019 budget and a 3.0 percent increase over the original 2019 budget. Increases in the 2020 budget were largely due to there being 27 pays in 2020 as opposed to 26 pays in a normal year, the existence of one-time planned expenditures in various departments, merit based and negotiated salary increases, and increases in health insurance benefits.

When the COVID-19 pandemic began in March, 2020, the United States, the State of Ohio, and Fairfield County each declared a state of emergency. The County immediately recognized the need to review and reduce budgeted expenditures. Capital projects were evaluated and determined to be either crucial and would continue for the current budget, or whether they could be delayed until further data and funds were available. The County also implemented a hiring freeze for new personnel that were included in the 2020 budget and did not fill vacant positions. It is unknown at this time what the financial implications will be from the pandemic, but management meets on a regular basis to review financial data and report the information to Commission.

Requests for Information

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 83,351,655	\$ 20,900,364	\$ 104,252,019	\$ -
Cash and Cash Equivalents.....	-	-	-	340,600
Cash and Cash Equivalents in Segregated Accounts	581,511	790,635	1,372,146	-
Cash and cash equivalents with fiscal agents	399,609	-	399,609	-
Sales Taxes Receivable	6,271,245	-	6,271,245	-
Internal Balances.....	(18,667)	18,667	-	-
Inventory Held for Resale	-	-	-	12,536
Materials and Supplies Inventory	585,981	209,533	795,514	-
Permissive Motor Vehicle License Tax Receivable	211,801	-	211,801	-
Accrued Interest Receivable	306,991	437	307,428	-
Intergovernmental Receivable	14,453,242	3,054	14,456,296	-
Prepaid Items	651,456	34,591	686,047	1,827
Accounts Receivable	604,820	1,929,933	2,534,753	8,615
Lodging Taxes Receivable	117,908	-	117,908	-
Property Taxes Receivable	46,786,707	-	46,786,707	-
Notes Receivable	1,260,000	-	1,260,000	-
Loans Receivable	660,492	-	660,492	-
Special Assessments Receivable	638,844	331,584	970,428	-
Net Pension Asset	206,584	4,696	211,280	-
Net OPEB Asset	103,034	-	103,034	-
Investment in Joint Venture	1,316,421	-	1,316,421	-
Capital Assets not Being Depreciated	8,526,512	3,854,587	12,381,099	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	201,830,496	55,090,120	256,920,616	71,909
Total Assets	368,846,642	83,168,201	452,014,843	435,487
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	319,978	571,868	891,846	-
Pension	22,363,815	501,882	22,865,697	-
OPEB	2,823,124	63,662	2,886,786	-
Total Deferred Outflows of Resources	\$ 25,506,917	\$ 1,137,412	\$ 26,644,329	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 2,599,267	\$ 80,634	\$ 2,679,901	\$ -
Employee Payroll Withholdings.....	327,014	7,371	334,385	-
Matured Compensated Absences Payable.....	17,185	-	17,185	-
Matured Capital Leases Payable.....	2,257	-	2,257	-
Matured Interest Payable.....	226	-	226	-
Intergovernmental Payable.....	1,395,275	36,154	1,431,429	17,113
Accounts Payable.....	3,040,902	81,881	3,122,783	13,078
Contracts Payable.....	702,963	12,788	715,751	-
Retainage Payable.....	245,806	-	245,806	-
Accrued Interest Payable.....	26,765	41,016	67,781	-
Claims Payable.....	1,098,000	-	1,098,000	-
Customer Deposits Payable.....	-	670,518	670,518	-
Long-Term Liabilities:				
Due Within One Year	5,016,342	2,325,053	7,341,395	-
Due Within More Than One Year:				
Net Pension Liability	75,783,561	1,691,086	77,474,647	-
Net OPEB Liability	34,670,399	787,964	35,458,363	-
Other Amounts Due In More Than One Year	35,079,529	15,182,818	50,262,347	-
Total Liabilities	160,005,491	20,917,283	180,922,774	30,191
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance				
Current Year Operations	45,806,394	-	45,806,394	-
Pension	1,371,796	27,928	1,399,724	-
OPEB	261,057	3,080	264,137	-
Total Deferred Inflows of Resources	47,439,247	31,008	47,470,255	-
NET POSITION				
Net Investment in Capital Assets.....	176,457,060	43,587,308	220,044,368	71,909
Restricted for:				
Capital Projects.....	739,835	1,322,137	2,061,972	-
Debt Service.....	5,693	100,556	106,249	-
Other Purposes.....	3,816,228	-	3,816,228	-
Real Estate Assessment and Delinquencies.....	4,510,409	-	4,510,409	-
Road, Bridge, and Culvert Projects.....	8,050,697	-	8,050,697	-
Ditch Maintenance.....	1,849,031	-	1,849,031	-
Developmental Disabilities.....	22,196,537	-	22,196,537	-
Mental Health.....	7,046,244	-	7,046,244	-
Children Services and Children's Trust.....	2,982,130	-	2,982,130	-
Child, Adult, and Senior Protective Services.....	9,627,811	-	9,627,811	-
Child Support Enforcement.....	3,602,167	-	3,602,167	-
Juvenile Court Services.....	344,466	-	344,466	-
Dog and Kennel Services.....	179,453	-	179,453	-
Wireless 9-1-1 Services.....	156,453	-	156,453	-
Youth Services.....	685,253	-	685,253	-
Community Development Block Grant.....	1,117,788	-	1,117,788	-
Economic Development Assistance.....	842,873	-	842,873	-
Court Computer Services.....	1,240,313	-	1,240,313	-
Unrestricted (Deficit).....	(58,541,620)	18,347,321	(40,194,299)	333,387
Total Net Position.....	\$ 186,908,821	\$ 63,357,322	\$ 250,266,143	\$ 405,296

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

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
Primary Government:					
Governmental Activities:					
General Government:					
Legislative and Executive	\$ 19,695,531	\$ 8,813,267	\$ 67,350	\$ -	\$ (10,814,914)
Intergovernmental	2,361,477	-	-	-	(2,361,477)
Judicial	8,468,554	1,482,597	1,582,978	-	(5,402,979)
Public Safety	27,202,067	3,187,325	1,857,276	-	(22,157,466)
Intergovernmental	394,013	-	369,557	-	(24,456)
External Portion	592,073	597,281	-	-	5,208
Public Works	13,701,453	3,444,734	7,202,060	945,891	(2,108,768)
External Portion	309,647	312,371	-	-	2,724
Health	27,811,291	1,688,341	11,483,043	-	(14,639,907)
Human Services	32,870,167	3,557,232	16,672,859	-	(12,640,076)
External Portion	54,443	54,922	-	-	479
Urban Redevelopment and					
Housing	58,925	355	109,410	-	50,840
Intergovernmental	394,436	-	-	-	(394,436)
Transportation	278,935	-	-	-	(278,935)
Interest and Fiscal Charges	1,348,832	-	-	-	(1,348,832)
Total Governmental Activities	<u>135,541,844</u>	<u>23,138,425</u>	<u>39,344,533</u>	<u>945,891</u>	<u>(72,112,995)</u>
Business-Type Activities:					
Sewer	4,316,567	5,130,566	-	1,657,264	2,471,263
Water	<u>3,647,143</u>	<u>3,759,709</u>	<u>-</u>	<u>1,009,951</u>	<u>1,122,517</u>
Total Business-Type Activities	<u>7,963,710</u>	<u>8,890,275</u>	<u>-</u>	<u>2,667,215</u>	<u>3,593,780</u>
Total Primary Government.....	<u>\$ 143,505,554</u>	<u>\$ 32,028,700</u>	<u>\$ 39,344,533</u>	<u>\$ 3,613,106</u>	<u>\$ (68,519,215)</u>
Component Unit:					
Fairfield County Airport Authority.....	<u>\$ 609,367</u>	<u>\$ 519,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (89,733)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
Changes in Net Position:				
Net (Expense) Revenue	\$ (72,112,995)	\$ 3,593,780	\$ (68,519,215)	\$ (89,733)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 8,766,303	\$ -	\$ 8,766,303	\$ -
Public Works	1,395,077	-	1,395,077	-
Health	17,505,537	-	17,505,537	-
Human Services	8,565,838	-	8,565,838	-
Permissive Real Property Transfer Taxes Levied for General Purposes	2,449,670	-	2,449,670	-
Lodging Tax Levied for Public Works	519,326	-	519,326	-
Sales Taxes Levied for				
General Purposes	22,709,068	-	22,709,068	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,434,958	-	4,434,958	-
Unrestricted Interest	3,592,037	18,763	3,610,800	-
Unrestricted Contributions	3,500	-	3,500	-
Gain on Sale of Capital Assets	-	5,336	5,336	-
In-Kind Contributions	-	-	-	21,129
Other	1,635,634	25,962	1,661,596	20,633
Total General Revenues.....	71,576,948	50,061	71,627,009	41,762
Increase (Decrease) in Net Position.....	(536,047)	3,643,841	3,107,794	(47,971)
Net Position Beginning of Year (Restated - See Note 3).....	187,444,868	59,713,481	247,158,349	453,267
Net Position End of Year.....	\$ 186,908,821	\$ 63,357,322	\$ 250,266,143	\$ 405,296

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2019

	General Fund	Community Services Fund	Developmental Disabilities Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 14,839,163	\$ 1,288,520	\$ 22,804,083
Cash and Cash Equivalents in Segregated Accounts.....	366,821	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	151,759	-	-
Receivables:			
Property Taxes	10,981,697	-	16,871,900
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	6,271,245	-	-
Accounts	252,518	50,155	18,555
Interfund	3,423,230	365,684	-
Special Assessments	-	-	-
Accrued Interest	300,934	-	-
Loans	-	-	-
Notes	1,260,000	-	-
Intergovernmental	2,874,688	288,115	923,586
Materials and Supplies Inventory.....	109,902	22,344	23,979
Prepaid Items.....	332,866	32,046	1,301
Total Assets.....	<u>\$ 41,164,823</u>	<u>\$ 2,046,864</u>	<u>\$ 40,643,404</u>
LIABILITIES			
Accounts Payable.....	\$ 851,991	\$ 288,933	\$ 235,221
Contracts Payable.....	2,318	-	2,501
Accrued Wages and Benefits Payable.....	1,207,548	469,074	427,707
Matured Compensated Absences Payable.....	1,301	1,783	8,519
Retainage Payable.....	-	-	-
Interfund Payable.....	15,373	19,439	4,275
Employee Payroll Withholdings.....	196,035	44,473	40,382
Intergovernmental Payable.....	694,325	162,229	329,039
Matured Interest Payable.....	52	18	156
Matured Capital Leases Payable.....	290	914	1,053
Total Liabilities.....	<u>2,969,233</u>	<u>986,863</u>	<u>1,048,853</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	10,746,254	-	16,521,529
Unavailable Revenue.....	4,703,984	5,495	1,007,266
Total Deferred Inflows of Resources.....	<u>15,450,238</u>	<u>5,495</u>	<u>17,528,795</u>
FUND BALANCES			
Nonspendable.....	1,732,547	54,390	25,280
Restricted.....	-	1,000,116	22,040,476
Committed.....	751,028	-	-
Assigned.....	10,036,673	-	-
Unassigned (Deficit).....	10,225,104	-	-
Total Fund Balances	<u>22,745,352</u>	<u>1,054,506</u>	<u>22,065,756</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 41,164,823</u>	<u>\$ 2,046,864</u>	<u>\$ 40,643,404</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 5,219,423	\$ 7,287,561	\$ 30,068,131	\$ 81,506,881
-	-	214,690	581,511
-	-	446,642	598,401
6,644,238	7,620,847	4,668,025	46,786,707
-	-	117,908	117,908
-	-	211,801	211,801
-	-	-	6,271,245
8,745	-	214,156	544,129
15,832	-	7,918	3,812,664
-	-	638,844	638,844
-	-	2,933	303,867
-	-	660,492	660,492
-	-	-	1,260,000
2,280,268	220,656	7,865,929	14,453,242
-	-	429,756	585,981
55,112	-	96,588	517,913
<u>\$ 14,223,618</u>	<u>\$ 15,129,064</u>	<u>\$ 45,643,813</u>	<u>\$ 158,851,586</u>
\$ 517,961	\$ -	\$ 1,068,589	\$ 2,962,695
-	-	698,144	702,963
37,306	-	457,632	2,599,267
-	-	5,582	17,185
-	-	245,806	245,806
268	25,975	3,752,778	3,818,108
4,066	-	42,058	327,014
13,841	-	195,841	1,395,275
-	-	-	226
-	-	-	2,257
<u>573,442</u>	<u>25,975</u>	<u>6,466,430</u>	<u>12,070,796</u>
6,504,462	7,460,600	4,573,549	45,806,394
1,955,238	380,903	6,028,356	14,081,242
<u>8,459,700</u>	<u>7,841,503</u>	<u>10,601,905</u>	<u>59,887,636</u>
55,112	-	727,180	2,594,509
5,135,364	7,261,586	26,045,497	61,483,039
-	-	2,523,898	3,274,926
-	-	185,504	10,222,177
-	-	(906,601)	9,318,503
<u>5,190,476</u>	<u>7,261,586</u>	<u>28,575,478</u>	<u>86,893,154</u>
<u>\$ 14,223,618</u>	<u>\$ 15,129,064</u>	<u>\$ 45,643,813</u>	<u>\$ 158,851,586</u>

Fairfield County, Ohio

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

December 31, 2019

Total Fund Balances for Governmental Funds.....		\$ 86,893,154
<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.		210,357,008
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,316,421
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Property Taxes	980,313	
Sales Taxes	2,468,968	
Charges for Services	399,731	
Licenses and Permits	430	
Fines and Forfeitures	101,741	
Intergovernmental	9,218,315	
Special Assessments	638,844	
Accrued Interest	108,300	
Other	164,600	
		14,081,242
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		673,375
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(19,465)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(26,765)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		319,978
Long-term liabilities, premiums, and discounts are not due and payable in the current period and therefore are not reported in the funds:		
Special Assessment Bonds Payable and Unamortized Premiums	(518,152)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(29,866,575)	
Refunding Bonds Payable and Unamortized Premiums	(4,078,830)	
Long-Term Loans Payable	(375,000)	
Compensated Absences Payable	(5,152,073)	
Capital Leases Payable	(105,241)	
		(40,095,871)
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 the governmental funds:		
Net Pension Asset	206,584	
Net OPEB Asset	103,034	
Deferred Outflows - Pension	22,363,815	
Deferred Outflows - OPEB	2,823,124	
Net Pension Liability	(75,783,561)	
Net OPEB Liability	(34,670,399)	
Deferred Inflows - Pension	(1,371,796)	
Deferred Inflows - OPEB	(261,057)	
		(86,590,256)
Net Position of Governmental Activities		\$ 186,908,821

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

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Fairfield County, Ohio

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

For the Year Ended December 31, 2019

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Developmental Disabilities Fund</u>
REVENUES			
Property Taxes.....	\$ 8,790,132	\$ -	\$ 15,128,016
Permissive Real Property Transfer Taxes.....	2,449,670	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	22,570,707	-	-
Charges for Services.....	8,415,173	3,028,780	627,909
Licenses and Permits.....	68,134	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	66,040	-	-
Intergovernmental.....	7,019,226	8,787,867	6,772,581
Special Assessments.....	-	-	-
Interest.....	3,589,428	-	-
Rent.....	92,139	-	-
Donations.....	3,500	-	4,552
Other.....	491,635	369,706	85,931
Total Revenues.....	<u>53,555,784</u>	<u>12,186,353</u>	<u>22,618,989</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	13,942,296	-	-
Judicial	6,393,016	-	-
Public Safety	18,073,329	-	-
Public Works	-	-	-
Health	708,201	-	17,123,151
Human Services	991,502	12,349,442	-
Urban Redevelopment and Housing	-	-	-
Transportation	58,195	-	-
Other	16,911	-	-
Intergovernmental.....	2,104,822	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	12,855	11,968	17,450
Interest and Fiscal Charges	2,674	620	4,408
Total Expenditures.....	<u>42,303,801</u>	<u>12,362,030</u>	<u>17,145,009</u>
Excess of Revenues Over (Under) Expenditures.....	<u>11,251,983</u>	<u>(175,677)</u>	<u>5,473,980</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	12,315	2,003	-
Inception of Capital Lease.....	21,136	-	40,246
Transfers In.....	63,807	293,723	-
Transfers Out.....	(6,952,549)	-	(1,600,000)
Total Other Financing Sources (Use).....	<u>(6,855,291)</u>	<u>295,726</u>	<u>(1,559,754)</u>
Net Change in Fund Balances	4,396,692	120,049	3,914,226
Fund Balances Beginning of Year (Restated - See Note 3).....	18,348,660	934,457	18,151,530
Fund Balances End of Year.....	<u>\$ 22,745,352</u>	<u>\$ 1,054,506</u>	<u>\$ 22,065,756</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 2,403,064	\$ 6,859,107	\$ 3,139,596	\$ 36,319,915
-	-	-	2,449,670
-	-	519,326	519,326
-	-	-	22,570,707
217,039	-	4,976,073	17,264,974
-	-	694,555	762,689
-	-	2,599,555	2,599,555
-	-	681,016	747,056
3,014,641	462,346	20,021,937	46,078,598
-	-	132,400	132,400
-	-	88,547	3,677,975
8,200	-	302,954	403,293
7,485	-	104,801	120,338
17,268	-	481,542	1,446,082
<u>5,667,697</u>	<u>7,321,453</u>	<u>33,742,302</u>	<u>135,092,578</u>
-	-	4,669,006	18,611,302
-	-	973,700	7,366,716
-	-	3,108,597	21,181,926
-	-	10,620,659	10,620,659
5,566,653	-	1,775,369	25,173,374
-	5,650,901	10,823,745	29,815,590
-	-	56,235	56,235
-	-	-	58,195
-	-	-	16,911
-	-	1,045,104	3,149,926
-	-	4,632,926	4,632,926
-	-	2,345,000	2,387,273
-	-	1,304,540	1,312,242
<u>5,566,653</u>	<u>5,650,901</u>	<u>41,354,881</u>	<u>124,383,275</u>
<u>101,044</u>	<u>1,670,552</u>	<u>(7,612,579)</u>	<u>10,709,303</u>
-	-	61,366	75,684
-	-	-	61,382
-	-	8,856,336	9,213,866
-	-	(661,317)	(9,213,866)
-	-	8,256,385	137,066
<u>101,044</u>	<u>1,670,552</u>	<u>643,806</u>	<u>10,846,369</u>
<u>5,089,432</u>	<u>5,591,034</u>	<u>27,931,672</u>	<u>76,046,785</u>
<u>\$ 5,190,476</u>	<u>\$ 7,261,586</u>	<u>\$ 28,575,478</u>	<u>\$ 86,893,154</u>

Fairfield County, Ohio

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

Net Change in Fund Balances - Total Governmental Funds..... \$ 10,846,369

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

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

Capital Asset Additions	10,994,809	
Capital Contributions	149,786	
Current Year Depreciation	<u>(9,112,715)</u>	2,031,880

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

Proceeds from Sale of Capital Assets	(75,684)	
Loss on Disposal of Capital Assets	<u>(2,362)</u>	(78,046)

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

Property Taxes	(87,160)	
Sales Taxes	138,361	
Charges for Services	259,871	
Fines and Forfeitures	(9,252)	
Intergovernmental	(1,553,433)	
Special Assessments	13,264	
Interest	(34,398)	
Other	<u>128,861</u>	(1,143,886)

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

(99,286)

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

Special Assessment Bonds	90,000	
General Obligation Bonds	920,000	
Refunding Bonds	1,285,000	
Long-Term Loans Payable	50,000	
Capital Leases	<u>42,273</u>	2,387,273

Grant funding previously recognized is expensed on the Statement of Activities in the year of contravention of grant guidelines

\$ (12,354)

(continued)

Fairfield County, Ohio

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
 For the Year Ended December 31, 2019

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Amortization of Deferred Charges on Refunding	\$ (103,190)	
Accrued Interest Payable	5,085	
Amortization on Premium of Special Assessment Bonds	2,631	
Amortization on Premium of General Obligation Bonds	26,663	
Amortization on Premium of Refunding Bonds	32,677	
Amortization on Discount of General Obligation Bonds	(456)	(36,590)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated Absences Payable		(568,943)
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The internal service fund used by management to charge the costs of insurance to Individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:

Change in Net Position		220,152
Internal Balances		(8,201)

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

		(61,382)
--	--	----------

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

Pension	5,473,294	
OPEB	45,112	5,518,406

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

Pension	(16,394,913)	
OPEB	(3,136,526)	(19,531,439)

Change in Net Position of Governmental Activities..... **\$ (536,047)**

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 8,211,000	\$ 8,211,000	\$ 8,733,413	\$ 522,413
Permissive Real Property Transfer Taxes.....	2,000,000	2,000,000	2,442,224	442,224
Sales Taxes.....	19,500,000	19,500,000	22,317,272	2,817,272
Charges for Services.....	7,178,448	7,177,348	8,378,797	1,201,449
Licenses and Permits.....	56,500	56,500	68,134	11,634
Fines and Forfeitures.....	60,000	60,000	64,561	4,561
Intergovernmental.....	4,530,000	5,937,287	6,892,018	954,731
Interest.....	1,000,000	1,000,000	2,545,784	1,545,784
Rent.....	66,000	66,000	84,719	18,719
Donations.....	-	-	3,500	3,500
Other.....	84,800	82,505	494,647	412,142
Total Revenues.....	42,686,748	44,090,640	52,025,069	7,934,429
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	15,813,183	17,288,689	16,285,788	1,002,901
Judicial	7,443,587	7,302,953	6,505,687	797,266
Public Safety	19,090,298	19,399,611	18,758,600	641,011
Health	818,649	820,119	819,790	329
Human Services	1,834,167	1,671,147	1,299,200	371,947
Transportation	75,000	75,000	75,000	-
Other	2,413,613	2,372,802	2,177,560	195,242
Total Expenditures.....	47,488,497	48,930,321	45,921,625	3,008,696
Excess of Revenues Over (Under) Expenditures	(4,801,749)	(4,839,681)	6,103,444	10,943,125
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	600	8,065	7,465
Advances In.....	-	-	1,524,739	1,524,739
Advances Out.....	-	-	(1,872,837)	(1,872,837)
Transfers In.....	100,000	84,450	63,807	(20,643)
Transfers Out.....	(6,671,016)	(7,021,261)	(6,952,549)	68,712
Total Other Financing Sources (Uses).....	(6,571,016)	(6,936,211)	(7,228,775)	(292,564)
Net Change in Fund Balance	(11,372,765)	(11,775,892)	(1,125,331)	10,650,561
Fund Balance Beginning of Year	13,351,324	13,351,324	13,351,324	-
Prior Year Encumbrances Appropriated.....	2,240,232	2,240,232	2,240,232	-
Fund Balance End of Year	\$ 4,218,791	\$ 3,815,664	\$ 14,466,225	\$ 10,650,561

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY SERVICES FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 4,055,468	\$ 4,055,468	\$ 2,966,056	\$ (1,089,412)
Intergovernmental.....	9,427,772	9,427,772	8,719,340	(708,432)
Donations.....	100	100	-	(100)
Other.....	222,650	222,650	408,378	185,728
Total Revenues.....	13,705,990	13,705,990	12,093,774	(1,612,216)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,991,530	5,962,530	5,435,918	526,612
Fringe Benefits	3,169,635	3,189,008	2,716,227	472,781
Contractual Services	4,543,741	4,573,025	3,968,188	604,837
Materials and Supplies	232,792	251,183	194,484	56,699
Capital Outlay	50,000	125,000	76,005	48,995
Other	10,000	10,000	157	9,843
Total Expenditures.....	13,997,698	14,110,746	12,390,979	1,719,767
Excess of Revenues Under Expenditures.....	(291,708)	(404,756)	(297,205)	107,551
OTHER FINANCING SOURCES				
Sale of Capital Assets.....	-	-	2,003	2,003
Transfers In.....	226,450	226,450	293,723	67,273
Total Other Financing Sources.....	226,450	226,450	295,726	69,276
Net Change in Fund Balance.....	(65,258)	(178,306)	(1,479)	176,827
Fund Balance Beginning of Year.....	833,607	833,607	833,607	-
Prior Year Encumbrances Appropriated.....	283,470	283,470	283,470	-
Fund Balance End of Year.....	\$ 1,051,819	\$ 938,771	\$ 1,115,598	\$ 176,827

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive Negative (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 14,500,000	\$ 14,500,000	\$ 15,100,337	\$ 600,337
Charges for Services.....	575,000	575,000	629,460	54,460
Intergovernmental.....	3,878,925	4,034,568	6,807,896	2,773,328
Donations.....	-	-	4,552	4,552
Other.....	-	-	88,193	88,193
Total Revenues.....	<u>18,953,925</u>	<u>19,109,568</u>	<u>22,630,438</u>	<u>3,520,870</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,931,338	6,931,338	6,480,993	450,345
Fringe Benefits	3,280,759	3,280,759	3,039,079	241,680
Contractual Services	5,677,181	5,810,109	4,906,262	903,847
Materials and Supplies	443,984	405,752	324,098	81,654
Capital Outlay	2,562,976	1,064,052	482,779	581,273
Other	5,381,986	4,946,132	4,946,132	-
Total Expenditures.....	<u>24,278,224</u>	<u>22,438,142</u>	<u>20,179,343</u>	<u>2,258,799</u>
Excess of Revenues Over (Under) Expenditures.....	(5,324,299)	(3,328,574)	2,451,095	5,779,669
OTHER FINANCING USE				
Transfers Out.....	<u>(100,000)</u>	<u>(1,700,000)</u>	<u>(1,600,000)</u>	<u>100,000</u>
Net Change in Fund Balance	(5,424,299)	(5,028,574)	851,095	5,879,669
Fund Balance Beginning of Year	16,595,940	16,595,940	16,595,940	-
Prior Year Encumbrances Appropriated.....	<u>2,315,306</u>	<u>2,315,306</u>	<u>2,315,306</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 13,486,947</u>	<u>\$ 13,882,672</u>	<u>\$ 19,762,341</u>	<u>\$ 5,879,669</u>

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 2,101,800	\$ 2,101,800	\$ 2,264,971	\$ 163,171
Charges for Services.....	169,000	169,000	233,627	64,627
Intergovernmental.....	2,033,281	2,033,281	3,159,878	1,126,597
Rent.....	9,000	9,000	4,573	(4,427)
Donations.....	500	500	7,485	6,985
Other.....	12,541	12,541	20,839	8,298
Total Revenues.....	<u>4,326,122</u>	<u>4,326,122</u>	<u>5,691,373</u>	<u>1,365,251</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	681,900	681,900	649,967	31,933
Fringe Benefits	270,834	270,834	242,177	28,657
Contractual Services	5,116,374	5,791,585	4,952,909	838,676
Materials and Supplies	55,000	102,000	67,580	34,420
Capital Outlay	8,250	19,250	7,197	12,053
Total Expenditures.....	<u>6,132,358</u>	<u>6,865,569</u>	<u>5,919,830</u>	<u>945,739</u>
Net Change in Fund Balance.....	(1,806,236)	(2,539,447)	(228,457)	2,310,990
Fund Balance Beginning of Year.....	3,930,165	3,930,165	3,930,165	-
Prior Year Encumbrances Appropriated.....	678,339	678,339	678,339	-
Fund Balance End of Year.....	<u>\$ 2,802,268</u>	<u>\$ 2,069,057</u>	<u>\$ 4,380,047</u>	<u>\$ 2,310,990</u>

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 6,703,706	\$ 6,703,706	\$ 6,847,930	\$ 144,224
Intergovernmental.....	462,102	462,102	462,346	244
Total Revenues.....	7,165,808	7,165,808	7,310,276	144,468
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	1,614,264	1,614,264	1,603,312	10,952
Fringe Benefits	809,555	809,555	804,064	5,491
Contractual Services	3,273,283	3,273,283	3,251,074	22,209
Total Expenditures.....	5,697,102	5,697,102	5,658,450	38,652
Net Change in Fund Balance.....	1,468,706	1,468,706	1,651,826	183,120
Fund Balance Beginning of Year.....	5,388,049	5,388,049	5,388,049	-
Fund Balance End of Year.....	\$ 6,856,755	\$ 6,856,755	\$ 7,039,875	\$ 183,120

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

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

December 31, 2019

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 12,208,608	\$ 6,814,176	\$ 19,022,784	\$ 1,246,373
Cash and Cash Equivalents				
in Segregated Accounts	344,963	445,672	790,635	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	399,609
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,207,062	-	1,207,062	-
Receivables:				
Accounts	1,071,188	858,745	1,929,933	60,691
Interfund	831	189	1,020	6,242
Special Assessments	1,336	-	1,336	-
Accrued Interest	437	-	437	3,124
Intergovernmental	2,946	108	3,054	-
Materials and Supplies Inventory.....	96,388	113,145	209,533	-
Prepaid Items.....	16,440	18,151	34,591	133,543
Total Current Assets.....	14,950,199	8,250,186	23,200,385	1,849,582
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	664,507	6,011	670,518	-
Special Assessment Receivable	219,722	110,526	330,248	-
Net Pension Asset	2,348	2,348	4,696	-
Capital Assets Not Being Depreciated	355,221	3,499,366	3,854,587	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	31,063,626	24,026,494	55,090,120	-
Total Noncurrent Assets.....	32,305,424	27,644,745	59,950,169	-
Total Assets.....	47,255,623	35,894,931	83,150,554	1,849,582
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	334,887	236,981	571,868	-
Pension	250,941	250,941	501,882	-
OPEB	31,831	31,831	63,662	-
Total Deferred Outflows of Resources	617,659	519,753	1,137,412	-

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

(Continued)

December 31, 2019

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 35,458	\$ 46,423	\$ 81,881	\$ 78,207
Contracts Payable	12,788	-	12,788	-
Accrued Wages and Benefits Payable	41,173	39,461	80,634	-
Interfund Payable	909	909	1,818	-
Intergovernmental Payable	26,282	9,872	36,154	-
Accrued Interest Payable	22,899	18,117	41,016	-
Claims payable	-	-	-	1,098,000
Employee Payroll Withholdings	5,551	1,820	7,371	-
Current Portion of:				
Compensated Absences Payable	80,198	27,403	107,601	-
Capital Leases	3,063	3,063	6,126	-
OPWC Loans Payable	4,278	3,330	7,608	-
OWDA Loans Payable	203,583	140,135	343,718	-
General Obligation Bonds Payable	1,030,000	830,000	1,860,000	-
Total Current Liabilities	<u>1,466,182</u>	<u>1,120,533</u>	<u>2,586,715</u>	<u>1,176,207</u>
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	664,507	6,011	670,518	-
Compensated Absences	65,501	21,216	86,717	-
Capital Leases	3,607	3,607	7,214	-
OPWC Loans Payable	14,976	43,300	58,276	-
OWDA Loans Payable	730,623	1,648,188	2,378,811	-
General Obligation Bonds Payable	7,274,133	5,377,667	12,651,800	-
Net Pension Liability	845,543	845,543	1,691,086	-
Net OPEB Liability	393,982	393,982	787,964	-
Total Long-Term Liabilities	<u>9,992,872</u>	<u>8,339,514</u>	<u>18,332,386</u>	<u>-</u>
Total Liabilities	<u>11,459,054</u>	<u>9,460,047</u>	<u>20,919,101</u>	<u>1,176,207</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	13,964	13,964	27,928	-
OPEB	1,540	1,540	3,080	-
Total Deferred Inflows of Resources	<u>15,504</u>	<u>15,504</u>	<u>31,008</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	23,798,507	19,788,801	43,587,308	-
Restricted for Capital Projects	1,207,062	115,075	1,322,137	-
Restricted for Debt Service	83,396	17,160	100,556	-
Unrestricted	11,309,759	7,018,097	18,327,856	673,375
Total Net Position	<u>\$ 36,398,724</u>	<u>\$ 26,939,133</u>	<u>63,337,857</u>	<u>\$ 673,375</u>

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

Net position of business-type activities	19,465
	<u>\$ 63,357,322</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
OPERATING REVENUES:				
Charges for Services	\$ 5,130,566	\$ 3,759,709	\$ 8,890,275	\$ 14,635,104
OPERATING EXPENSES:				
Personal Services	662,745	618,391	1,281,136	-
Fringe Benefits	445,376	437,498	882,874	-
Contractual Services	1,488,520	692,951	2,181,471	613,423
Claims	-	-	-	13,868,145
Materials and Supplies	169,800	483,711	653,511	25,914
Other Operating Expenses	65,075	56,875	121,950	-
Depreciation	1,100,419	1,051,654	2,152,073	-
Total Operating Expenses	3,931,935	3,341,080	7,273,015	14,507,482
Operating Income	1,198,631	418,629	1,617,260	127,622
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	11,508	7,255	18,763	31,839
Gain on Sale of Capital Assets	2,668	2,668	5,336	-
Interest and Fiscal Charges	(393,013)	(305,883)	(698,896)	-
Other Non-Operating Revenues	23,864	2,098	25,962	60,691
Total Non-Operating Revenues (Expenses)	(354,973)	(293,862)	(648,835)	92,530
Gain Before Capital Contributions.....	843,658	124,767	968,425	220,152
Capital Contributions	1,657,264	1,009,951	2,667,215	-
Change in Net Position	2,500,922	1,134,718	3,635,640	220,152
Net Position Beginning of Year.....	33,897,802	25,804,415		453,223
Net Position End of Year	\$ 36,398,724	\$ 26,939,133		\$ 673,375

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

Change in net position of business-type activities	8,201
	<u>\$ 3,643,841</u>

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

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers.....	\$ 4,812,891	\$ 3,608,538	\$ 8,421,429	\$ -
Cash Received from Transactions With Other Funds.....	-	-	-	13,670,529
Cash Received from Transactions For Outside Organizations.....	-	-	-	964,575
Cash Payments for Employee Services and Benefits	(728,330)	(752,458)	(1,480,788)	-
Cash Payments for Goods and Services.....	(1,775,539)	(1,245,394)	(3,020,933)	(529,548)
Cash Payments for Claims.....	-	-	-	(13,779,145)
Cash Payments for Transactions with Other Funds.....	(183,603)	(175,445)	(359,048)	-
Other Operating Expenses.....	(65,075)	(56,875)	(121,950)	-
Other Non-Operating Revenues.....	24,001	2,242	26,243	-
Customer Deposits Received.....	155,181	-	155,181	-
Customer Deposits Returned.....	(68,600)	(100)	(68,700)	-
Net Cash Provided by Operating Activities.....	2,170,926	1,380,508	3,551,434	326,411
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	31,652	31,652	63,304	-
Tap-In Fees.....	706,928	564,160	1,271,088	-
Sale of capital assets.....	2,668	2,668	5,336	-
Special Assessments	41,569	31,625	73,194	-
Acquisition of Capital Assets.....	(242,350)	(1,022,196)	(1,264,546)	-
Principal Paid on Capital Leases Payable.....	(3,588)	(3,588)	(7,176)	-
Principal Paid on OWDA Loan.....	(191,535)	(155,482)	(347,017)	-
Principal Paid on OPWC Loan.....	(4,279)	(6,662)	(10,941)	-
Principal Paid on Recovery Zone Bonds.....	(45,000)	(45,000)	(90,000)	-
Principal Paid on General Obligation Bonds.....	(970,000)	(760,000)	(1,730,000)	-
Interest Paid on Capital Leases Payable	(804)	(804)	(1,608)	-
Interest paid on OWDA loan.....	(44,203)	(29,874)	(74,077)	-
Interest Paid on Recovery Zone Bonds.....	(74,868)	(74,868)	(149,736)	-
Interest Paid on General Obligation Bonds.....	(227,328)	(164,057)	(391,385)	-
Net Cash Used for Capital and Related Financing Activities	(1,021,138)	(1,632,426)	(2,653,564)	-
Cash Flows From Investing Activities				
Interest.....	12,281	8,629	20,910	30,294
Net Increase (Decrease) in Cash and Cash Equivalents.....	1,162,069	(243,289)	918,780	356,705
Cash and Cash Equivalents Beginning of Year.....	13,263,071	7,509,148	20,772,219	1,289,277
Cash and Cash Equivalents End of Year.....	\$ 14,425,140	\$ 7,265,859	\$ 21,690,999	\$ 1,645,982

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	\$ 1,198,631	\$ 418,629	\$ 1,617,260	\$ 127,622
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Other Non-Operating Revenues	23,864	2,098	25,962	60,691
Depreciation Expense	1,100,419	1,051,654	2,152,073	-
(Increases) Decreases in Assets:				
Accounts Receivable	(317,603)	(151,312)	(468,915)	(60,691)
Intergovernmental Receivable	(105)	67	(38)	-
Interfund Receivable	170	218	388	-
Materials and Supplies Inventory	(5,233)	(9,359)	(14,592)	-
Prepays	(7,907)	(7,971)	(15,878)	31,582
Net Pension Asset	(706)	(706)	(1,412)	-
Decrease in Deferred Outflows - Pension	183,464	183,464	366,928	-
Decrease in Deferred Outflows - OPEB	20,954	20,954	41,908	-
Increases (Decreases) in Liabilities:				
Accounts Payable	(48,301)	(47,296)	(95,597)	78,207
Accrued Wages and Benefits Payable	2,610	(1,847)	763	-
Compensated Absences Payable	24,838	(28,823)	(3,985)	-
Interfund Payable	(2,903)	(2,902)	(5,805)	-
Intergovernmental Payable	(49,422)	(4,104)	(53,526)	-
Customer Deposits	86,581	(100)	86,481	-
Claims payable	-	-	-	89,000
Employee Payroll Withholdings	5,551	1,820	7,371	-
Net Pension Liability	(916)	(916)	(1,832)	-
Net OPEB Liability	21,582	21,582	43,164	-
Decrease in Deferred Inflows - Pension	(57,573)	(57,573)	(115,146)	-
Decrease in Deferred Inflows - OPEB	(7,069)	(7,069)	(14,138)	-
Net Cash Provided by Operating Activities.....	<u>\$ 2,170,926</u>	<u>\$ 1,380,508</u>	<u>\$ 3,551,434</u>	<u>\$ 326,411</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$3,960 for contracts payable during 2018 and \$12,788 for contracts payable during 2019. The Sewer Fund reclassified \$181,551 from construction in progress to depreciable capital assets during 2019. Sewer Fund had \$22,800 in accounts receivable for tap-in fees as of December 31, 2018, and \$21,600 as of December 31, 2019. Sewer Fund had \$25,825 in unrecorded cash as of December 31, 2019, \$23,800 in tap-in fees, \$2,000 in deposits, and \$25 in charges for services. The Sewer Fund had \$16,313 in unrecorded cash as of December 31, 2018, \$16,201 in capital grants, and \$112 in charges for services. The Sewer Fund received \$919,884 in sewer lines from developers during 2019.

Water Fund payables relating to the acquisition of capital assets totaled \$356,732 for contracts payable and \$44,775 for retainage payable during 2018. During 2019, there were no payables relating to the acquisition of capital assets. The Water Fund reclassified \$778,466 from construction in progress to depreciable capital assets during 2019, of which \$586,925 was reported as construction in progress at December 31, 2018. The Water Fund had \$272,936 in accounts receivable for tap-in fees for December 31, 2018, and \$239,867 in accounts receivable for tap-in fees for December 31, 2019. Water Fund had \$44,532 in unrecorded cash as of December 31, 2018, \$16,201 in capital grants, \$2,006 in charges for services, and \$26,325 in other non-operating revenues. In 2019, the Water Fund had \$10,308 in unrecorded cash as of December 31, 2019, \$10,020 in tap-in fees, \$264 in charges for services, \$24 in other non-operating revenues, and \$1,820 in employee payroll withholdings. The Water Fund received \$447,208 in water lines from developers during 2019.

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

Fairfield County, Ohio

STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2019

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	14,540,256
Cash and Cash Equivalents in Segregated Accounts		1,297,529
Receivables:		
Property Taxes		190,278,573
Accounts		1,651,136
Special Assessments		1,119,435
Intergovernmental		4,091,672
Tax Increment Financing Receivable		4,102,953
Total Assets		<u>217,081,554</u>

LIABILITIES

Accounts Payable		342,790
Accrued Wages and Benefits Payable		159,111
Employee Payroll Withholdings		25,092
Intergovernmental Payable		11,442,633
Total Liabilities		<u>11,969,626</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations		186,851,633
Payment in Lieu of Taxes not Intended to Finance Current Year Operations		4,102,953
Total Deferred Inflows of Resources		<u>190,954,586</u>

NET POSITION

Restricted for Individuals, Organizations, and Other Governments	\$	<u>14,157,342</u>
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The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2019

ADDITIONS

Intergovernmental	\$ 7,718,251
Amounts Received as Fiscal Agent	13,515,358
Licenses and Permits and Fees for Other Governments	1,471,335
Fines and Forfeitures for Other Governments	86,942,981
Property Tax Collections for Other Governments	160,305,684
Tax Increment Financing Collections for Other Governments	3,626,608
Sheriff Sale Collections for Other Governments	158,998
Contributions from Individuals	851,955
Amounts Received for Others	5,780,453
Miscellaneous	252,481
Total Additions	<u>280,624,104</u>

DEDUCTIONS

Distributions as Fiscal Agent	12,610,587
Distributions of State Funds to Other Governments	7,718,251
Distributions to the State of Ohio	851,955
Licenses and Permits and Fees Distributions to Other Governments	1,602,623
Fines and Forfeitures Distributions to Other Governments	86,324,005
Property Tax Distributions to Other Governments	160,911,139
Tax Increment Financing to Other Governments	3,626,608
Special Assessment Distributions to Other Governments	136,343
Sheriff Sale Distributions to Other Governments	163,026
Distributions to Individuals	6,661,853
Total Deductions	<u>280,606,390</u>
Increase in Fiduciary Net Position	17,714
Net Position Beginning of Year (Restated - See Note 3)	<u>14,139,628</u>
Net Position End of Year	<u>\$ 14,157,342</u>

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

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Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

NOTE 1 – REPORTING ENTITY

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

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

Reporting Entity

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

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

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

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
December 31, 2019

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

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2019, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority. Financial statements can be obtained by writing to the Fairfield County Port Authority 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Sections 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling, and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. During 2019, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, Second Floor, Lancaster, Ohio 43130.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

Jointly Governed, Related Organizations, and Joint Ventures. The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Risk Sharing Pools. These organizations are presented in Notes 19 through 22. The organizations are:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

Fund Accounting

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

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

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

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

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

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

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

Fiduciary Funds. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Fairfield Department of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for the State-shared resources collected on behalf of other local governments.

Measurement Focus

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

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

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Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

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

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

Basis of Accounting

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

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

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

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

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

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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 (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows or 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 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. 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 and sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

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

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

Budgetary Process

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

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

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

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

Equity in Pooled Cash, Cash Equivalents, and Investments

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

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

During 2019, investments were limited to negotiable certificates of deposit, federal agency securities, governmental entity bonds and notes, and money market mutual funds.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2019.

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2019, interest was distributed to the General Fund, certain special revenue funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2019 amounted to \$3,589,428, which includes \$3,170,930 assigned from other County funds.

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

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

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

Receivables and Payables

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

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

Inventory

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

Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2019, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Internal Balances

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

Restricted Assets

The County has set aside certain resources in the General Fund, various special revenue and capital projects funds, and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Restricted cash and cash equivalents in the Economic Development Assistance Grant Special Revenue Fund represents the amount of money sequestered by the grantor, the Economic Development Administration, due to the lack of loan requests within the County; therefore, this money is not available for appropriations until the sequester has been removed by the grantor. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer and Water Enterprise Funds are for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted cash and cash equivalents in the remaining special revenue and capital project funds are for retainage payable owed to contractors for construction services.

Interfund Activity

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

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

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Capital Assets

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

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

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

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

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

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Bond Premiums, Discounts, and Issuance Costs

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

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

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

Bond issuance costs are expensed in the year of the debt issuance.

Deferred Charge on Refunding

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

Pensions/Other Postemployment Benefits (OPEB)

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

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Fund Balance

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

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2020's appropriated budget.

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Community Services, County Hotel Lodging, Emergency Management and Homeland Security, Marriage License, Bateson Beach, Litter Enforcement, Reese-Peters Home, Sheriff Services, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, and Target Community Alternative to Prison Grant.

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

Capital Contributions

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

Estimates

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

Operating Revenues and Expenses

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2019, no extraordinary or special items occurred.

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*; Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; Statement No. 90, *Majority Equity Interests – An Amendment of GASB 14 & 61*; and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

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For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement 88 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. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances and Net Position

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

	General	Community Services Fund	Develop- mental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2018	\$ 18,311,564	\$ 934,457	\$ 18,151,530	\$ 5,089,432	\$ 5,591,034	\$ 27,614,000	\$ 75,692,017
Adjustments: GASB Statement 84	37,096	-	-	-	-	317,672	354,768
Restated Fund Balances, December 31, 2018	<u>\$ 18,348,660</u>	<u>\$ 934,457</u>	<u>\$ 18,151,530</u>	<u>\$ 5,089,432</u>	<u>\$ 5,591,034</u>	<u>\$ 27,931,672</u>	<u>\$ 76,046,785</u>

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

	Governmental Activities
Net Position December 31, 2018	\$ 187,090,100
Adjustments: GASB Statement 84	<u>354,768</u>
Restated Net Position December 31, 2018	<u>\$ 187,444,868</u>

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The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position December 31, 2018	\$ -	\$ -
Adjustments:		
Assets	210,854,029	201,150,388
Liabilities	(210,854,029)	12,053,065
Deferred Inflows of Resources	-	174,957,695
Restated Net Position December 31, 2018	\$ -	\$ 14,139,628

NOTE 4 – ACCOUNTABILITY

The following fund had a deficit fund balance as of December 31, 2019:

Nonmajor Capital Projects Fund:	Deficit Fund Balance
Airport Construction	\$ 883,456

The deficit in the capital projects fund is the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The Airport Construction Nonmajor Capital Projects Fund had outstanding interfund activity notes as of year end (See Note 18). The General Fund provides transfers to cover deficit balances of capital projects funds; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 – BUDGETARY BASIS OF ACCOUNTING

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

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

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

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>	<u>Child/Adult Protective Services Fund</u>
GAAP Basis	\$ 4,396,692	\$ 120,049	\$ 3,914,226	\$ 101,044	\$ 1,670,552
Net adjustment for revenue accruals	(208,373)	(46,290)	49,278	260,211	-
Net adjustment for expenditure accruals	(1,300,738)	114,188	(638,122)	156,616	(7,549)
Beginning of year:					
Unreported cash and interest	268,754	3,711	30,232	-	-
GASB 31 adjustment	(880,463)	-	-	-	-
Segregated accounts	83,341	-	-	-	-
Custodial cash allocation	300,048	-	524,442	77,850	236,509
Prepaid items	337,794	11,831	14,082	70,310	-
End of year:					
Unreported cash and interest	(147,225)	(5,527)	-	(94,376)	-
GASB 31 adjustment	(66,078)	-	-	-	-
Segregated accounts	(366,821)	-	-	-	-
Custodial cash allocation	(518,148)	(44,473)	(592,503)	(220,009)	(247,686)
Prepaid items	(332,866)	(32,046)	(1,301)	(55,112)	-
Advances in	1,524,739	-	-	-	-
Advances out	(1,872,837)	-	-	-	-
Encumbrances	(2,343,150)	(122,922)	(2,449,239)	(524,991)	-
Budget Basis	<u>\$ (1,125,331)</u>	<u>\$ (1,479)</u>	<u>\$ 851,095</u>	<u>\$ (228,457)</u>	<u>\$ 1,651,826</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

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

At December 31, 2019, the County's internal service fund had a balance of \$399,609 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

Cash on Hand. At year end, the County had \$872,087 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Investments. Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i>Fair Value - Level One Inputs</i>					
Money Market Mutual Fund	\$ 1,221,258	under one year	n/a	n/a	1.80
<i>Fair Value - Level Two Inputs</i>					
Federal Farm Credit Bank Bonds	23,491,410	under five years	Aaa	Moody's	34.55
Federal Home Loan Mortgage Corporation Notes	9,002,960	under five years	Aaa	Moody's	13.24
Federal Home Loan Bank Bonds	17,773,398	under five years	Aaa	Moody's	26.14
Federal National Mortgage Association Notes	1,994,500	under one year	Aaa	Moody's	2.93
Ohio State Third Frontier Resh and Developmental General Obligation Bonds 2017A	2,005,420	under two years	Aa1	Moody's	2.95
Freddie Mac Notes	5,997,180	under five years	Aaa	Moody's	8.82
Negotiable Certificates of Deposit	6,507,097	under five years	n/a	n/a	9.57
<i>Total Fair Value - Level Two Inputs</i>	<u>66,771,965</u>				
Total	<u>\$ 67,993,223</u>				

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk. The Moody's ratings of the County's investments are listed in the prior table. The negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

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

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

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2019 for real and public utility property taxes represent the collection of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed values as of January 1, 2019, the lien date. Real property taxes which are levied in 2019 are collected in and intended to finance 2020. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2019 represent the collection of 2018 taxes. Public utility property taxes received in 2019 became a lien on December 31, 2018, were levied after October 1, 2019, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2019, was \$11.40 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2019 property tax receipts were based are as follows:

Real Property	\$ 3,488,880,640
Public Utility Personal Property	<u>271,731,780</u>
Total Assessed Property Value	<u><u>\$ 3,760,612,420</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Fairfield County, Ohio
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NOTE 8 - RECEIVABLES

Receivables at December 31, 2019, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, loans, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$539,633 and \$120,859 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$492,159 for the Federal Economic Development Assistance program and \$105,855 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$352,464 for governmental-type activities and \$251,069 for business-type activities. The County has \$41,552 in delinquent special assessments at December 31, 2019. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2019, were \$980,314.

A summary of the principal items of intergovernmental receivables follows:

	Amounts		Amounts
Governmental Activities:		Governmental Activities:	
Local Government	\$ 625,975	Law Library Services	\$ 3,439
Homestead and Rollback	1,775,247	Community Based Corrections	
Youth Services Grants	360,156	Grants	92,956
Casino Revenues	923,261	Airport Construction Grants	47,268
Gasoline Tax	1,808,685	Emergency Management Grants	24,333
Motor Vehicle License Tax	1,280,737	Recycling and Litter Prevention	
Social Security	3,610	Grants and Reimbursements	50,000
Public Defender Reimbursements	227,221	Geographical Information System	
Municipal Court Fees	25,912	Real Estate Reimbursement	33,122
Child Support Enforcement Agency Grants	133,685	Victims of Crime Grant	14,023
Developmental Disability Grants	288,663	Community Development Home	
Developmental Disability Services	66,890	Improvement Grants	197,500
Mental Health Grants	2,014,381	Community Development	
Mental Health Services	100,122	Block Formula Grants	1,093,150
Child Support Enforcement Agency Services	62,642	Major Crimes Unit Grants	96,518
Children Services Grants	1,792,599	Workforce Development	69,133
Sheriff Services	171,271	Ohio Department of Transportation	
Election Expense	236,497	Grants and Reimbursements	285,569
Justice for Families Grant	13,142	Total Governmental Activities	14,453,242
Delinquent Advertising Expenses	12,314		
Community Services Grants	283,336	Business-Type Activities:	
Juvenile Court Services Grant	11,404	Sewer Fees and Reimbursements	2,946
Targeting Community Alternatives to		Water Reimbursements	108
Prison Grant	180,988	Total Business-Type Activities	3,054
Bureau of Workers Compensation			
Reimbursement	1,658	Total Intergovernmental	
Miscellaneous	45,835	Receivables	\$ 14,456,296

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In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new courts facility. At the end of 2016, the outstanding note balance was \$1,800,000. At the end of 2017, the outstanding note balance was \$1,620,000. At the end of 2018, the outstanding note balance was \$1,440,000. On December 21, 2019, the outstanding note balance in the amount of \$1,440,000 matured and a new note was issued in the amount of \$1,260,000 which matures on December 20, 2020. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 – PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent was for a period of four years, began January 1, 2010 and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

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Fairfield County, Ohio
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	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 6,050,301	\$ 116,187	\$ -	\$ 6,166,488
Construction in Progress	3,679,186	5,418,381	(6,737,543)	2,360,024
Total Non Depreciable Capital Assets	<u>9,729,487</u>	<u>5,534,568</u>	<u>(6,737,543)</u>	<u>8,526,512</u>
Depreciable Capital Assets:				
Buildings and Improvements	81,184,806	4,366,190	(32,610)	85,518,386
Improvements other than Buildings	9,276,098	1,376,604	(24,966)	10,627,736
Equipment, Furniture, and Fixtures	12,138,230	1,055,952	(1,523,623)	11,670,559
Infrastructure	235,518,791	4,491,213	(396,057)	239,613,947
Vehicles	8,232,775	1,057,611	(447,538)	8,842,848
Total Depreciable Capital Assets	<u>346,350,700</u>	<u>12,347,570</u>	<u>(2,424,794)</u>	<u>356,273,476</u>
Accumulated Depreciation:				
Buildings and Improvements	25,703,047	2,573,997	(13,967)	28,263,077
Improvements other than Buildings	3,771,238	426,907	(15,604)	4,182,541
Equipment, Furniture, and Fixtures	8,422,723	815,748	(1,513,019)	7,725,452
Infrastructure	103,521,651	4,665,692	(385,933)	107,801,410
Vehicles	6,258,354	630,371	(418,225)	6,470,500
Total Accumulated Depreciation	<u>147,677,013</u>	<u>9,112,715</u>	<u>(2,346,748)</u>	<u>154,442,980</u>
Total Depreciable Capital Assets, Net	<u>198,673,687</u>	<u>3,234,855</u>	<u>(78,046)</u>	<u>201,830,496</u>
Governmental Capital Assets, Net	<u>\$ 208,403,174</u>	<u>\$ 8,769,423</u>	<u>\$ (6,815,589)</u>	<u>\$ 210,357,008</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 768,487
Judicial	183,743
Public safety	1,857,057
Public works	5,345,027
Health	330,661
Human services	334,909
Transportation	292,831
Total Depreciation Expense	<u>\$ 9,112,715</u>

During 2019, the County received capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$33,599 and capital contributions from Republic Services of Ohio III, Inc. in the form of land valued at \$116,187 to be used for a sheriff firing range.

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Business-Type Activities:	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Non Depreciable				
Capital Assets:				
Land	\$ 3,275,664	\$ -	\$ -	\$ 3,275,664
Construction in Progress	667,073	871,867	(960,017)	578,923
Total Non Depreciable Capital Assets	3,942,737	871,867	(960,017)	3,854,587
Depreciable Capital				
Assets:				
Buildings and Improvements	23,437,365	-	-	23,437,365
Equipment	631,873	-	(11,634)	620,239
Infrastructure	63,107,397	2,327,109	-	65,434,506
Vehicles	774,606	-	(60,931)	713,675
Total Depreciable Capital Assets	87,951,241	2,327,109	(72,565)	90,205,785
Accumulated				
Depreciation:				
Buildings and Improvements	10,191,480	731,630	-	10,923,110
Equipment	428,945	38,599	(11,634)	455,910
Infrastructure	21,858,072	1,318,984	-	23,177,056
Vehicles	557,660	62,860	(60,931)	559,589
Total Accumulated Depreciation	33,036,157	2,152,073	(72,565)	35,115,665
Total Depreciable Capital Assets, Net	54,915,084	175,036	-	55,090,120
Business-Type Capital Assets, Net	\$ 58,857,821	\$ 1,046,903	\$ (960,017)	\$ 58,944,707

The County received \$1,367,092 in capital contributions from developers in the form of sewer and water lines in the amounts of \$919,884 and \$447,208, respectively.

NOTE 11 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries; and natural disasters. By contracting with County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

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

Privacy and security liability coverage was included in the amount of \$5,000,000 per cyber occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense and \$250,000 for claims expense.

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In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$229,646,467 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

All insurance is held with CORSA, with the exceptions of petroleum underground storage tanks, workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last three years. There has been no significant reduction in coverage from last year; however, there has been an increase in the property coverage as a result of the annual evaluation of the properties by Industrial Appraisal Company and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2019, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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

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

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County pays per month up to \$1,714.06 per eligible employee for family coverage and up to \$719.25 per eligible employee for single coverage. The employee share per month is up to \$302.48 for family coverage and up to \$126.92 for single coverage. The County also had a stop loss

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coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$200,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,098,000 is reported in the internal service fund at December 31, 2019. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2018 and 2019 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2018	\$938,375	\$14,554,156	\$14,483,531	\$1,009,000
2019	1,009,000	13,868,145	13,779,145	1,098,000

NOTE 12 – DEFINED BENEFIT PENSION PLANS

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

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

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

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) 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 liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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 %	***
 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 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- **** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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For 2019, the County's contractually required contribution was \$5,422,186 for the traditional plan, \$112,946 for the combined plan, and \$115,343 for the member-directed plan. Of these amounts, \$804,486 is reported as an intergovernmental payable for the traditional plan, \$15,971 for the combined plan, and \$22,881 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$100,731 for 2019. Of this amount, \$5,836 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.27785520%	0.18894150%	0.00622102%	
Prior Measurement Date	<u>0.27799920%</u>	<u>0.17681310%</u>	<u>0.00637403%</u>	
Change in Proportionate Share	<u>-0.00014400%</u>	<u>0.01212840%</u>	<u>-0.00015301%</u>	<u>Total</u>
Proportionate Share of the:				
Net Pension Liability	\$76,098,906	\$0	\$1,375,741	\$77,474,647
Net Pension Asset	0	211,280	0	211,280
Pension Expense	16,535,787	56,197	214,036	16,806,020

2019 pension expense for the member-directed defined contribution plan was \$115,343. The aggregate pension expense for all pension plans was \$16,921,363 for 2019.

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

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$3,511	\$0	\$11,200	\$14,711
Changes of assumptions	6,624,596	47,187	161,607	6,833,390
Net difference between projected and actual earnings on pension plan investments	10,328,752	45,514	0	10,374,266
Changes in proportion and differences between County contributions and proportionate share of contributions	0	0	47,032	47,032
County contributions subsequent to the measurement date	5,422,186	112,946	61,166	5,596,298
Total Deferred Outflows of Resources	\$22,379,045	\$205,647	\$281,005	\$22,865,697
Deferred Inflows of Resources				
Differences between expected and actual experience	\$999,221	\$86,289	\$5,955	\$1,091,465
Net difference between projected and actual earnings on pension plan investments	0	0	67,239	67,239
Changes in proportion and differences between County contributions and proportionate share of contributions	168,624	13,608	58,788	241,020
Total Deferred Inflows of Resources	\$1,167,845	\$99,897	\$131,982	\$1,399,724

\$5,596,298 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 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:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2020	\$6,703,378	\$5,409	\$83,838	\$6,792,625
2021	3,323,801	(3,684)	5,985	3,326,102
2022	958,202	(2,722)	(3,560)	951,920
2023	4,803,633	11,524	1,594	4,816,751
2024	0	(7,182)	0	(7,182)
Thereafter	0	(10,541)	0	(10,541)
Total	\$15,789,014	(\$7,196)	\$87,857	\$15,869,675

Actuarial Assumptions - OPERS

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

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Projections of 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 applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	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

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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.

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.

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 a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
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 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$112,420,214	\$76,098,906	\$45,915,572
OPERS Combined Plan	(69,908)	(211,280)	(313,643)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

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rates for males and 100 percent 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.

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

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

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 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' 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 percent was applied to all periods of projected benefit payment 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	\$2,010,492	\$1,375,741	\$838,392

NOTE 13– DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' 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, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

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 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 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 \$46,138 for 2019. Of this amount, \$6,537 is reported as an intergovernmental payable.

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Plan Description - State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. 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. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB 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. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	
Proportion of the Net OPEB Liability			
Current Measurement Date	0.27196920%	0.00622102%	
Proportion of the Net OPEB Liability			
Prior Measurement Date	0.27144900%	0.00637403%	
Change in Proportionate Share	0.00052020%	-0.00015301%	
			Total
Proportionate Share of the Net:			
OPEB Asset	\$0	\$103,034	\$103,034
OPEB Liability	35,458,363	0	35,458,363
OPEB Expense	3,238,214	(29,728)	3,208,486

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

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$12,006	\$9,341	\$21,347
Changes of assumptions	1,143,218	2,166	1,145,384
Net difference between projected and actual earnings on OPEB plan investments	1,625,557	0	1,625,557
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	37,884	10,476	48,360
County contributions subsequent to the measurement date	46,138	0	46,138
Total Deferred Outflows of Resources	\$2,864,803	\$21,983	\$2,886,786
Deferred Inflows of Resources			
Differences between expected and actual experience	\$96,209	\$5,242	\$101,451
Changes of assumptions	0	112,966	112,966
Net difference between projected and actual earnings on OPEB plan investments	0	6,471	6,471
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	42,367	882	43,249
Total Deferred Inflows of Resources	\$138,576	\$125,561	\$264,137

\$46,138 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:	OPERS	STRS	Total
2020	\$1,250,761	(\$22,778)	\$1,227,983
2021	342,101	(22,778)	319,323
2022	268,327	(20,184)	248,143
2023	818,900	(19,275)	799,625
2024	0	(18,712)	(18,712)
Thereafter	0	149	149
Total	\$2,680,089	(\$103,578)	\$2,576,511

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.

Fairfield County, Ohio
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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. 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
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:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial
	3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial
	3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was be effective for the 2018 valuation.

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.

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 was a loss of 5.6 percent for 2018.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The 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 %

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 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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. 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%)	Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$45,364,463	\$35,458,363	\$27,580,397

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.

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 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	\$34,083,180	\$35,458,363	\$37,042,205

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:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

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

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

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.

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

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

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Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. 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 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as 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	\$87,920	\$103,034	\$115,743
		Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$116,837	\$103,034	\$86,131

NOTE 14 – OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental is provided by Delta Dental, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides basic life insurance and accidental death and dismemberment insurance and long-term and short-term disability coverage options to most employees through Prudential.

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NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

The County has entered into capitalized leases for equipment. During 2019, the County had an inception of a capital lease for a copier in the General Fund totaling \$21,136 and a capital lease for a copier in the Board of Developmental Disabilities Fund totaling \$40,246. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for governmental funds.

The equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$207,692, and business-type activities in the amount of \$26,158, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Capital lease payments are reflected as debt service expenditures in the basic financial statements. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$100,551 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$13,078 for equipment. Principal payments toward all capital leases during 2019 totaled \$49,449, a reduction to principal outstanding of \$42,273 for governmental activities and \$7,176 for business-type activities.

Future minimum lease payments through 2024 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2020	\$ 30,894	\$ 5,542
2021	29,495	4,056
2022	27,169	2,282
2023	14,472	815
2024	3,211	54
Total	<u>\$ 105,241</u>	<u>\$ 12,749</u>

Future minimum lease payments for business-type activities through 2021 are as follows:

Year	Business-Type Activities	
	Principal	Interest
2020	\$ 6,126	\$ 776
2021	7,214	316
Total	<u>\$ 13,340</u>	<u>\$ 1,092</u>

NOTE 16 – SIGNIFICANT COMMITMENTS

Encumbrances

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

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Governmental Funds:	
General Fund	\$ 2,343,150
Community Services Fund	122,922
Developmental Disabilities Fund	2,449,239
Alcohol, Drug Addiction, and Mental Health Board Fund	524,991
Nonmajor Governmental Funds	<u>5,255,007</u>
Total Governmental Funds	<u>10,695,309</u>
Proprietary Funds:	
Sewer Fund	599,924
Water Fund	453,514
Internal Service Fund	<u>404,027</u>
Total Proprietary Funds	<u>1,457,465</u>
Total	<u>\$ 12,152,774</u>

Contractual Commitments

As of December 31, 2019, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2019	Amounts Remaining on Contracts
Software Upgrade	General	\$ 27,000	\$ 6,897	\$ 20,103
Consulting, Technical, and Financial Services	General	1,469,837	1,213,743	256,094
Various Equipment Purchases	General	459,842	144,607	315,235
Transportation Services	Community Services	171,368	170,391	977
Transportation and Professional Services	Board of Developmental Disabilities	1,810,139	241,354	1,568,785
Forest Rose Training Center Project	Board of Developmental Disabilities	125,124	109,195	15,929
Real Estate Office Project	Real Estate Assessment	2,872,051	1,858,124	1,013,927
Imagery Projects	Real Estate Assessment	501,279	69,485	431,794
Various Equipment Purchases	Motor Vehicle	67,557	-	67,557
Engineering Services	Motor Vehicle	271,378	267,142	4,236
Airport Engineering Services	Airport Construction	62,000	56,078	5,922
Miscellaneous Projects	Permanent Improvement	34,500	33,500	1,000
Miscellaneous Projects	Sewer	154,780	99,776	55,004
Miscellaneous Projects	Water	673,789	479,147	194,642
		<u>\$ 8,700,644</u>	<u>\$ 4,749,439</u>	<u>\$ 3,951,205</u>

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NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2019</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond					
2012 - \$915,000					
Serial Bonds @ 3.00%	\$ 595,000	\$ -	\$ 90,000	\$ 505,000	\$ 95,000
Unamortized Bond Premium	15,783	-	2,631	13,152	-
Total Special Assessment Bonds	<u>610,783</u>	<u>-</u>	<u>92,631</u>	<u>518,152</u>	<u>95,000</u>
<u>General Obligation Bonds:</u>					
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	15,000	-	15,000	-	-
Unamortized Bond Discount	(456)	-	(456)	-	-
2010 Refunding Bonds:					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 4.00%	1,485,000	-	475,000	1,010,000	500,000
Unamortized Bond Premium	28,160	-	9,386	18,774	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 3.00%	2,225,000	-	530,000	1,695,000	545,000
Unamortized Bond Premium	61,112	-	15,278	45,834	-
Juvenile Detention - \$950,000					
Serial Bonds @ 3.00%	410,000	-	105,000	305,000	100,000
Unamortized Bond Premium	11,672	-	2,918	8,754	-
2012 Refunding Bonds:					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 3.00%	240,000	-	35,000	205,000	35,000
Unamortized Bond Premium	6,349	-	1,059	5,290	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 3.00%	905,000	-	140,000	765,000	145,000
Unamortized Bond Premium	24,214	-	4,036	20,178	-
2015 Jail Improvement Bonds:					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 2.00-4.00%	13,560,000	-	660,000	12,900,000	675,000
Term Bonds @ 3.50-4.00%	13,485,000	-	-	13,485,000	-
Unamortized Bond Premium	693,238	-	26,663	666,575	-
<i>From Direct Placement:</i>					
2013 Energy Conservation Bonds:					
Energy Conservation Bonds					
\$2,945,000 Term Bonds @ 3.00%	2,105,000	-	185,000	1,920,000	190,000
2017 County Buildings Improvement Bonds:					
County Building Improvement Bonds					
\$1,010,000 Term Bonds @ 2.25%	955,000	-	60,000	895,000	60,000
Total General Obligation Bonds	<u>\$ 36,209,289</u>	<u>\$ -</u>	<u>\$ 2,263,884</u>	<u>\$ 33,945,405</u>	<u>\$ 2,250,000</u>

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

(continued)	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2019	Amounts Due Within One Year
Governmental Activities:					
Long-Term Loan from					
Direct Borrowing:					
2016 - Local Government Innovation Loan @ 0%	\$ 425,000	\$ -	\$ 50,000	\$ 375,000	\$ 50,000
Net Pension Liability:					
OPERS	42,643,513	31,764,307	-	74,407,820	-
STRS	1,401,506	-	25,765	1,375,741	-
Total Net Pension Liability	44,045,019	31,764,307	25,765	75,783,561	-
Net OPEB Liability:					
OPERS	28,822,309	5,848,090	-	34,670,399	-
Other:					
Compensated Absences	4,583,130	3,085,729	2,516,786	5,152,073	2,590,448
Capital Leases	86,132	61,382	42,273	105,241	30,894
Total Governmental Activities	\$ 114,781,662	\$ 40,759,508	\$ 4,991,339	\$ 150,549,831	\$ 5,016,342
Business-Type Activities:					
General Obligation Bonds:					
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 3.00%	\$ 810,000	\$ -	\$ 195,000	\$ 615,000	\$ 195,000
Unamortized Bond Premium	22,475	-	5,619	16,856	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 3.00%	560,000	-	75,000	485,000	75,000
Unamortized Bond Premium	12,672	-	2,111	10,561	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 3.00%	2,665,000	-	350,000	2,315,000	355,000
Unamortized Bond Premium	59,344	-	9,890	49,454	-
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 2.00-4.00%	865,000	-	40,000	825,000	45,000
Unamortized Bond Premium	47,011	-	2,938	44,073	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 2.00-4.00%	1,390,000	-	70,000	1,320,000	70,000
Unamortized Bond Premium	75,402	-	4,712	70,690	-
Water Improvement Various Purpose Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 3.00%	1,115,000	-	260,000	855,000	275,000
Unamortized Bond Premium	30,768	-	7,692	23,076	-
Water Improvement Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 3.00%	1,460,000	-	190,000	1,270,000	195,000
Unamortized Bond Premium	32,209	-	5,368	26,841	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 2.00-4.00%	610,000	-	30,000	580,000	30,000
Unamortized Bond Premium	\$ 33,254	\$ -	\$ 2,078	\$ 31,176	\$ -

(continued)

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Notes to the Basic Financial Statements
December 31, 2019

(continued)	<u>Outstanding 1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2019</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 2.00-4.00%	\$ 865,000	\$ -	\$ 40,000	\$ 825,000	\$ 45,000
Unamortized Bond Premium	47,012	-	2,939	44,073	-
<u>From Direct Placements:</u>					
Sanitary Sewer Improvement Refunding Bonds 2018 \$1,755,000 Serial Bonds @ 1.90-2.40%	1,505,000	-	240,000	1,265,000	245,000
Water Improvement Refunding Bonds 2018 \$1,755,000 Serial Bonds @ 1.90-2.40%	1,505,000	-	240,000	1,265,000	240,000
Total General Obligation Bonds	13,710,147	-	1,773,347	11,936,800	1,770,000
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 3.90%	1,332,500	-	45,000	1,287,500	45,000
Sewer Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 3.90%	1,332,500	-	45,000	1,287,500	45,000
Total Recovery Zone Bonds	2,665,000	-	90,000	2,575,000	90,000
<u>Loans from Direct Borrowings:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	23,533	-	4,279	19,254	4,278
Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0%	53,292	-	6,662	46,630	3,330
Ohio Water Development Authority Sewer Loan - 1997 - \$384,181 @ 4.00%	282,923	-	108,063	174,860	115,324
Ohio Water Development Authority Sewer Loan - 1998 - \$75,000 @ 4.00%	13,793	-	5,282	8,511	5,616
Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00%	546,923	-	59,437	487,486	63,136
Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98%	282,102	-	18,753	263,349	19,507
Ohio Water Development Authority Water Loan - 1996 - \$213,453 @ 4.00%	32,063	-	15,520	16,543	16,543
Ohio Water Development Authority Water Loan - 1997 - \$1,023,235 @ 4.00%	190,600	-	72,793	117,807	77,684
Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98%	101,625	-	6,756	94,869	7,027
Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00%	428,707	-	15,904	412,803	16,626
Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0%	1,190,810	-	44,509	1,146,301	22,255
Total Loans from Direct Borrowings	\$ 3,146,371	\$ -	\$ 357,958	\$ 2,788,413	\$ 351,326

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

(continued)	<u>Outstanding 1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2019</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
<u>Net Pension Liability for OPERS:</u>					
Sewer	\$ 484,585	\$ 360,958	\$ -	\$ 845,543	\$ -
Water	484,585	360,958	-	845,543	-
Total Net Pension Liability for OPERS	<u>969,170</u>	<u>721,916</u>	<u>-</u>	<u>1,691,086</u>	<u>-</u>
<u>Net OPEB Liability for OPERS:</u>					
Sewer	327,526	66,456	-	393,982	-
Water	327,526	66,456	-	393,982	-
Total Net OPEB Liability for OPERS	<u>655,052</u>	<u>132,912</u>	<u>-</u>	<u>787,964</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	198,303	105,491	109,476	194,318	107,601
Capital Leases	20,516	-	7,176	13,340	6,126
Total Business-Type Activities	<u>\$ 21,364,559</u>	<u>\$ 960,319</u>	<u>\$ 2,337,957</u>	<u>\$ 19,986,921</u>	<u>\$ 2,325,053</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2019, the County has \$505,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2019 was \$2,631. Issuance costs in the amount of \$15,944 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$6,526.

Special assessment bonded debt service requirements to maturity are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 95,000	\$ 13,100	\$ 108,100
2021	100,000	10,250	110,250
2022	100,000	7,750	107,750
2023	105,000	5,250	110,250
2024	105,000	2,625	107,625
Total	<u>\$ 505,000</u>	<u>\$ 38,975</u>	<u>\$ 543,975</u>

Fairfield County, Ohio
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General Obligation Bonds

At December 31, 2019, the County had \$33,180,000 in governmental general obligation bonded debt principal outstanding. The One-Stop Shop bonds will be repaid with rent revenues from the Ohio Bureau of Motor Vehicles and the Government Services Center building, west campus county engineer facility, the multi-county juvenile detention center, the County jail improvement, and the County buildings improvement general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility refunding bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The jail improvement bonds were issued for the purpose of constructing a new County jail. The One-Stop Shop bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings.

The 2004 airport general obligation bonds included both serial and term bonds originally issued in the amounts of \$875,000 and \$90,000, respectively. The airport bonds were issued for the purpose of paving and construction of airplane hangars. The general obligation bonds were sold at a discount of \$7,065 that is being amortized over the term of the bonds. The amount of discount amortized during 2019 was \$456. Term bonds matured on December 1, 2019, for \$90,000 and the bond was paid in full. Bond payments were made through rent received from the County's airport hangers.

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2019 was \$9,386. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$30,640.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2019 was \$15,278. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount

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amortized during 2019 was \$43,669. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County. See Note 21. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2019 was \$2,918. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$8,358. The remaining portion of the 2003 multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the date of refunding, \$10,468,240 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2003 Various Purpose general obligation bonds. Of the \$10,468,240 paid to the escrow agent, \$5,069,478 was for the west campus county engineer facility bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$1,869,442 was for the sanitary sewer improvement bonds, and \$2,554,833 was for the water system improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On June 3, 2013, the debt was called, paid in full, and the escrow account was closed.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2019 was \$1,059. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$2,971.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2019 was \$4,036. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$11,026.

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On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 and 2005 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the 2004 Liberty Township Area special assessment bonds, \$384,347 was for the 2004 One Stop Shop bonds, \$1,422,656 was for the 2004 developmental disabilities facility bonds, and \$4,806,409 was for the 2005 sanitary sewer improvement bonds, and \$2,163,248 was for 2005 water works improvement bonds. The sanitary sewer improvement and the water works improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. The partially refunded 2004 Various Purpose general obligation bonds for the Liberty Township area sanitary sewer special assessment bonds, the One-Stop Shop general obligation bonds, and the developmental disabilities facility general obligation bonds were called and paid in full December 31, 2014. The partially refunded 2005 water works improvement bonds and the 2005 sanitary sewer improvement bonds were called and paid in full June 1, 2015 and the escrow account was closed.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2019 was \$26,663.

The bonds due December 1, 2037, 2040, 2040, and 2044 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue			
	\$ 3,540,000	\$ 600,000	\$ 3,345,000	\$ 6,000,000
2035	\$ 1,140,000	\$ -	\$ -	\$ -
2036	1,180,000	-	-	-
2038	-	195,000	1,070,000	-
2039	-	200,000	1,115,000	-
2041	-	-	-	1,420,000
2042	-	-	-	1,475,000
2043	-	-	-	1,525,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000	4,420,000
Amount due at stated maturity	1,220,000	205,000	1,160,000	1,580,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>	<u>\$ 6,000,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040	12/1/2044

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The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (listed below are the remaining redemption years of the term bonds, \$170,000 matured during 2016, \$175,000 matured during 2017, \$180,000 matured during 2018, and \$185,000 matured during 2019):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2020	\$ 190,000
2021	195,000
2022	200,000
2023	205,000
2024	215,000
2025-2028	915,000
Total	<u>\$ 1,920,000</u>

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

The bonds shall be subject to mandatory sinking redemption on December 1 of the years and in the respective principal amounts, at a redemption price of 100 percent of the principal amount being redeemed plus accrued interest to the date of redemption, according to the following schedule (listed below are the remaining redemption years of the term bonds, \$55,000 matured during 2018, and \$60,000 matured during 2019):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2020	\$ 60,000
2021	60,000
2022	65,000
2023	65,000
2024	65,000
2025-2029	350,000
2030-2031	150,000
Total	<u>\$ 815,000</u>

Unless otherwise redeemed, the remaining \$80,000 principal amount of such bonds due December 1, 2032, shall be given to the registered holder of the bonds.

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

Year Ending December 31			From Direct Placement		Total
	Principal	Interest	Principal	Interest	
2020	\$ 2,000,000	\$ 1,116,644	\$ 250,000	\$ 77,738	\$ 3,444,382
2021	2,050,000	1,055,169	255,000	70,688	3,430,857
2022	1,580,000	989,719	265,000	63,488	2,898,207
2023	920,000	936,369	270,000	56,025	2,182,394
2024	960,000	902,569	280,000	48,412	2,190,981
2025-2029	4,230,000	4,011,794	1,265,000	119,550	9,626,344
2030-2034	5,140,000	3,103,019	230,000	10,463	8,483,482
2035-2039	6,120,000	2,118,481	-	-	8,238,481
2040-2044	7,365,000	861,900	-	-	8,226,900
Total	<u>\$ 30,365,000</u>	<u>\$ 15,095,664</u>	<u>\$ 2,815,000</u>	<u>\$ 446,364</u>	<u>\$ 48,722,028</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$2,815,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Long-Term Loans

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

From Direct Borrowing	
Year Ending December 31	Principal
2020	\$ 50,000
2021	50,000
2022	50,000
2023	50,000
2024	50,000
2025-2027	125,000
Total	<u>\$ 375,000</u>

The County's outstanding loan from direct borrowings related to governmental activities of \$375,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

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Business-Type Activities:

General Obligation Bonds

As of December 31, 2019, the County had \$11,620,000 in business-type general obligation bonds principal outstanding. The 2010 sanitary sewer improvement various purpose refunding bonds, the 2012 sanitary sewer improvement refunding bonds, 2015 sanitary sewer system improvement bonds, the 2015 sewer improvement bonds, and the 2018 sanitary sewer improvement refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2010 water improvement various purpose refunding bonds, the 2012 water improvement refunding bonds, water system improvement 2015 bonds, the 2015 water improvement bonds, and the 2018 water improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On July 24, 2008, the County partially refunded 1999 sewer and water improvement combined general obligation bonds which included both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. On July 24, 2008, the County issued \$6,450,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.25 percent. The general obligation bonds were sold at a premium of \$47,014 to be amortized over the term of the refunded bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the sewer improvement refunding bonds and \$185,680 for the water improvement refunding bonds. The difference is reported in the financial statements as deferred outflows of resources – deferred charge on refunding and amortized to interest expense over the life of the bonds using the straight-line method. \$6,388,260 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 1999 sewer and water improvement general obligation bonds. As a result, \$1,910,000 in serial bonds and \$4,220,000 in term bonds were advanced refunded bonds and are considered defeased and the liability was removed from the statement of net position as well as the unamortized issuance costs. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

On March 6, 2018, the County current refunded the 2008 sewer and water improvement combined general obligation refunding bonds through the issuance of \$3,510,000 in general obligation refunding bonds. The 2018 sewer and water improvement refunding bonds consisted of serial bonds with a varying rate of 1.75 percent to 2.40 percent and no premium. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$23,198 for the sewer improvement refunding bonds and \$27,773 for the water improvement refunding bonds. The difference was is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$14,090 for the sewer improvement refunding bonds and \$14,743 for the water improvement refunding bonds which consists of the 2018 refunding bonds and the 2008 refunding bonds deferred amount on refundings. \$3,485,071 was deposited in an irrevocable trust. On June 1, 2018, the 2008 sewer and water improvement combined general obligation refunding bonds were called and paid in full and the escrow account was closed. As a result, \$3,415,000 in serial bonds were fully called and repaid and the liability was removed from the statement of net position as well as the unamortized bond premium. The original issuance was for a 25 year period with final maturity at June 1, 2024; after the 2008 advance refunding and the 2018 current refunding, the final maturity date is December 1, 2024. The County was able to reduce their total debt service payments over 25 years by \$200,353 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$185,672.

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On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the sanitary sewer improvement portion and \$2,490,000 was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2022. The \$1,820,000 sanitary sewer improvement bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236 and the amount of premium amortized during 2019 was \$5,619. The \$2,490,000 water improvement bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143 and the amount of premium amortized during 2019 was \$7,692. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$200,717 for the sanitary sewer improvement portion and \$274,675 for the water system improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$16,058 for the sanitary sewer improvement portion and \$21,974 for the water system improvement portion. The remaining portions of the 2003 sanitary sewer system improvement and the 2003 water system improvement general obligation bonds that were not refunded matured on December 1, 2013.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$156,023 for the sewer improvement refunding bonds and \$69,785 for the water improvement refunding bonds. The amount of the premium amortized during 2019 was \$12,001 for the sewer improvement refunding bonds and \$5,368 for the water improvement refunding bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2019 was \$43,253 for the sewer improvement refunding bonds and \$19,468 for the water improvement refunding bonds. The remaining portions of the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, and the 2005 water works improvement bonds that were not refunded matured on December 1, 2015.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and water system improvement general obligation bonds in the amount of \$722,456. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The Sewer and Water improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the sewer and water facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$153,018 for sewer purposes and \$100,332 for water purposes. The amount of premium amortized during 2019 was \$7,650 for sewer purposes and \$5,017 for water purposes.

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

Year Ending December 31	Sewer		From Direct Placement Sewer		Total
	Principal	Interest	Principal	Interest	
2020	\$ 740,000	\$ 174,087	\$ 245,000	\$ 27,880	\$ 1,186,967
2021	775,000	152,062	245,000	22,980	1,195,042
2022	790,000	130,188	255,000	17,835	1,193,023
2023	590,000	106,638	255,000	12,225	963,863
2024	607,500	90,088	265,000	6,360	968,948
2025-2029	1,202,500	258,012	-	-	1,460,512
2030-2034	855,000	94,091	-	-	949,091
Total	<u>\$ 5,560,000</u>	<u>\$ 1,005,166</u>	<u>\$ 1,265,000</u>	<u>\$ 87,280</u>	<u>\$ 7,917,446</u>

Year Ending December 31	Water		From Direct Placement Water		Total
	Principal	Interest	Principal	Interest	
2020	\$ 545,000	\$ 116,706	\$ 240,000	\$ 27,890	\$ 929,596
2021	565,000	99,732	250,000	23,090	937,822
2022	580,000	81,707	250,000	17,840	929,547
2023	295,000	62,407	260,000	12,340	629,747
2024	302,500	53,832	265,000	6,360	627,692
2025-2029	682,500	166,207	-	-	848,707
2030-2034	560,000	61,524	-	-	621,524
Total	<u>\$ 3,530,000</u>	<u>\$ 642,115</u>	<u>\$ 1,265,000</u>	<u>\$ 87,520</u>	<u>\$ 5,524,635</u>

The County's outstanding bonds from direct placement related to business type activities of \$2,530,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Recovery Zone Economic Development Bonds

As of December 31, 2019, the County had \$2,575,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Sewer and Water Enterprise Funds of \$1,650,000 each. The bonds will be retired from revenues derived by the County from the operation of the sewer and water systems. These general obligation bonds are backed by the full faith and credit of the County.

The following table lists the annual debt service requirements to maturity for the recovery zone economic development bonds for the sewer and water funds:

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Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2020	\$ 45,000	\$ 73,113	\$ 45,000	\$ 73,113	(67,382)	\$ 168,844
2021	47,500	71,358	47,500	71,358	(65,802)	171,914
2022	50,000	68,984	50,000	68,984	(64,222)	173,746
2023	50,000	66,484	50,000	66,484	(62,086)	170,882
2024	50,000	63,984	50,000	63,984	(59,836)	168,132
2025-2029	272,500	279,022	272,500	279,022	(263,846)	839,198
2030-2034	315,000	197,650	315,000	197,650	(193,912)	831,388
2035-2039	375,000	95,705	375,000	95,705	(105,995)	835,415
2040	82,500	5,057	82,500	5,057	(13,516)	161,598
Total	<u>\$ 1,287,500</u>	<u>\$ 921,357</u>	<u>\$ 1,287,500</u>	<u>\$ 921,357</u>	<u>\$ (896,597)</u>	<u>\$ 3,521,117</u>

The term bonds for this issue are subject to optional, mandatory, and extraordinary redemptions prior to maturity.

The bonds maturing after December 1, 2019, are subject to optional redemption, in whole or in part, at the option of the County, in any order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2020, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date.

The bonds are subject to extraordinary redemption at the option of the County prior to maturity, in whole or in part on any date, at a redemption price of 100% (expressed as a percentage of the principal amount), plus interest accrued to the date fixed for redemption in the event that the Recovery Zone Payments from the federal government cease or are reduced.

The outstanding bonds due December 1, 2020, 2025, 2030, 2035, and 2040 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows (the matured bonds dated December 1, 2015, through 2019 are not presented):

Year Ending December 31	\$ 90,000	\$ 500,000	\$ 560,000	\$ 650,000	\$ 775,000
2021	-	95,000	-	-	-
2022	-	100,000	-	-	-
2023	-	100,000	-	-	-
2024	-	100,000	-	-	-
2026	-	-	105,000	-	-
2027	-	-	110,000	-	-
2028	-	-	110,000	-	-
2029	-	-	115,000	-	-
2031	-	-	-	120,000	-
2032	-	-	-	125,000	-
2033	-	-	-	130,000	-
2034	-	-	-	135,000	-
2036	-	-	-	-	145,000
2037	-	-	-	-	150,000
2038	-	-	-	-	155,000
2039	-	-	-	-	160,000
Total mandatory sinking fund payments	-	395,000	440,000	510,000	610,000
Amount due at stated maturity	90,000	105,000	120,000	140,000	165,000
Total	<u>\$ 90,000</u>	<u>\$ 500,000</u>	<u>\$ 560,000</u>	<u>\$ 650,000</u>	<u>\$ 775,000</u>
Stated Maturity	12/1/2020	12/1/2025	12/1/2030	12/1/2035	12/1/2040

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Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loans are payable solely from sewer customer net revenues and are payable through 2024. Annual principal payments on the OPWC loan is expected to require 0.2 percent of net revenues. The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$2,334,422, respectively.

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

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

<u>Year Ending December 31</u>	From Direct Borrowings	
	2003 Sewer Principal	2007 Water Principal
2020	\$ 4,278	\$ 3,330
2021	4,279	6,662
2022	4,279	6,662
2023	4,279	6,662
2024	2,139	6,661
2025 - 2027	-	16,653
Total	\$ 19,254	\$ 46,630

The County's outstanding OPWC loans from direct borrowings related to business type activities of \$65,884 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the City's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$1,309,852. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 8.2 percent of net revenues while interest payments are expected to require 1.9 percent of net revenues for 2019. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$191,535, \$44,203, and \$2,334,422, respectively.

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. During 2018, an additional \$127,262 was forgiven by OWDA for a total of \$1,235,791; which left \$1,257,573 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund

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was assigned OWDA loans with an outstanding balance of \$861,375 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 10.5 percent of net revenues while interest payments are expected to require 2.0 percent of net revenues for 2019. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$155,482, \$29,876, and \$1,479,636, respectively.

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County has drawn down \$2,493,364 of the loan through December 31, 2019. The remaining loan balance of \$154,862 is available to be drawn down in the future as the project progresses.

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

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2020	\$ 203,583	\$ 36,502	\$ 140,135	\$ 25,424	\$ 405,644
2021	149,788	28,314	109,323	20,687	308,112
2022	92,346	22,279	70,284	18,102	203,011
2023	97,629	18,538	71,414	17,062	204,643
2024	103,221	14,582	72,595	15,976	206,374
2025-2029	258,709	25,577	382,580	61,841	728,707
2030-2034	28,930	867	374,888	29,682	434,367
2035-2039	-	-	288,748	3,347	292,095
2040-2044	-	-	222,550	-	222,550
2045-2047	-	-	55,806	-	55,806
Total	\$ 934,206	\$ 146,659	\$ 1,788,323	\$ 192,121	\$ 3,061,309

The County's outstanding OWDA loans from direct borrowing of related to business type activities of \$2,722,529 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the City shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Other Long-Term Items:

Compensated Absences

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

Capital Leases

The County has issued capital lease obligations for various equipment. These leases will be repaid from the General Fund, the Community Services, and the Developmental Disabilities Special Revenue Funds, and the Sewer and Water Enterprise Funds.

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Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2019, are a margin on unvoted debt of \$33,474,527, and an overall debt margin of \$88,383,714.

Net Pension/OPEB Liabilities

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension and OPEB liabilities, see Note 12 and Note 13.

There is no payment schedule for the net pension liability; however, employer pension contributions are made from the following funds: General Fund, Community Services, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Other Judicial Programs, and Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Conduit Debt

As authorized by State Statute, Fairfield County has approved the issuance of \$96,600,000 of Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 for the Fairfield Medical Center. These bonds were issued for the purpose of acquiring, constructing, renovating, installing and equipping hospital facilities and to refund and retire prior obligations. The Hospital is required to make payments to a trustee in amount sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County as of December 31, 2019. The outstanding balance of these bonds as of December 31, 2019 was \$86,600,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2019. The amount outstanding at December 31, 2019 is \$6,308,179.

As authorized by State Statute, Fairfield County entered into a Contracting Political Subdivisions Agreement with the Heath-Newark-Licking County Port Authority (the Issuer) to issue \$1,950,000 of Economic Development Revenue Bonds for the Family YMCA of Lancaster and Fairfield County (YMCA) on February 17, 2004. These bonds were issued for the purpose of financing and refinancing of the acquisition, construction, rehabilitation, equipping, and installation of certain improvements to the YMCA facility. On April 13, 2010, the Issuer refinanced the bonds to move the final maturity date from January 2011 to a final maturity in 2020 and to receive a lower interest rate. The YMCA is required to make monthly payments to PNC in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the YMCA are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2019. The amount outstanding at December 31, 2019, is \$560,418.

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As authorized by State Statute, Fairfield County along with Franklin County (acting by and through the County Hospital Commission of Franklin County, the Issuer) has approved the issuance of \$26,350,000 of Hospital Facilities Revenue and Refunding Bonds for the Trinity Health Corporation (an Indiana nonprofit corporation, which is the sole corporate member of Mount Carmel Health System, an Ohio nonprofit corporation), (the Corporation) on October 1, 2010. These bonds were issued for the purpose of comprising a facility known as Diley Ridge Medical Center that will provide health-related services in various counties in Ohio. The Corporation is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Corporation are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2019. The amount outstanding at December 31, 2019, is \$0 due to the Trinity Health Corporation fully refunding the bonds in December 2019 with taxable bonds.

As authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. The lease was closed in December of 2016 in the amount of \$3,800,000. Under Ohio Law, this lease does not represent an obligation of the County at December 31, 2019. The amount outstanding at December 31, 2019, is \$3,193,168.

NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2019, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Totals</u>
	<u>Major Funds</u>			
	<u>General</u>	<u>Community Services</u>	<u>Other Nonmajor Governmental</u>	
Major Governmental Funds:				
General Fund	\$ -	\$ 293,723	\$ 6,658,826	\$ 6,952,549
Developmental Disabilities	-	-	1,600,000	1,600,000
Other Nonmajor Governmental	63,807	-	597,510	661,317
Total All Funds	<u>\$ 63,807</u>	<u>\$ 293,723</u>	<u>\$ 8,856,336</u>	<u>\$ 9,213,866</u>

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

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Interfund balances at December 31, 2019 consist of the following individual interfund receivables/payables:

Interfund Payable	Interfund Receivable								Totals
	Major Funds				Major Funds				
	General	Community Services	Alcohol, Adult Drug, and Mental Health Board	Other Nonmajor Governmental	Sewer	Water	Governmental Activities - Internal Service		
<i>Major Governmental Funds:</i>									
General Fund	\$ -	\$ 284	\$ -	\$ 7,918	\$ 831	\$ 98	\$ 6,242	\$ 15,373	
Community Services	19,439							19,439	
Developmental Disabilities	4,184					91		4,275	
Alcohol, Drug Addiction, and Mental Health Board	268							268	
Child/Adult Protective Services		25,975						25,975	
<i>Other Nonmajor Governmental</i>	2,082,031	339,425	15,832					2,437,288	
<i>Major Enterprise Funds:</i>									
Sewer	909							909	
Water	909							909	
Total All Funds	\$ 2,107,740	\$ 365,684	\$ 15,832	\$ 7,918	\$ 831	\$ 189	\$ 6,242	\$ 2,504,436	

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

During 2018, the County had issued a bond anticipation note in the amount of \$940,000. The County General Fund purchased this debt instrument from the Airport Construction Capital Projects Fund in the amount of \$940,000 for a one year period. In 2012, the County purchased a \$1,000,000 bond from the Developmental Disabilities Facilities Capital Projects Fund for a ten year period. At December 31, 2018, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$524,733, with \$99,829 scheduled for repayment in 2019. The repayment of the bond anticipation note and bond were reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2019, the County issued a bond anticipation note for the Airport Construction Capital Projects Fund in the amount of \$865,000 which matures January 30, 2020. The County General Fund purchased this debt instrument from the Airport Construction Capital Projects Fund in the amount of \$865,000 for a one year period. During 2019, the \$865,000 bond anticipation note was used to retire the 2018 note issuance of \$940,000 which matured January 11, 2019. In January 2020, \$815,440 was refinanced (see Note 27). During 2019, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$99,829; therefore, the remaining outstanding principal balance was \$424,904 as of December 31, 2019. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes for budgetary reporting. For GAAP reporting purposes, the outstanding bond anticipation note in the amount of \$865,000, the outstanding bond in the amount of \$424,904, and the accrued interest payable on the debt in the amount of \$25,586 are reflected as an interfund receivable and an interfund payable in the respective funds.

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The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$19,465.

Interfund Payable	Interfund Receivable
Other Governmental Funds	General
	\$ 1,315,490

The interfund transaction for the Airport Construction Capital Projects Fund will be repaid within one year when the County issues notes (see Note 27). The interfund transaction for the Developmental Disabilities Facilities Capital Projects Fund bond will mature in 2023. The Developmental Disabilities Facilities Capital Projects Fund payment schedule for the bond is as follows:

Year Ending December 31	Principal	Interest	Total
2020	\$ 102,324	\$ 10,623	\$ 112,947
2021	104,883	8,065	112,948
2022	107,505	5,442	112,947
2023	110,192	2,755	112,947
Total	\$ 424,904	\$ 26,885	\$ 451,789

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

Coshocton-Fairfield-Licking-Perry Solid Waste District

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2019. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$642,168 to the

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Committee during 2019 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A twelve member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2019, the County had no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 124 West Main Street Suite 200, Lancaster, Ohio 43130.

Mid-Eastern Ohio Regional Council (MEORC)

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services nineteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. The County paid \$120,970 to the Council during 2019 for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; Director of the Fairfield County Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2019, the County paid \$471,333 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is

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made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2019, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$49,100, \$654,338, and \$1,168 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$5,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

Area 20-21 Workforce Development Board

The Area 20-21 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2019, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a twelve member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2019, the County contributed \$319,013 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2019, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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Central Ohio Rural Planning Organization

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2019, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 – RELATED ORGANIZATIONS

Fairfield County District Library

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

Fairfield County Park District

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2019, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

Fairfield Metropolitan Housing Authority

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

NOTE 21 – JOINT VENTURES

Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 43-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2019, the County contributed \$150,000 to the Commission for their annual subsidy which was approximately 50 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$21,350. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

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

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

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

In 2019, the District received \$2,246,314 in contributions from member counties, for a 19 year total of \$36,064,403 from all member counties. Fairfield County contributed \$935,962 in 2019, for a 19 year total of \$15,287,229 being contributed by the County as of December 31, 2019. The County's total contributions represent 42 percent of total member contributions as of December 31, 2019. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003 and refunded this debt in 2010 to cover the County's portion of the construction of the juvenile detention center. See Note 17 for more information on the outstanding debt. The County's share of the joint venture is \$1,316,421 as of December 31, 2019. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22– RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2019 was \$439,637.

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

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

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

The County began participating in the program effective January 1, 2010. In 2019, the County paid premiums to BWC totaling \$504,028.

NOTE 23 – CONTINGENT LIABILITIES

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

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$21,129 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

NOTE 25 – TAX ABATEMENT DISCLOSURES

As of December 31, 2019, the County provides tax abatements through an Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone which provides property tax abatements to encourage new investment in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. Abatements are obtained through application by the property owner, including proof that the improvement have been made, and equal 75 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill. Below is the information relevant to the disclosure of this program for the year ended December 31, 2019:

Purpose	Actual Percentage of Taxes Abated During the Year	Actual Amount of Taxes Abated (Incentives Abated) During the Year
Manufacturing	75%	\$3,627

Tax Abatements Approved by Other Entities

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

Overlapping Government	Amount of 2019 Taxes Abated
City of Lancaster	\$104,595
City of Canal Winchester	50,123
City of Pickerington	8,316
<i>Total</i>	\$163,034

NOTE 26 – FUND BALANCES

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

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Fund Balances	General	Community Services	Developmental Disabilities	Alcohol, Drug Addiction and Mental Health Board	Child/ Adult Protective Services	Other Governmental Funds	Total
<u>Nonspendable:</u>							
Long-Term Loans							
Between Funds	\$ 1,138,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,020
Unclaimed Monies	151,759	-	-	-	-	-	151,759
Economic Development							
Grants Sequestered	-	-	-	-	-	200,836	200,836
Prepays	332,866	32,046	1,301	55,112	-	96,588	517,913
Materials and							
Supplies Inventory	109,902	22,344	23,979	-	-	429,756	585,981
Total Nonspendable	\$ 1,732,547	\$ 54,390	\$ 25,280	\$ 55,112	\$ -	\$ 727,180	\$ 2,594,509
<u>Restricted for:</u>							
Road, Bridge, and Culvert							
Projects	-	-	-	-	-	6,010,619	6,010,619
Community Services	-	1,000,116	-	-	-	-	1,000,116
Developmental Disabilities	-	-	22,040,476	-	-	-	22,040,476
Mental Health	-	-	-	5,135,364	-	-	5,135,364
Real Estate Assessment and							
Delinquencies	-	-	-	-	-	4,581,843	4,581,843
Ditch Maintenance	-	-	-	-	-	1,694,755	1,694,755
Juvenile Court Services	-	-	-	-	-	342,897	342,897
Child Support Enforcement	-	-	-	-	-	3,711,608	3,711,608
Child, Adult, and Senior							
Protective Services	-	-	-	-	7,261,586	1,817,984	9,079,570
Children Services and							
Children's Trust	-	-	-	-	-	1,482,669	1,482,669
Community Development Block							
Grant	-	-	-	-	-	174,534	174,534
Economic Development							
Assistance	-	-	-	-	-	641,766	641,766
Dog and Kennel Services	-	-	-	-	-	201,377	201,377
Court Computers Services	-	-	-	-	-	1,104,699	1,104,699
Wireless 9-1-1 Services	-	-	-	-	-	160,843	160,843
Youth Services	-	-	-	-	-	609,834	609,834
Capital Projects	-	-	-	-	-	495,313	495,313
Debt Service	-	-	-	-	-	697,677	697,677
Other Purposes	-	-	-	-	-	2,317,079	2,317,079
Total Restricted	-	1,000,116	22,040,476	5,135,364	7,261,586	26,045,497	61,483,039
<u>Committed to:</u>							
Building Inspections	197,150	-	-	-	-	-	197,150
Geographical							
Information Systems	76,508	-	-	-	-	-	76,508
Notary Services	64,168	-	-	-	-	-	64,168
Enterprise Zone Plans	2,989	-	-	-	-	-	2,989
Capital Improvements	-	-	-	-	-	2,523,898	2,523,898
Purchases on Order:							
County Administration	127,290	-	-	-	-	-	127,290
Safety Services	282,923	-	-	-	-	-	282,923
Total Committed	751,028	-	-	-	-	2,523,898	3,274,926
<u>Assigned to:</u>							
Capital Improvements	-	-	-	-	-	185,504	185,504
Purchases on Order:							
County Administration	625,663	-	-	-	-	-	625,663
County Courts	73,456	-	-	-	-	-	73,456
Health and Safety Services	393,704	-	-	-	-	-	393,704
Veterans Services	287,358	-	-	-	-	-	287,358
Subsequent Year's							
Appropriations	8,656,492	-	-	-	-	-	8,656,492
Total Assigned	10,036,673	-	-	-	-	185,504	10,222,177
Unassigned (Deficit):	10,225,104	-	-	-	-	(906,601)	9,318,503
Total Fund Balances	\$ 22,745,352	\$ 1,054,506	\$ 22,065,756	\$ 5,190,476	\$ 7,261,586	\$ 28,575,478	\$ 86,893,154

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

NOTE 27 – SUBSEQUENT EVENTS

In November 2018, County voters approved a Fairfield County Alcohol, Drug, and Mental Health Levy for an additional 1.0 mills for 10 years. Collections will begin in January 2020.

In November 2018, County voters approved a Fairfield County Older Adult Services Levy for .8 mills for 5 years. .5 mills was for a renewal levy originally passed in 2004 plus an additional .3 mills. Collections will begin in January 2020.

During 2019, the County completed a reappraisal which resulted in increased assessed valuations across the County. Collections for this reappraisal will begin January 1, 2020.

On January 29, 2020, the County issued \$815,400 in Airport Bond Anticipation Notes, Series 2020, through the Vinton County National Bank. These notes were issued with an interest rate of 1.6 percent and will mature January 28, 2021. These notes will be used to refinance the \$865,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2019 (reflected as interfund payables in the financial statements, See Note 18).

The United States, the State of Ohio, and Fairfield County each declared a state of emergency in March of 2020 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 plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or 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.

On June 9, 2020, the County approved a resolution to fulfill the State of Ohio Senate Bill 310 regarding the process for distributing funds provided by the Coronavirus Aid, Relief, and Economic Act. The County's portion of this State distribution totals \$1,661,742 and another \$1,994,097 will be distributed by the County to municipalities and townships.

On April 30, 2019, the County passed a resolution dealing with the concern of the financial burden Fairfield County has been experiencing to participate in the Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) joint venture. The County has reduced its financial contribution for 2020 to \$600,000 due to the actual number of beds it is expected to utilize. The County Judge has implemented a new program for the County in which it is intended to keep juvenile defenders from the District.

On June 30, 2020, the Fairfield County Commissioners approved the refunding of bonds through direct placement with Robert W. Baird and Company, Incorporated (Baird) acting as the County's direct placement agent. This resolution amended the March 24, 2020, resolution approving the refunding of seven bond issuances which listed Baird as the purchaser. The general obligation bonds referenced in the March 24, 2020, resolution to be partially refunded are as follows: Building Improvement Refunding Bonds - Series 2010, Various Purpose Refunding Bonds - Series 2010, Various Purpose Refunding Bonds – Series 2010, Energy Conservation Bonds 2013, Jail Improvement Bonds – Series 2015, and Airport Improvement Bond Anticipation Notes issued in January, 2020. This bond issuance will also issue new debt in the amount of

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\$6,000,000 for the purpose of paying for improvements comprising energy conservation measures to County buildings.

NOTE 28 – FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE

The Airport

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

The Airport Authority's management believes these financial statements present all activities for which the Airport Authority is financially accountable.

Reporting Entity

The Airport Authority has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Airport Authority are not misleading. The primary government consist of all departments, boards and agencies that are not legally separate from the Airport Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Airport Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Airport Authority is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Airport Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Airport Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Airport Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of the Airport Authority. The Airport Authority is, however, considered to be a component unit of Fairfield County ("the County") by virtue of the fact the Airport Authority's Governing Board is appointed by the County and the Airport Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Airport Authority is not financially accountable for any other organization.

Public Entity Risk Pool

The Airport Authority, through Fairfield County, participates in a public entity risk pool. See the Public Entity Risk Pool section.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Airport Authority have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Airport Authority's accounting policies are described below.

Basis of Presentation

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

Government-Wide Financial Statements. The statement of net position and the statement of activities display information about the Airport Authority as a whole. The statement of net position presents the financial condition of the governmental-type activities of the Airport Authority at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Airport Authority's governmental activities. Direct expenses are those that are specifically associated with a service or program, and therefore clearly identifiable to a particular function. The policy of the Airport Authority is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program. Revenues which are not classified as program revenues are presented as general revenues of the Airport Authority, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Airport Authority.

Fund Financial Statements. During the year, the Airport Authority segregates transactions related to certain Airport Authority functions or activities in separate fund in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Airport Authority at this more detailed level.

Fund Accounting

The Airport Authority uses fund accounting to segregate cash that is restricted as to use. The Airport Authority classifies its only fund as General fund. The General fund reports all financial resources except those required to be accounted for in another fund.

Measurement Focus

Government-Wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities and deferred inflows of resources associated with the operation of the Airport Authority are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

Basis of Accounting

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

Revenues – Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the Airport Authority received value without directly giving equal value in return include contributions. Revenue from contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, and expenditure requirements, in which the resources are provided to the Airport Authority on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, intergovernmental revenue sources are considered to be both measurable and available at year end.

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

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Budgetary

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's budgetary appears in the Budgetary Activity section.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Fairfield County Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission approves estimated resources.

Encumbrances The Fairfield County Board of Commissioners reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

Cash and Cash Equivalents

As the Ohio Revised Code permits, the Fairfield County Treasurer holds the Airport Authority's deposits as the Airport Authority's custodian. The Airport Authority's deposits are presented in the balance sheet as "Cash and Cash Equivalents."

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

Receivables and Payables

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

Receivables at December 31, 2019, consisted of amounts from accounts receivable. All receivables are considered collectible in full. A summary of the principal items of receivables reported on the statement of net position follows:

	<u>Amount</u>
Accounts Receivable	\$8,615

Receivables have been disaggregated on the face of the basic financial statements. All receivables are expected to be collected within the subsequent year.

Inventory Held for Resale

Inventory held for resale consists of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

Prepaid Items

The Airport Authority records payments made to vendors for services that will benefit periods beyond December 31, 2019, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Airport Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash and includes prepaids.

Restricted Fund balances are *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Airport Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

Net Position

Net position is the residual amount when comparing assets to liabilities. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors or laws or regulations of other governments. The Airport Authority, where applicable, applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

Income Tax Status

The Airport Authority is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Airport Authority is not a private foundation within the meaning of Section 509 (a). Contributions to the Airport Authority are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Airport Authority's tax status.

Estimates

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

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2019, follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 537,821	\$634,793	\$96,972

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 817,888	\$619,595	\$198,293

RISK MANAGEMENT

The Airport Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with ACE Property and Casualty Insurance Company and the County Risk Sharing Authority (CORSAs) (which is maintained through Fairfield County's policy) for liability and property insurance, the Airport Authority has addressed these various types of risk.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

The ACE program has a \$10,000,000 limit coverage on products-completed operations, personal injury, advertising injury, and malpractice, with \$10,000,000 for each occurrence. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, a \$2,000,000 hangar keepers limit any one occurrence, and a \$1,000,000 hangar keepers limit any one aircraft.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including direct physical loss or damage, collapse, and equipment breakdown to property. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. CORSA does not include any coverage for aircraft/aircraft liability. CORSA coverage is secondary if a claim would fall under coverage of the ACE program.

The Airport Authority has had no significant reductions in any of its insurance coverage from the prior year. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows: The Airport Authority purchased a lawnmower to maintain the grounds in the amount of \$77,565, with accumulated depreciation of \$5,656 for a current book value of \$71,909. The useful life of the asset is eight years and depreciation is computed using the straight-line method.

FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Airport Authority is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the General Fund is presented below for 2019:

Fund Balances	General Fund
Nonspendable	
Prepays	\$1,827
Assigned to	
Purchases on Order	54
Unassigned	331,506
<i>Total Fund Balances</i>	<i>\$333,387</i>

OTHER COMMITMENTS

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2019, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2019, the Airport Authority's commitments for encumbrances in the General Fund are \$54.

PUBLIC ENTITY RISK POOL

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

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

RELATED PARTY TRANSACTIONS AND CONTRIBUTIONS

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$21,129 and they are reflected as in-kind contributions.

During 2019, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

LITIGATION

The Airport Authority is currently not a party to any material legal proceedings.

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 will impact subsequent periods of the Airport Authority. In addition, the impact on the Airport Authority's future operating costs, revenues, and any recovery from emergency funding, either federal or State, cannot be estimated.

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Required Supplementary Information

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Six Years (1) **

	2019	2018	2017
County's Proportion of the Net Pension Liability	0.27785520%	0.27799920%	0.28058940%
County's Proportionate Share of the Net Pension Liability	\$76,098,906	\$43,612,683	\$63,717,082
County's Covered Payroll	\$35,583,808	\$34,745,958	\$34,664,317
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	213.86%	125.52%	183.81%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

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

See accompanying notes to required supplementary information

2016	2015	2014
0.28623777%	0.27400100%	0.27400100%
\$49,579,990	\$33,047,583	\$32,301,149
\$33,442,255	\$31,708,074	\$31,415,613
148.26%	104.22%	102.82%
81.08%	86.45%	86.36%

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Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
*Last Two Years (1) **

	2019	2018
County's Proportion of the Net Pension Asset	0.18894150%	0.17681310%
County's Proportionate Share of the Net Pension Asset	\$211,280	\$240,702
County's Covered Payroll	\$808,093	\$724,138
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	26.15%	33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as Fairfield County's participation in the plan was considered immaterial in previous years.

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

See accompanying notes to required supplementary information

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
*Last Seven Fiscal Years (1) **

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00622102%	0.00637403%	0.00602130%	0.00629612%
County's Proportionate Share of the Net Pension Liability	\$1,375,741	\$1,401,506	\$1,430,373	\$2,107,500
County's Covered Payroll	\$777,279	\$691,233	\$661,793	\$606,143
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	176.99%	202.75%	216.14%	347.69%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	72.10%

(1) Although this schedule is intended to show Information for ten years, information prior to 2013 is not available. An additional column will be added each year.

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information

2015	2014	2013
0.00612674%	0.00579869%	0.00579869%
\$1,693,252	\$1,410,442	\$1,680,109
\$764,371	\$829,408	\$816,985
221.52%	170.05%	205.65%
72.10%	74.70%	69.30%

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
*Last Three Years (1) **

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.27196920%	0.27144900%	0.27263700%
County's Proportionate Share of the Net OPEB Liability	\$35,458,363	\$29,477,361	\$27,537,264
County's Covered Payroll	\$36,711,908	\$35,825,383	\$35,597,618
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	96.59%	82.28%	77.36%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to required supplementary information

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
State Teachers Retirement System of Ohio - OPEB Plan
*Last Three Fiscal Years (1) **

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability (Asset)	0.00622102%	0.00637403%	0.00602130%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$103,034)	(\$102,424)	\$234,929
County's Covered Payroll	\$777,279	\$691,233	\$661,793
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.26%	-14.82%	35.50%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	176.00%	47.10%

(1) Although this schedule is intended to show Information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Seven Years (1)

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,422,186	\$5,250,326	\$4,781,015	\$4,413,690
Contributions in Relation to the Contractually Required Contribution	<u>(5,422,186)</u>	<u>(5,250,326)</u>	<u>(4,781,015)</u>	<u>(4,413,690)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$36,767,502	\$35,583,808	\$34,745,958	\$34,664,317
Contributions as a Percentage of Covered Payroll	<u>14.75%</u>	<u>14.75%</u>	<u>13.76%</u>	<u>12.73%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$112,946	\$113,133	\$94,138	\$78,446
Contributions in Relation to the Contractually Required Contribution	<u>(112,946)</u>	<u>(113,133)</u>	<u>(94,138)</u>	<u>(78,446)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$806,757	\$808,093	\$724,138	\$653,717
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPERS Plan (2)				
Contractually Required Contribution	\$46,138	\$45,124	\$390,636	\$730,619
Contributions in Relation to the Contractually Required Contribution	<u>(46,138)</u>	<u>(45,124)</u>	<u>(390,636)</u>	<u>(730,619)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$37,920,952	\$36,711,908	\$35,825,383	\$35,597,618
Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>0.12%</u>	<u>1.09%</u>	<u>2.05%</u>

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the financial statements

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,262,745	\$4,043,186	\$4,309,411
<u>(4,262,745)</u>	<u>(4,043,186)</u>	<u>(4,309,411)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$33,442,255	\$31,708,074	\$31,415,613
<u>12.75%</u>	<u>12.75%</u>	<u>13.72%</u>
\$77,245	\$68,831	\$80,384
<u>(77,245)</u>	<u>(68,831)</u>	<u>(80,384)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$643,708	\$573,592	\$618,338
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$709,150	\$668,475	\$344,865
<u>(709,150)</u>	<u>(668,475)</u>	<u>(344,865)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$34,337,908	\$32,470,611	\$32,098,035
<u>2.07%</u>	<u>2.06%</u>	<u>1.07%</u>

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net Pension Liability				
Contractually Required Contribution	\$100,731	\$108,819	\$96,773	\$92,651
Contributions in Relation to the Contractually Required Contribution	<u>(100,731)</u>	<u>(108,819)</u>	<u>(96,773)</u>	<u>(92,651)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Asset/Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$719,507	\$777,279	\$691,233	\$661,793
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See accompanying notes to required supplementary information

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$84,860	\$103,454	\$107,823	\$106,208	\$109,659	\$104,500
<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>	<u>(106,208)</u>	<u>(109,659)</u>	<u>(104,500)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14.00%	13.53%	13.00%	13.00%	13.00%	13.00%
\$0	\$3,241	\$8,294	\$8,170	\$8,435	\$8,038
<u>0</u>	<u>(3,241)</u>	<u>(8,294)</u>	<u>(8,170)</u>	<u>(8,435)</u>	<u>(8,038)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$606,143	\$764,371	\$829,408	\$816,985	\$843,531	\$803,846
0.00%	0.43%	1.00%	1.00%	1.00%	1.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
December 31, 2019

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used beginning in 2017 and in 2016 and prior are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

Fairfield County, Ohio
Notes to the Required Supplementary Information
December 31, 2019

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

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. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

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

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

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

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

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Combining Financial Statements and Schedules

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General Fund

The General Fund accounts for all and reports financial resources received and used for services traditionally provided by a county government and not required to be accounted for in other funds.

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET
(NON-GAAP BASIS) AND ACTUAL
GENERAL FUND**

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 527,729	\$ 541,566	\$ 541,002	\$ 564
Fringe Benefits	232,955	233,423	231,005	2,418
Contractual Services	275,736	259,443	252,444	6,999
Materials and Supplies	16,905	17,258	17,004	254
Capital Outlay	4,396	10,996	10,791	205
Total Commissioners	1,057,721	1,062,686	1,052,246	10,440
Economic Development:				
Personal Services	172,130	172,130	164,008	8,122
Fringe Benefits	93,122	93,122	85,686	7,436
Contractual Services	64,097	127,429	94,609	32,820
Materials and Supplies	358	300	98	202
Capital Outlay	-	195,500	195,348	152
Other	15,300	15,300	15,300	-
Total Economic Development	345,007	603,781	555,049	48,732
Auditor:				
Personal Services	673,134	675,141	672,685	2,456
Fringe Benefits	316,370	311,844	310,108	1,736
Contractual Services	430,991	416,005	412,857	3,148
Materials and Supplies	25,254	19,049	16,802	2,247
Capital Outlay	500	15,997	15,609	388
Total Auditor	1,446,249	1,438,036	1,428,061	9,975
Treasurer:				
Personal Services	283,525	284,885	284,743	142
Fringe Benefits	152,942	161,942	160,145	1,797
Contractual Services	102,373	99,610	80,045	19,565
Materials and Supplies	7,070	6,066	5,428	638
Capital Outlay	4,800	6,800	6,368	432
Total Treasurer	550,710	559,303	536,729	22,574
Prosecuting Attorney:				
Personal Services	1,126,638	1,127,354	1,087,347	40,007
Fringe Benefits	496,750	496,034	458,452	37,582
Contractual Services	13,100	13,350	12,365	985
Materials and Supplies	10,400	10,400	9,995	405
Capital Outlay	54,000	54,000	54,000	-
Other	70,319	70,444	70,319	125
Total Prosecuting Attorney	1,771,207	1,771,582	1,692,478	79,104
Geographical Information System:				
Personal Services	63,782	67,782	66,856	926
Fringe Benefits	24,793	24,793	24,415	378
Contractual Services	64,600	78,341	75,431	2,910
Materials and Supplies	5,000	3,578	2,544	1,034
Capital Outlay	12,100	23,860	23,417	443
Total Geographical Information System	\$ 170,275	\$ 198,354	\$ 192,663	\$ 5,691

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET
(NON-GAAP BASIS) AND ACTUAL
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 365,000	\$ 365,000	\$ 363,557	\$ 1,443
Fringe Benefits	144,325	136,325	129,689	6,636
Contractual Services	214,627	239,832	237,442	2,390
Materials and Supplies	64,247	62,625	62,625	-
Capital Outlay	91,718	82,860	76,079	6,781
Total Information Technology	879,917	886,642	869,392	17,250
Board of Elections:				
Personal Services	806,728	806,728	675,225	131,503
Fringe Benefits	408,607	408,607	319,420	89,187
Contractual Services	307,207	266,053	240,087	25,966
Materials and Supplies	109,204	94,632	39,909	54,723
Capital Outlay	764,500	2,168,113	2,109,063	59,050
Total Board of Elections	2,396,246	3,744,133	3,383,704	360,429
Maintenance and Operation:				
Personal Services	423,382	435,382	421,610	13,772
Fringe Benefits	272,664	262,664	245,984	16,680
Contractual Services	2,212,122	2,166,925	2,060,764	106,161
Materials and Supplies	605,165	531,103	466,212	64,891
Capital Outlay	286,495	266,495	263,675	2,820
Total Maintenance and Operation	3,799,828	3,662,569	3,458,245	204,324
Recorder:				
Personal Services	194,098	194,389	194,388	1
Fringe Benefits	135,403	135,303	134,000	1,303
Contractual Services	17,510	17,510	15,541	1,969
Materials and Supplies	2,132	2,132	779	1,353
Capital Outlay	-	1,070	1,070	-
Total Recorder	349,143	350,404	345,778	4,626
Human Resources:				
Personal Services	192,548	194,748	194,316	432
Fringe Benefits	72,966	70,766	70,047	719
Contractual Services	161,089	149,601	118,413	31,188
Materials and Supplies	3,136	3,000	2,978	22
Capital Outlay	1,500	4,200	2,689	1,511
Total Human Resources	431,239	422,315	388,443	33,872
Enterprise Zone:				
Personal Services	2,000	2,385	2,362	23
Fringe Benefits	1,100	1,415	1,219	196
Contractual Services	600	15	-	15
Materials and Supplies	200	85	-	85
Total Enterprise Zone	3,900	3,900	3,581	319
Certificate of Title Administration:				
Personal Services	752,000	739,650	733,846	5,804
Fringe Benefits	494,212	494,212	458,258	35,954
Contractual Services	62,586	61,355	61,355	-
Materials and Supplies	47,606	18,524	16,508	2,016
Capital Outlay	1,500	14,716	14,616	100
Other	-	12,350	12,350	-
Total Certificate of Title Administration	\$ 1,357,904	\$ 1,340,807	\$ 1,296,933	\$ 43,874

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET
(NON-GAAP BASIS) AND ACTUAL
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 138,500	\$ 138,000	\$ 85,701	\$ 52,299
Capital Outlay	20,400	20,345	16,387	3,958
Total County Recorder Equipment	158,900	158,345	102,088	56,257
Building Department:				
Personal services	4,000	4,000	3,981	19
Fringe benefits	2,360	2,360	2,245	115
Contractual Services	43,867	41,140	40,599	541
Capital Outlay	6,500	6,500	6,400	100
Total Building Department	56,727	54,000	53,225	775
Insurance on Property and Persons:				
Contractual Services	540,865	534,487	529,894	4,593
Levy and Assessment:				
Contractual Services	497,345	497,345	397,279	100,066
Total General Government - Legislative and Executive	15,813,183	17,288,689	16,285,788	1,002,901
General Government - Judicial				
Domestic Relations:				
Personal Services	489,166	498,119	496,643	1,476
Fringe Benefits	206,815	206,815	200,116	6,699
Contractual Services	33,520	31,483	21,798	9,685
Materials and Supplies	3,521	3,521	3,207	314
Capital Outlay	9,302	8,900	8,899	1
Total Domestic Relations	742,324	748,838	730,663	18,175
Common Pleas Probation:				
Personal Services	475,000	475,000	470,474	4,526
Fringe Benefits	238,660	238,660	223,771	14,889
Contractual services	693,000	628,000	286,152	341,848
Total Common Pleas Probation	1,406,660	1,341,660	980,397	361,263
Common Pleas Court:				
Personal Services	448,000	448,000	429,408	18,592
Fringe Benefits	259,767	259,767	228,353	31,414
Contractual Services	742,300	742,300	715,745	26,555
Materials and Supplies	12,500	15,000	12,441	2,559
Capital Outlay	15,025	12,138	8,252	3,886
Total Common Pleas Court	1,477,592	1,477,205	1,394,199	83,006
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	306	306	240	66
Total Jury Commission	1,978	1,978	1,723	255
Juvenile Court:				
Contractual Services	104,664	3,510	3,053	457
Probate Court:				
Personal Services	392,668	414,865	414,857	8
Fringe Benefits	203,627	202,799	198,854	3,945
Contractual Services	94,830	112,789	95,266	17,523
Materials and Supplies	5,360	5,088	4,989	99
Total Probate Court	\$ 696,485	\$ 735,541	\$ 713,966	\$ 21,575

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET
(NON-GAAP BASIS) AND ACTUAL
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 756,525	\$ 758,025	\$ 757,933	\$ 92
Fringe Benefits	468,635	468,635	457,833	10,802
Contractual Services	150,480	142,564	113,472	29,092
Materials and Supplies	36,128	34,828	34,306	522
Capital Outlay	-	5,287	5,287	-
Total Clerk of Courts	1,411,768	1,409,339	1,368,831	40,508
Municipal Court:				
Contractual Services	1,485,554	1,447,858	1,230,831	217,027
Materials and supplies	36,562	35,000	30,000	5,000
Total Municipal Court	1,522,116	1,482,858	1,260,831	222,027
Notary Public Fees:				
Contractual Services	50,000	50,000	-	50,000
Public Defender:				
Contractual Services	30,000	52,024	52,024	-
Total General Government - Judicial	7,443,587	7,302,953	6,505,687	797,266
Public Safety				
Probation Department:				
Personal Services	1,073,270	1,065,704	1,056,076	9,628
Fringe Benefits	581,840	581,905	519,529	62,376
Contractual Services	569,576	647,362	637,575	9,787
Materials and Supplies	27,297	26,326	25,617	709
Capital Outlay	4,000	4,000	3,683	317
Other	10,000	10,000	7,042	2,958
Total Probation Department	2,265,983	2,335,297	2,249,522	85,775
Coroner:				
Personal Services	199,758	219,798	217,278	2,520
Fringe Benefits	97,050	82,155	81,749	406
Contractual Services	185,904	158,305	158,071	234
Materials and Supplies	3,200	3,095	2,067	1,028
Capital Outlay	8,845	8,845	8,756	89
Total Coroner	494,757	472,198	467,921	4,277
Visitation Center:				
Personal Services	29,741	32,029	32,028	1
Fringe Benefits	5,161	5,195	4,457	738
Contractual Services	2,000	2,000	-	2,000
Total Visitation Center	36,902	39,224	36,485	2,739
Sheriff:				
Personal Services	8,776,682	8,776,682	8,563,771	212,911
Fringe Benefits	4,174,823	4,092,823	3,885,471	207,352
Contractual Services	1,923,149	1,925,603	1,822,629	102,974
Materials and Supplies	924,089	787,055	771,573	15,482
Capital Outlay	332,692	809,508	808,374	1,134
Other	161,221	161,221	152,854	8,367
Total Sheriff	16,292,656	16,552,892	16,004,672	548,220
Total Public Safety	\$ 19,090,298	\$ 19,399,611	\$ 18,758,600	\$ 641,011

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET
(NON-GAAP BASIS) AND ACTUAL
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 438,977	\$ 440,977	\$ 440,648	\$ 329
TB Clinics:				
Contractual Services	1,530	1,000	1,000	-
Crippled Children:				
Contractual Services	378,142	378,142	378,142	-
Total Health	818,649	820,119	819,790	329
Human Services				
Veterans Service Commission:				
Personal Services	374,345	374,345	346,033	28,312
Fringe Benefits	128,460	128,460	97,583	30,877
Contractual Services	1,150,795	995,896	774,033	221,863
Materials and Supplies	32,567	24,446	18,171	6,275
Capital Outlay	75,000	75,000	5,057	69,943
Total Veterans Service Commission	1,761,167	1,598,147	1,240,877	357,270
Visitation Center:				
Contractual Services	53,000	53,000	38,711	14,289
Materials and Supplies	20,000	20,000	19,612	388
Total Visitation Center	73,000	73,000	58,323	14,677
Total Human Services	1,834,167	1,671,147	1,299,200	371,947
Transportation				
Airport:				
Capital Outlay	75,000	75,000	75,000	-
Other				
Commissioners Share - Costs:				
Contractual Services	2,223,822	2,217,822	2,104,822	113,000
Miscellaneous:				
Contractual Services.....	154,291	119,480	60,215	59,265
Capital Outlay.....	15,000	15,000	-	15,000
Other.....	20,500	20,500	12,523	7,977
Total Miscellaneous	189,791	154,980	72,738	82,242
Total Other	2,413,613	2,372,802	2,177,560	195,242
Total Expenditures.....	\$ 47,488,497	\$ 48,930,321	\$ 45,921,625	\$ 3,008,696

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 24,735,327	\$ 699,906	\$ 4,632,898	\$ 30,068,131
Cash and Cash Equivalents in Segregated Accounts	214,690	-	-	214,690
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	422,039	-	24,603	446,642
Receivables:				
Property Taxes	4,559,003	109,022	-	4,668,025
Lodging Taxes	117,908	-	-	117,908
Permissive Motor Vehicle License Tax	211,801	-	-	211,801
Accounts	213,976	-	180	214,156
Interfund	7,918	-	-	7,918
Special Assessments	154,276	484,568	-	638,844
Accrued Interest	2,933	-	-	2,933
Loans	660,492	-	-	660,492
Intergovernmental	7,670,729	-	195,200	7,865,929
Materials and Supplies Inventory.....	429,756	-	-	429,756
Prepaid Items.....	96,588	-	-	96,588
Total Assets.....	<u>\$ 39,497,436</u>	<u>\$ 1,293,496</u>	<u>\$ 4,852,881</u>	<u>\$ 45,643,813</u>
LIABILITIES				
Accounts Payable.....	\$ 1,056,262	\$ -	\$ 12,327	\$ 1,068,589
Contracts Payable.....	624,521	-	73,623	698,144
Accrued Wages and Benefits Payable.....	457,632	-	-	457,632
Matured Compensated Absences Payable.....	5,582	-	-	5,582
Retainage Payable.....	221,203	-	24,603	245,806
Interfund Payable.....	1,478,006	-	2,274,772	3,752,778
Employee Payroll Withholdings.....	42,058	-	-	42,058
Intergovernmental Payable.....	195,841	-	-	195,841
Total Liabilities.....	<u>4,081,105</u>	<u>-</u>	<u>2,385,325</u>	<u>6,466,430</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	4,464,527	109,022	-	4,573,549
Unavailable Revenue.....	5,395,262	484,568	148,526	6,028,356
Total Deferred Inflows of Resources.....	<u>9,859,789</u>	<u>593,590</u>	<u>148,526</u>	<u>10,601,905</u>
FUND BALANCES				
Nonspendable	727,180	-	-	727,180
Restricted	24,852,507	699,906	493,084	26,045,497
Committed.....	-	-	2,523,898	2,523,898
Assigned.....	-	-	185,504	185,504
Unassigned (Deficits).....	(23,145)	-	(883,456)	(906,601)
Total Fund Balances.....	<u>25,556,542</u>	<u>699,906</u>	<u>2,319,030</u>	<u>28,575,478</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 39,497,436</u>	<u>\$ 1,293,496</u>	<u>\$ 4,852,881</u>	<u>\$ 45,643,813</u>

Fairfield 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 Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 3,030,574	\$ 109,022	\$ -	\$ 3,139,596
Lodging Taxes.....	519,326	-	-	519,326
Charges for Services.....	4,969,978	-	6,095	4,976,073
Licenses and Permits.....	694,555	-	-	694,555
Permissive Motor Vehicle License tax	2,599,555	-	-	2,599,555
Fines and Forfeitures.....	681,016	-	-	681,016
Intergovernmental.....	18,455,000	-	1,566,937	20,021,937
Special Assessments.....	50,781	81,619	-	132,400
Interest.....	60,612	27,935	-	88,547
Rent.....	-	190,007	112,947	302,954
Donations.....	104,801	-	-	104,801
Other.....	408,328	-	73,214	481,542
Total Revenues.....	<u>31,574,526</u>	<u>408,583</u>	<u>1,759,193</u>	<u>33,742,302</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	4,633,898	35,108	-	4,669,006
Judicial	973,700	-	-	973,700
Public Safety	3,108,597	-	-	3,108,597
Public Works	10,620,659	-	-	10,620,659
Health	1,775,369	-	-	1,775,369
Human Services	10,823,745	-	-	10,823,745
Urban Redevelopment and Housing	56,235	-	-	56,235
Intergovernmental.....	1,045,104	-	-	1,045,104
Capital Outlay.....	-	-	4,632,926	4,632,926
Debt Service:				
Principal Retirement	-	2,345,000	-	2,345,000
Interest and Fiscal Charges	-	1,274,270	30,270	1,304,540
Total Expenditures.....	<u>33,037,307</u>	<u>3,654,378</u>	<u>4,663,196</u>	<u>41,354,881</u>
Excess of Revenues Under Expenditures.....	<u>(1,462,781)</u>	<u>(3,245,795)</u>	<u>(2,904,003)</u>	<u>(7,612,579)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	61,366	-	-	61,366
Transfers In.....	2,274,294	2,951,297	3,630,745	8,856,336
Transfers Out.....	(583,599)	(47,104)	(30,614)	(661,317)
Total Other Financing Sources (Use).....	<u>1,752,061</u>	<u>2,904,193</u>	<u>3,600,131</u>	<u>8,256,385</u>
Net Changes in Fund Balances.....	289,280	(341,602)	696,128	643,806
Fund Balances Beginning of Year.....	25,267,262	1,041,508	1,622,902	27,931,672
Fund Balances End of Year.....	<u>\$ 25,556,542</u>	<u>\$ 699,906</u>	<u>\$ 2,319,030</u>	<u>\$ 28,575,478</u>

Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for restricted State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Motor Vehicle Fund	The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a change of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
County Hotel Lodging Fund	To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County.
Children Services Fund	To account for restricted monies received from federal and State grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management and Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash activity or budget during 2019; therefore, there is no budgetary schedule presented.

(continued)

Nonmajor Special Revenue Funds (continued)

Environmental Affairs Grant Fund	To account for restricted grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects. This fund was closed out in 2019.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant monies used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.

(continued)

Nonmajor Special Revenue Funds (continued)

Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter/Education Pollworker Training, the Special Elections, and Cyber Security Measurers Implementation Fund for GAAP reporting. The Voter/Education Pollworker Training Fund had no cash activity or budget during 2019; therefore, there is no budgetary schedule presented.
Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized in part by charges for services, fines and forfeitures, State grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, and the Common Pleas Recovery Grant Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized in part by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Federal Emergency Management Agency Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting.
Home Fund	To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.
Target Community Alternative to Prison Fund	To account for the Targeting Community Alternative to Prison grant program which is restricted for supervision, treat, and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2019

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund	Ditch Maintenance Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 244,529	\$ 3,654,376	\$ 4,409,131	\$ 4,255,872	\$ 1,694,755
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	135,029	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	211,801	-
Accounts	100	-	-	75,264	-
Interfund	-	-	-	4,978	-
Special Assessments	-	-	-	-	154,276
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	181	196,327	16	3,230,221	-
Materials and Supplies Inventory.....	-	-	-	429,756	-
Prepaid Items.....	635	334	12,118	7,886	-
Total Assets.....	<u>\$ 245,445</u>	<u>\$ 3,851,037</u>	<u>\$ 4,556,294</u>	<u>\$ 8,215,778</u>	<u>\$ 1,849,031</u>
LIABILITIES					
Accounts Payable.....	\$ 19,990	\$ 5,802	\$ 34,765	\$ 106,401	\$ -
Contracts Payable.....	-	-	619,151	5,370	-
Accrued Wages and Benefits Payable.....	16,359	66,631	56,835	185,580	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	135,029	-	-
Interfund Payable.....	-	39,251	-	1,334	-
Employee Payroll Withholdings.....	1,339	6,474	5,375	18,449	-
Intergovernmental Payable.....	5,745	20,937	17,214	62,327	-
Total Liabilities.....	<u>43,433</u>	<u>139,095</u>	<u>868,369</u>	<u>379,461</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	2,073,971	154,276
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,073,971</u>	<u>154,276</u>
FUND BALANCES:					
Nonspendable	635	334	12,118	437,642	-
Restricted	201,377	3,711,608	3,675,807	5,324,704	1,694,755
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances	<u>202,012</u>	<u>3,711,942</u>	<u>3,687,925</u>	<u>5,762,346</u>	<u>1,694,755</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 245,445</u>	<u>\$ 3,851,037</u>	<u>\$ 4,556,294</u>	<u>\$ 8,215,778</u>	<u>\$ 1,849,031</u>

Delinquent Real Estate Collection Fund	County Hotel Lodging Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund	Bridges, Culverts, and County Road Levy Fund
\$ 889,001	\$ 7,719	\$ 2,428,017	\$ 65,783	\$ 544	\$ 17,140	\$ 685,915
-	-	-	-	4,193	-	-
-	-	-	-	-	-	86,174
-	-	-	-	-	-	1,564,031
-	66,694	-	-	-	-	-
-	-	-	-	-	-	-
7,174	-	19,680	-	910	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,151	-	1,794,810	29,138	-	-	83,225
-	-	-	-	-	-	-
-	-	1,295	2,662	-	-	-
<u>\$ 929,326</u>	<u>\$ 74,413</u>	<u>\$ 4,243,802</u>	<u>\$ 97,583</u>	<u>\$ 5,647</u>	<u>\$ 17,140</u>	<u>\$ 2,419,345</u>
\$ 3,356	\$ -	\$ 560,489	\$ 2,664	\$ 1,824	\$ -	\$ -
-	-	-	-	-	-	-
16,540	-	3,012	14,367	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	86,174
-	-	689,786	-	-	-	-
269	-	521	899	-	-	-
3,125	-	4,267	3,038	-	-	-
<u>23,290</u>	<u>-</u>	<u>1,258,075</u>	<u>20,968</u>	<u>1,824</u>	<u>-</u>	<u>86,174</u>
-	-	-	-	-	-	1,532,307
-	-	1,436,253	-	430	-	114,949
-	-	1,436,253	-	430	-	1,647,256
-	-	1,295	2,662	-	-	-
906,036	74,413	1,548,179	73,953	3,393	17,140	685,915
-	-	-	-	-	-	-
<u>906,036</u>	<u>74,413</u>	<u>1,549,474</u>	<u>76,615</u>	<u>3,393</u>	<u>17,140</u>	<u>685,915</u>
<u>\$ 929,326</u>	<u>\$ 74,413</u>	<u>\$ 4,243,802</u>	<u>\$ 97,583</u>	<u>\$ 5,647</u>	<u>\$ 17,140</u>	<u>\$ 2,419,345</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2019

	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 58,706	\$ 3,859	\$ 721,617	\$ 486,098	\$ 382,793
Cash and Cash Equivalents in Segregated Accounts	-	-	163,926	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	51,214	-	-	-
Permissive Motor	-	-	-	-	-
Vehicle License Tax	-	-	-	-	-
Accounts	-	-	36,414	-	-
Interfund	-	-	-	-	124
Special Assessments	-	-	-	-	-
Accrued Interest	126	-	-	-	553
Loans	-	-	-	-	120,859
Intergovernmental	50,010	-	10,628	11,406	1,093,196
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	469	1,569	-
Total Assets.....	<u>\$ 108,842</u>	<u>\$ 55,073</u>	<u>\$ 933,054</u>	<u>\$ 499,073</u>	<u>\$ 1,597,525</u>
LIABILITIES					
Accounts Payable.....	\$ 284	\$ -	\$ 65,860	\$ 16,434	\$ 151,085
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	4,467	-	3,869	5,764	45
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	2,400	-	-	130,674	325,000
Employee Payroll Withholdings.....	593	-	708	256	-
Intergovernmental Payable.....	18,513	-	4,188	1,479	3,607
Total Liabilities.....	<u>26,257</u>	<u>-</u>	<u>74,625</u>	<u>154,607</u>	<u>479,737</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	50,045	-	-	-	943,254
Total Deferred Inflows of Resources.....	<u>50,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>943,254</u>
FUND BALANCES:					
Nonspendable	-	-	469	1,569	-
Restricted	32,540	55,073	857,960	342,897	174,534
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances	<u>32,540</u>	<u>55,073</u>	<u>858,429</u>	<u>344,466</u>	<u>174,534</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 108,842</u>	<u>\$ 55,073</u>	<u>\$ 933,054</u>	<u>\$ 499,073</u>	<u>\$ 1,597,525</u>

(Continued)

Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs Fund	Other Judicial Programs Fund	Other Public Safety Programs Fund	Home Fund
\$ 153,602	\$ 1,832,846	\$ 99,346	\$ 81,386	\$ 1,444,364	\$ 909,566	\$ 95,304
-	-	-	-	37,061	9,510	-
-	-	200,836	-	-	-	-
-	2,994,972	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	43,988	30,446	-
-	-	1,249	1,531	-	-	36
-	-	-	-	-	-	-
-	-	2,013	126	-	-	115
-	-	539,633	-	-	-	-
69,133	104,586	2	-	9,288	576,923	197,500
-	-	-	-	-	-	-
214	-	-	-	43,520	236	-
<u>\$ 222,949</u>	<u>\$ 4,932,404</u>	<u>\$ 843,079</u>	<u>\$ 83,043</u>	<u>\$ 1,578,221</u>	<u>\$ 1,526,681</u>	<u>\$ 292,955</u>
\$ 1,380	\$ 14,862	\$ -	\$ -	\$ 37,949	\$ 26,642	\$ 2,937
-	-	-	-	-	-	-
-	-	179	-	11,635	67,369	-
-	-	-	-	-	5,582	-
32,561	-	-	-	-	-	-
-	-	-	-	675	207,000	50,000
4,722	-	27	-	2,790	5,961	-
<u>38,663</u>	<u>14,862</u>	<u>206</u>	<u>-</u>	<u>53,049</u>	<u>342,889</u>	<u>52,937</u>
-	2,932,220	-	-	-	-	-
<u>1,007</u>	<u>167,338</u>	<u>271</u>	<u>45</u>	<u>9,596</u>	<u>197,684</u>	<u>155,649</u>
<u>1,007</u>	<u>3,099,558</u>	<u>271</u>	<u>45</u>	<u>9,596</u>	<u>197,684</u>	<u>155,649</u>
214	-	200,836	-	43,520	236	-
183,065	1,817,984	641,766	82,998	1,484,261	996,812	84,369
-	-	-	-	(12,205)	(10,940)	-
<u>183,279</u>	<u>1,817,984</u>	<u>842,602</u>	<u>82,998</u>	<u>1,515,576</u>	<u>986,108</u>	<u>84,369</u>
<u>\$ 222,949</u>	<u>\$ 4,932,404</u>	<u>\$ 843,079</u>	<u>\$ 83,043</u>	<u>\$ 1,578,221</u>	<u>\$ 1,526,681</u>	<u>\$ 292,955</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2019

	Target Community Alternative to Prison Fund	Totals
ASSETS		
Equity in Pooled Cash and Cash Equivalents.....	\$ 113,058	\$ 24,735,327
Cash and Cash Equivalents in Segregated Accounts	-	214,690
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	422,039
Receivables:		
Property Taxes	-	4,559,003
Lodging Taxes	-	117,908
Permissive Motor		
Vehicle License Tax	-	211,801
Accounts	-	213,976
Interfund	-	7,918
Special Assessments	-	154,276
Accrued Interest	-	2,933
Loans	-	660,492
Intergovernmental	180,988	7,670,729
Materials and Supplies Inventory.....	-	429,756
Prepaid Items.....	25,650	96,588
Total Assets.....	<u>\$ 319,696</u>	<u>\$ 39,497,436</u>
LIABILITIES		
Accounts Payable.....	\$ 3,538	\$ 1,056,262
Contracts Payable.....	-	624,521
Accrued Wages and Benefits Payable.....	4,980	457,632
Matured Compensated Absences Payable.....	-	5,582
Retainage Payable.....	-	221,203
Interfund Payable.....	-	1,478,006
Employee Payroll Withholdings.....	539	42,058
Intergovernmental Payable.....	13,527	195,841
Total Liabilities.....	<u>22,584</u>	<u>4,081,105</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes not Levied to Finance Current Year Operations.....	-	4,464,527
Unavailable Revenue.....	90,494	5,395,262
Total Deferred Inflows of Resources.....	<u>90,494</u>	<u>9,859,789</u>
FUND BALANCES:		
Nonspendable	25,650	727,180
Restricted	180,968	24,852,507
Unassigned (Deficits).....	-	(23,145)
Total Fund Balances	<u>206,618</u>	<u>25,556,542</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 319,696</u>	<u>\$ 39,497,436</u>

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Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2019

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	37,752	519,624	2,121,122	267,804
Licenses and Permits.....	572,076	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	2,599,555
Fines and Forfeitures.....	51,355	-	-	43,112
Intergovernmental.....	2,000	1,889,237	-	6,777,939
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	6,021	-	-	-
Other.....	2,878	9,217	6,522	240,443
Total Revenues.....	<u>672,082</u>	<u>2,418,078</u>	<u>2,127,644</u>	<u>9,928,853</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	3,788,051	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	8,211,629
Health	767,048	-	-	-
Human Services	-	2,102,066	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	256,655
Total Expenditures.....	<u>767,048</u>	<u>2,102,066</u>	<u>3,788,051</u>	<u>8,468,284</u>
Excess of Revenues Over (Under) Expenditures	<u>(94,966)</u>	<u>316,012</u>	<u>(1,660,407)</u>	<u>1,460,569</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	1,500	-	-	33,866
Transfers In.....	-	189,570	-	80,000
Transfers Out.....	-	-	-	(262,628)
Total Other Financing Sources (Use).....	<u>1,500</u>	<u>189,570</u>	<u>-</u>	<u>(148,762)</u>
Net Changes in Fund Balances.....	(93,466)	505,582	(1,660,407)	1,311,807
Fund Balances (Deficit) Beginning of Year	295,478	3,206,360	5,348,332	4,450,539
Fund Balances End of Year.....	<u>\$ 202,012</u>	<u>\$ 3,711,942</u>	<u>\$ 3,687,925</u>	<u>\$ 5,762,346</u>

Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	County Hotel Lodging Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	297,027	-	-	-	-
-	744,716	-	8,828	22,628	-	-
-	-	-	-	-	32,665	-
-	-	-	-	-	-	-
-	-	-	4,282,276	138,960	-	-
50,781	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	94,886	-	-	-
950	2,060	-	120,883	4,085	-	-
<u>51,731</u>	<u>746,776</u>	<u>297,027</u>	<u>4,506,873</u>	<u>165,673</u>	<u>32,665</u>	<u>-</u>
-	547,470	287,542	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	277,175	-	-
180,087	-	-	-	-	-	-
-	-	-	-	-	34,121	-
-	-	-	5,783,552	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>180,087</u>	<u>547,470</u>	<u>287,542</u>	<u>5,783,552</u>	<u>277,175</u>	<u>34,121</u>	<u>-</u>
(128,356)	199,306	9,485	(1,276,679)	(111,502)	(1,456)	-
-	-	-	-	26,000	-	-
-	-	-	1,669,988	194,986	-	-
-	-	-	-	-	-	-
-	-	-	1,669,988	220,986	-	-
(128,356)	199,306	9,485	393,309	109,484	(1,456)	-
1,823,111	706,730	64,928	1,156,165	(32,869)	4,849	17,140
<u>\$ 1,694,755</u>	<u>\$ 906,036</u>	<u>\$ 74,413</u>	<u>\$ 1,549,474</u>	<u>\$ 76,615</u>	<u>\$ 3,393</u>	<u>\$ 17,140</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2019

	Environmental Affairs Grant Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund
REVENUES				
Property Taxes.....	\$ -	\$ 1,404,297	\$ -	\$ -
Lodging Taxes.....	-	-	-	222,299
Charges for Services.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	360,000	-	-
Intergovernmental.....	-	169,878	996,077	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	87	-
Donations.....	-	-	-	-
Other.....	-	-	663	-
Total Revenues.....	<u>-</u>	<u>1,934,175</u>	<u>996,827</u>	<u>222,299</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	2,013,988	-	214,955
Health	-	-	974,200	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Total Expenditures.....	<u>-</u>	<u>2,013,988</u>	<u>974,200</u>	<u>214,955</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(79,813)</u>	<u>22,627</u>	<u>7,344</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(16,703)	(234,268)	-	-
Total Other Financing Sources (Use).....	<u>(16,703)</u>	<u>(234,268)</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(16,703)	(314,081)	22,627	7,344
Fund Balances (Deficit) Beginning of Year.....	16,703	999,996	9,913	47,729
Fund Balances End of Year.....	<u>\$ -</u>	<u>\$ 685,915</u>	<u>\$ 32,540</u>	<u>\$ 55,073</u>

(Continued)

Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs Fund
\$ -	\$ -	\$ -	\$ -	\$ 1,626,277	\$ -	\$ -
-	-	-	-	-	-	-
708,732	868	20	-	-	335	-
89,814	-	-	-	-	-	-
-	-	-	-	-	-	-
108,866	-	-	-	-	-	-
-	452,919	462,551	488,140	195,637	-	50,000
-	-	-	-	-	-	-
84	-	6,239	-	-	26,848	5,488
450	3,444	-	-	-	-	-
1,752	8,108	48	-	-	15	-
<u>909,698</u>	<u>465,339</u>	<u>468,858</u>	<u>488,140</u>	<u>1,821,914</u>	<u>27,198</u>	<u>55,488</u>
-	-	-	-	-	-	10,835
-	552,283	-	-	-	-	-
961,056	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	431,979	2,183,382	-	-
-	-	20,356	-	-	7,074	-
-	-	394,436	-	-	-	-
<u>961,056</u>	<u>552,283</u>	<u>414,792</u>	<u>431,979</u>	<u>2,183,382</u>	<u>7,074</u>	<u>10,835</u>
<u>(51,358)</u>	<u>(86,944)</u>	<u>54,066</u>	<u>56,161</u>	<u>(361,468)</u>	<u>20,124</u>	<u>44,653</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(51,358)</u>	<u>(86,944)</u>	<u>54,066</u>	<u>56,161</u>	<u>(361,468)</u>	<u>20,124</u>	<u>44,653</u>
<u>909,787</u>	<u>431,410</u>	<u>120,468</u>	<u>127,118</u>	<u>2,179,452</u>	<u>822,478</u>	<u>38,345</u>
<u>\$ 858,429</u>	<u>\$ 344,466</u>	<u>\$ 174,534</u>	<u>\$ 183,279</u>	<u>\$ 1,817,984</u>	<u>\$ 842,602</u>	<u>\$ 82,998</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2019

	Other Judicial Programs Fund	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	416,959	120,590	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	117,683	-	-	-
Intergovernmental.....	70,974	2,062,681	71,853	343,878
Special Assessments.....	-	-	-	-
Interest.....	-	-	20,901	965
Donations.....	-	-	-	-
Other.....	2,799	7,905	-	-
Total Revenues.....	<u>608,415</u>	<u>2,191,176</u>	<u>92,754</u>	<u>344,843</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	421,417	-	-	-
Public Safety	-	1,870,366	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	322,766
Urban Redevelopment and Housing	-	-	28,805	-
Intergovernmental.....	-	394,013	-	-
Total Expenditures.....	<u>421,417</u>	<u>2,264,379</u>	<u>28,805</u>	<u>322,766</u>
Excess of Revenues Over (Under) Expenditures	<u>186,998</u>	<u>(73,203)</u>	<u>63,949</u>	<u>22,077</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	89,750	50,000	-	-
Transfers Out.....	(70,000)	-	-	-
Total Other Financing Sources (Use).....	<u>19,750</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	206,748	(23,203)	63,949	22,077
Fund Balances (Deficit) Beginning of Year.....	1,308,828	1,009,311	20,420	184,541
Fund Balances End of Year.....	<u>\$ 1,515,576</u>	<u>\$ 986,108</u>	<u>\$ 84,369</u>	<u>\$ 206,618</u>

(Continued)

Totals

\$ 3,030,574
519,326
4,969,978
694,555
2,599,555
681,016
18,455,000
50,781
60,612
104,801
408,328
31,574,526

4,633,898
973,700
3,108,597
10,620,659
1,775,369
10,823,745
56,235
1,045,104
33,037,307

(1,462,781)

61,366
2,274,294
(583,599)
1,752,061
289,280
25,267,262
\$ 25,556,542

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG ADOPTION CENTER AND SHELTER FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 50,000	\$ 37,537	\$ (12,463)
Licenses and Permits.....	543,000	571,046	28,046
Fines and Forfeitures.....	47,500	51,285	3,785
Intergovernmental.....	2,500	2,000	(500)
Donations.....	8,000	5,922	(2,078)
Other.....	500	2,860	2,360
Total Revenues.....	<u>651,500</u>	<u>670,650</u>	<u>19,150</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	238,189	228,206	9,983
Fringe Benefits	125,241	113,157	12,084
Contractual Services	343,415	337,072	6,343
Materials and Supplies	53,368	52,151	1,217
Capital Outlay	90,706	65,485	25,221
Other	500	5	495
Total Expenditures.....	<u>851,419</u>	<u>796,076</u>	<u>55,343</u>
Net Change in Fund Balance.....	(199,919)	(125,426)	74,493
Fund Balance Beginning of Year	303,556	303,556	-
Prior Year Encumbrances Appropriated.....	12,312	12,312	-
Fund Balance End of Year	<u>\$ 115,949</u>	<u>\$ 190,442</u>	<u>\$ 74,493</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT AGENCY FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 500,300	\$ 513,245	\$ 12,945
Intergovernmental.....	1,671,679	1,868,644	196,965
Other.....	2,500	9,488	6,988
Total Revenues.....	<u>2,174,479</u>	<u>2,391,377</u>	<u>216,898</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,070,394	1,038,047	32,347
Fringe Benefits	674,013	583,220	90,793
Contractual Services	540,382	498,542	41,840
Materials and Supplies	2,900	1,093	1,807
Total Expenditures.....	<u>2,287,689</u>	<u>2,120,902</u>	<u>166,787</u>
Excess of Revenues Over (Under) Expenditures.....	(113,210)	270,475	383,685
OTHER FINANCING SOURCE			
Transfers In.....	189,105	189,570	465
Net Change in Fund Balance.....	75,895	460,045	384,150
Fund Balance Beginning of Year	<u>3,143,783</u>	<u>3,143,783</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,219,678</u>	<u>\$ 3,603,828</u>	<u>\$ 384,150</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,912,100	\$ 2,121,122	\$ 209,022
Other.....	-	6,741	6,741
Total Revenues.....	<u>1,912,100</u>	<u>2,127,863</u>	<u>215,763</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	888,000	811,971	76,029
Fringe Benefits	499,000	389,507	109,493
Contractual Services	1,514,049	805,220	708,829
Materials and Supplies	66,126	20,438	45,688
Capital Outlay	2,918,838	2,789,091	129,747
Total Expenditures.....	<u>5,886,013</u>	<u>4,816,227</u>	<u>1,069,786</u>
Net Change in Fund Balance.....	(3,973,913)	(2,688,364)	1,285,549
Fund Balance Beginning of Year	4,779,081	4,779,081	-
Prior Year Encumbrances Appropriated.....	697,260	697,260	-
Fund Balance End of Year	<u>\$ 1,502,428</u>	<u>\$ 2,787,977</u>	<u>\$ 1,285,549</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE FUND**

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 245,207	\$ 270,342	\$ 25,135
Permissive Motor Vehicle License Tax.....	2,475,000	2,543,331	68,331
Fines and Forfeitures.....	40,000	42,437	2,437
Intergovernmental.....	5,530,000	6,450,640	920,640
Other.....	5,750	193,093	187,343
Total Revenues.....	<u>8,295,957</u>	<u>9,499,843</u>	<u>1,203,886</u>
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	3,060,425	3,010,236	50,189
Fringe Benefits	1,557,219	1,507,219	50,000
Contractual Services	2,330,151	2,083,174	246,977
Materials and Supplies	1,485,482	1,360,091	125,391
Capital Outlay	1,657,496	1,640,116	17,380
Other	13,000	12,685	315
Total Expenditures.....	<u>10,103,773</u>	<u>9,613,521</u>	<u>490,252</u>
Excess of Revenues Under Expenditures.....	<u>(1,807,816)</u>	<u>(113,678)</u>	<u>1,694,138</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	5,000	33,866	28,866
Transfers In.....	80,000	80,000	-
Transfers Out.....	<u>(262,629)</u>	<u>(262,628)</u>	<u>1</u>
Total Other Financing Sources (Use).....	<u>(177,629)</u>	<u>(148,762)</u>	<u>28,867</u>
Net Change in Fund Balance.....	(1,985,445)	(262,440)	1,723,005
Fund Balance Beginning of Year.....	2,204,688	2,204,688	-
Prior Year Encumbrances Appropriated.....	<u>1,197,551</u>	<u>1,197,551</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 1,416,794</u>	<u>\$ 3,139,799</u>	<u>\$ 1,723,005</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DITCH MAINTENANCE FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 50,781	\$ 50,781
Other.....	-	950	950
Total Revenues.....	-	51,731	51,731
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	165,809	162,301	3,508
Capital Outlay	19,215	19,215	-
Total Expenditures.....	185,024	181,516	3,508
Net Change in Fund Balance.....	(185,024)	(129,785)	55,239
Fund Balance Beginning of Year	1,809,640	1,809,640	-
Prior Year Encumbrances Appropriated.....	14,900	14,900	-
Fund Balance End of Year	<u>\$ 1,639,516</u>	<u>\$ 1,694,755</u>	<u>\$ 55,239</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 889,000	\$ 706,337	\$ (182,663)
Other.....	-	2,106	2,106
Total Revenues.....	<u>889,000</u>	<u>708,443</u>	<u>(180,557)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	295,700	243,121	52,579
Fringe Benefits	130,363	99,280	31,083
Contractual Services	511,461	212,784	298,677
Materials and Supplies	2,500	584	1,916
Capital Outlay	3,000	1,120	1,880
Total Expenditures.....	<u>943,024</u>	<u>556,889</u>	<u>386,135</u>
Net Change in Fund Balance.....	(54,024)	151,554	205,578
Fund Balance Beginning of Year	717,593	717,593	-
Prior Year Encumbrances Appropriated.....	11,049	11,049	-
Fund Balance End of Year	<u>\$ 674,618</u>	<u>\$ 880,196</u>	<u>\$ 205,578</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOTEL LODGING FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ -	\$ 287,648	\$ 287,648
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services	-	287,542	(287,542)
Net Change in Fund Balance.....	-	106	106
Fund Balance Beginning of Year	7,613	7,613	-
Fund Balance End of Year	<u>\$ 7,613</u>	<u>\$ 7,719</u>	<u>\$ 106</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 134,428	\$ 7,488	\$ (126,940)
Intergovernmental	4,310,939	4,564,865	253,926
Donations	88,672	93,636	4,964
Other	126,000	122,932	(3,068)
Total Revenues	4,660,039	4,788,921	128,882
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Personal Services	85,971	73,544	12,427
Fringe Benefits	55,829	49,385	6,444
Contractual Services	6,245,377	5,475,630	769,747
Materials and Supplies	6,600	4,543	2,057
Capital Outlay	108,420	32,908	75,512
Total Expenditures	6,502,197	5,636,010	866,187
Excess of Revenues Under Expenditures	(1,842,158)	(847,089)	995,069
OTHER FINANCING SOURCES (USE)			
Advances In	-	401,463	401,463
Advances Out	-	(312,989)	(312,989)
Transfers In	1,582,853	1,669,988	87,135
Total Other Financing Sources (Use)	1,582,853	1,758,462	175,609
Net Change in Fund Balance	(259,305)	911,373	1,170,678
Fund Balance Beginning of Year	1,498,552	1,498,552	-
Prior Year Encumbrances Appropriated	16,199	16,199	-
Fund Balance End of Year	\$ 1,255,446	\$ 2,426,124	\$ 1,170,678

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL EMERGENCY MANAGEMENT AND HOMELAND SECURITY FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 33,100	\$ 17,838	\$ (15,262)
Intergovernmental.....	238,215	161,159	(77,056)
Other.....	4,800	4,102	(698)
Total Revenues.....	<u>276,115</u>	<u>183,099</u>	<u>(93,016)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	142,400	138,745	3,655
Fringe Benefits	24,392	22,017	2,375
Contractual Services	114,241	68,403	45,838
Materials and Supplies	7,925	1,490	6,435
Capital Outlay	53,460	21,257	32,203
Total Expenditures.....	<u>342,418</u>	<u>251,912</u>	<u>90,506</u>
Excess of Revenues Under Expenditures.....	<u>(66,303)</u>	<u>(68,813)</u>	<u>(2,510)</u>
OTHER FINANCING SOURCE (USE)			
Advances Out	-	(188,012)	(188,012)
Transfers In	157,861	194,986	37,125
Total Other Financing Source (Use).....	<u>157,861</u>	<u>6,974</u>	<u>(150,887)</u>
Net Change in Fund Balance.....	91,558	(61,839)	(153,397)
Fund Balance Beginning of Year	125,123	125,123	-
Fund Balance End of Year	<u>\$ 216,681</u>	<u>\$ 63,284</u>	<u>\$ (153,397)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MARRIAGE LICENSE FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 32,297	\$ (3,703)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	32,297	3,703
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENVIRONMENTAL AFFAIRS GRANT FUND
For the Year Ended December 31, 2019**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING USE			
Transfer Out.....	(16,703)	(16,703)	-
Net Change in Fund Balance.....	(16,703)	(16,703)	-
Fund Balance Beginning of Year	16,703	16,703	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,326,325	\$ 1,401,572	\$ 75,247
Fines and Forfeitures.....	-	360,000	360,000
Intergovernmental.....	165,000	169,878	4,878
Total Revenues.....	<u>1,491,325</u>	<u>1,931,450</u>	<u>440,125</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	25,800	24,746	1,054
Capital Outlay	2,164,912	2,128,525	36,387
Total Expenditures.....	<u>2,190,712</u>	<u>2,153,271</u>	<u>37,441</u>
Excess of Revenues Over Expenditures.....	(699,387)	(221,821)	477,566
OTHER FINANCING USE			
Transfers Out.....	(234,268)	(234,268)	-
Net Change in Fund Balance.....	(933,655)	(456,089)	477,566
Fund Balance Beginning of Year	916,671	916,671	-
Prior Year Encumbrances Appropriated.....	130,660	130,660	-
Fund Balance End of Year	<u>\$ 113,676</u>	<u>\$ 591,242</u>	<u>\$ 477,566</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LITTER ENFORCEMENT FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 1,089,740	\$ 996,077	\$ (93,663)
Interest	-	6	6
Other	21,805	22,491	686
Total Revenues	<u>1,111,545</u>	<u>1,018,574</u>	<u>(92,971)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	56,047	56,027	20
Fringe Benefits	29,754	28,658	1,096
Contractual Services	819,770	675,716	144,054
Materials and Supplies	3,185	3,185	-
Capital Outlay	179,614	179,614	-
Other	36,780	36,780	-
Total Expenditures	<u>1,125,150</u>	<u>979,980</u>	<u>145,170</u>
Excess of Revenues Over (Under) Expenditures	(13,605)	38,594	52,199
OTHER FINANCING SOURCE			
Advances In	-	2,400	2,400
Net Change in Fund Balance	(13,605)	40,994	54,599
Fund Balance Beginning of Year	13,924	13,924	-
Prior Year Encumbrances Appropriated	1,060	1,060	-
Fund Balance End of Year	<u>\$ 1,379</u>	<u>\$ 55,978</u>	<u>\$ 54,599</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
REESE-PETERS HOME FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ 211,148	\$ 215,007	\$ 3,859
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	214,955	214,955	-
Net Change in Fund Balance.....	(3,807)	52	3,859
Fund Balance Beginning of Year	3,807	3,807	-
Prior year encumbrances appropriated.....	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 3,859</u>	<u>\$ 3,859</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SHERIFF SERVICES FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 650,000	\$ 721,539	\$ 71,539
Licenses and Permits.....	163,000	89,550	(73,450)
Fines and Forfeitures.....	111,200	99,490	(11,710)
Donations.....	200	650	450
Other.....	-	1,807	1,807
Total Revenues.....	<u>924,400</u>	<u>913,036</u>	<u>(11,364)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	122,094	113,333	8,761
Fringe Benefits	64,274	63,442	832
Contractual Services	355,420	333,004	22,416
Materials and Supplies	541,725	536,689	5,036
Capital outlay	154,887	150,781	4,106
Total Expenditures.....	<u>1,238,400</u>	<u>1,197,249</u>	<u>41,151</u>
Excess of Revenues Under Expenditures.....	(314,000)	(284,213)	29,787
OTHER FINANCING USE			
Advances Out.....	-	(200,000)	(200,000)
Net Change in Fund Balance.....	(314,000)	(484,213)	(170,213)
Fund Balance Beginning of Year	837,147	837,147	-
Prior Year Encumbrances Appropriated.....	72,567	72,567	-
Fund Balance End of Year	<u>\$ 595,714</u>	<u>\$ 425,501</u>	<u>\$ (170,213)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT SERVICES FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 400	\$ 593	\$ 193
Intergovernmental.....	459,169	558,847	99,678
Donations.....	3,444	3,444	-
Other.....	-	8,166	8,166
Total Revenues.....	<u>463,013</u>	<u>571,050</u>	<u>108,037</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	178,090	157,099	20,991
Fringe Benefits	83,197	63,127	20,070
Contractual Services	493,311	442,595	50,716
Materials and Supplies	2,500	-	2,500
Total Expenditures.....	<u>757,098</u>	<u>662,821</u>	<u>94,277</u>
Excess of Revenues Under Expenditures.....	<u>(294,085)</u>	<u>(91,771)</u>	<u>202,314</u>
OTHER FINANCING SOURCE (USE)			
Advances In	-	114,842	114,842
Advances Out.....	-	(54,127)	(54,127)
Total Other Financing Source (Use).....	<u>-</u>	<u>60,715</u>	<u>60,715</u>
Net Change in Fund Balance.....	(294,085)	(31,056)	263,029
Fund Balance Beginning of Year	337,622	337,622	-
Prior Year Encumbrances Appropriated.....	<u>77,495</u>	<u>77,495</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 121,032</u>	<u>\$ 384,061</u>	<u>\$ 263,029</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ 20	\$ (780)
Loans.....	13,000	15,805	2,805
Intergovernmental.....	1,422,781	312,601	(1,110,180)
Interest.....	5,600	6,275	675
Other.....	-	2	2
Total Revenues.....	<u>1,442,181</u>	<u>334,703</u>	<u>(1,107,478)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,200	1,046	154
Fringe Benefits	801	597	204
Contractual Services	321,255	102,557	218,698
Capital Outlay	<u>1,132,261</u>	<u>206,635</u>	<u>925,626</u>
Total Expenditures.....	<u>1,455,517</u>	<u>310,835</u>	<u>1,144,682</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(13,336)</u>	<u>23,868</u>	<u>37,204</u>
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	325,000	325,000
Advances Out.....	-	<u>(250,000)</u>	<u>(250,000)</u>
Total Other Financing Source (Use).....	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Net Change in Fund Balance.....	(13,336)	98,868	112,204
Fund Balance Beginning of Year	<u>283,925</u>	<u>283,925</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 270,589</u>	<u>\$ 382,793</u>	<u>\$ 112,204</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
WORKFORCE INVESTMENT ACT FUND**
For the Year Ended December 31, 2019

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 593,923	\$ 513,771	\$ (80,152)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	596,936	507,458	89,478
Capital Outlay	3,737	523	3,214
Other	3,250	-	3,250
Total Expenditures.....	<u>603,923</u>	<u>507,981</u>	<u>95,942</u>
Net Change in Fund Balance.....	(10,000)	5,790	15,790
Fund Balance Beginning of Year	93,295	93,295	-
Fund Balance End of Year	<u>\$ 83,295</u>	<u>\$ 99,085</u>	<u>\$ 15,790</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OLDER ADULT SERVICES LEVY FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,519,850	\$ 1,583,366	\$ 63,516
Intergovernmental.....	190,150	195,637	5,487
Total Revenues.....	1,710,000	1,779,003	69,003
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,219,427	2,208,853	10,574
Net Change in Fund Balance.....	(509,427)	(429,850)	79,577
Fund Balance Beginning of Year	2,117,602	2,117,602	-
Prior Year Encumbrances Appropriated.....	15,697	15,697	-
Fund Balance End of Year	<u>\$ 1,623,872</u>	<u>\$ 1,703,449</u>	<u>\$ 79,577</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 550	\$ 335	\$ (215)
Loans.....	48,300	43,833	(4,467)
Interest.....	23,828	26,754	2,926
Other.....	-	13	13
Total Revenues.....	<u>72,678</u>	<u>70,935</u>	<u>(1,743)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	5,800	4,515	1,285
Fringe Benefits	3,336	2,552	784
Contractual Services	204,725	50,366	154,359
Total Expenditures.....	<u>213,861</u>	<u>57,433</u>	<u>156,428</u>
Net Change in Fund Balance.....	(141,183)	13,502	154,685
Fund Balance Beginning of Year	286,680	286,680	-
Fund Balance End of Year	<u>\$ 145,497</u>	<u>\$ 300,182</u>	<u>\$ 154,685</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
TREASURER'S PREPAYMENT FUND**

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ -	\$ 11,487	\$ 11,487
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	11,487	11,487
Fund Balance Beginning of Year	21,071	21,071	-
Fund Balance End of Year	<u>\$ 21,071</u>	<u>\$ 32,558</u>	<u>\$ 11,487</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ELECTIONS FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Special Elections:			
Other	5,298	5,298	-
Net Change in Fund Balance.....	(5,298)	(5,298)	-
Fund Balance Beginning of Year	5,298	5,298	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CYBER SECURITY MEASURERS IMPLEMENTATION FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 5,537	\$ 50,000	\$ 44,463
Interest.....	-	254	254
Total Revenues.....	<u>5,537</u>	<u>50,254</u>	<u>44,717</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Contractual Services	400	400	-
Materials and Supplies	5,137	5,137	-
Total Expenditures.....	<u>5,537</u>	<u>5,537</u>	<u>-</u>
Net Change in Fund Balance.....	-	44,717	44,717
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 44,717</u>	<u>\$ 44,717</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMPUTERIZED LEGAL RESEARCH FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 18,526	\$ 20,891	\$ 2,365
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	1,866	366	1,500
Capital Outlay	85,263	81,921	3,342
Total Expenditures.....	87,129	82,287	4,842
Excess of Revenues Under Expenditures.....	(68,603)	(61,396)	7,207
OTHER FINANCING USE			
Transfers Out.....	(70,000)	(70,000)	-
Net Change in Fund Balance.....	(138,603)	(131,396)	7,207
Fund Balance Beginning of Year	188,133	188,133	-
Prior Year Encumbrances Appropriated.....	21,850	21,850	-
Fund Balance End of Year	<u>\$ 71,380</u>	<u>\$ 78,587</u>	<u>\$ 7,207</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 56,000	\$ 85,911	\$ 29,911
Intergovernmental.....	50	2,191	2,141
Total Revenues.....	<u>56,050</u>	<u>88,102</u>	<u>32,052</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services	5,130	3,415	1,715
Fringe Benefits	3,420	454	2,966
Contractual Services	57,931	349	57,582
Capital Outlay	9,148	6,050	3,098
Total Expenditures.....	<u>75,629</u>	<u>10,268</u>	<u>65,361</u>
Excess of Revenues Over (Under) Expenditures.....	(19,579)	77,834	97,413
OTHER FINANCING SOURCE			
Transfer In.....	9,750	9,750	-
Net Change in Fund Balance.....	(9,829)	87,584	97,413
Fund Balance Beginning of Year	128,871	128,871	-
Fund Balance End of Year	<u>\$ 119,042</u>	<u>\$ 216,455</u>	<u>\$ 97,413</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTER FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 108,000	\$ 164,799	\$ 56,799
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	7,700	200	7,500
Capital Outlay	120,609	118,978	1,631
Total Expenditures.....	128,309	119,178	9,131
Excess of Revenues Over (Under) Expenditures.....	(20,309)	45,621	65,930
OTHER FINANCING SOURCE			
Transfers In.....	70,000	70,000	-
Net Change in Fund Balance.....	49,691	115,621	65,930
Fund Balance Beginning of Year	555,096	555,096	-
Prior Year Encumbrances Appropriated.....	2,737	2,737	-
Fund Balance End of Year	<u>\$ 607,524</u>	<u>\$ 673,454</u>	<u>\$ 65,930</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
PARENT EDUCATION FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 3,935	\$ 3,935
Other.....	-	24	24
Total Revenues.....	<u>-</u>	<u>3,959</u>	<u>3,959</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services	4,323	4,298	25
Fringe Benefits	756	741	15
Contractual Services	10,400	4,020	6,380
Materials and Supplies	2,500	155	2,345
Capital Outlay	183	183	-
Total Expenditures.....	<u>18,162</u>	<u>9,397</u>	<u>8,765</u>
Net Change in Fund Balance.....	(18,162)	(5,438)	12,724
Fund Balance Beginning of Year	51,051	51,051	-
Prior Year Encumbrances Appropriated.....	2,510	2,510	-
Fund Balance End of Year	<u>\$ 35,399</u>	<u>\$ 48,123</u>	<u>\$ 12,724</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COURTS SPECIAL PROJECTS FUND**

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 75,000	\$ 132,466	\$ 57,466
Intergovernmental.....	18,276	22,237	3,961
Total Revenues.....	<u>93,276</u>	<u>154,703</u>	<u>61,427</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services	150,140	49,735	100,405
Capital Outlay	18,342	18,342	-
Total Expenditures.....	<u>168,482</u>	<u>68,077</u>	<u>100,405</u>
Net Change in Fund Balance.....	(75,206)	86,626	161,832
Fund Balance Beginning of Year	<u>282,659</u>	<u>282,659</u>	-
Fund Balance End of Year	<u>\$ 207,453</u>	<u>\$ 369,285</u>	<u>\$ 161,832</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LAW LIBRARY RESOURCES FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 3,984	\$ 3,984
Fines and Forfeitures.....	131,000	117,266	(13,734)
Intergovernmental.....	3,358	3,358	-
Other.....	-	32	32
Total Revenues.....	<u>134,358</u>	<u>124,640</u>	<u>(9,718)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	4,800	2,842	1,958
Fringe Benefits	2,960	1,613	1,347
Contractual Services	116,759	116,036	723
Materials and Supplies	250	-	250
Capital Outlay	<u>3,608</u>	<u>3,358</u>	<u>250</u>
Total Expenditures.....	<u>128,377</u>	<u>123,849</u>	<u>4,528</u>
Excess of Revenues Over Expenditures.....	<u>5,981</u>	<u>791</u>	<u>(5,190)</u>
OTHER FINANCING SOURCE (USE)			
Advances Out	-	(10,000)	(10,000)
Transfer In.....	-	10,000	10,000
Total Other Financing Source (Use).....	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance.....	5,981	791	(5,190)
Fund Balance Beginning of Year	4,033	4,033	-
Prior year encumbrances appropriated.....	<u>238</u>	<u>238</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 10,252</u>	<u>\$ 5,062</u>	<u>\$ (5,190)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS RECOVERY GRANT FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 40,000	\$ 41,215	\$ 1,215
Other.....	-	37	37
Total Revenues.....	<u>40,000</u>	<u>41,252</u>	<u>1,252</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal Services	10,723	9,117	1,606
Fringe Benefits	3,888	3,663	225
Contractual Services	<u>34,415</u>	<u>25,015</u>	<u>9,400</u>
Total Expenditures.....	<u>49,026</u>	<u>37,795</u>	<u>11,231</u>
Net Change in Fund Balance.....	(9,026)	3,457	12,483
Fund Balance Beginning of Year	<u>33,140</u>	<u>33,140</u>	-
Fund Balance End of Year	<u>\$ 24,114</u>	<u>\$ 36,597</u>	<u>\$ 12,483</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
YOUTH SERVICES FUND**

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 758,551	\$ 974,869	\$ 216,318
Other.....	-	4,160	4,160
Total Revenues.....	<u>758,551</u>	<u>979,029</u>	<u>220,478</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	637,334	551,320	86,014
Fringe Benefits	306,327	261,195	45,132
Contractual Services	113,059	76,260	36,799
Materials and Supplies	6,680	5,664	1,016
Capital Outlay	9,500	8,449	1,051
Total Expenditures.....	<u>1,072,900</u>	<u>902,888</u>	<u>170,012</u>
Net Change in Fund Balance.....	(314,349)	76,141	390,490
Fund Balance Beginning of Year	338,173	338,173	-
Prior Year Encumbrances Appropriated.....	15,474	15,474	-
Fund Balance End of Year	<u>\$ 39,298</u>	<u>\$ 429,788</u>	<u>\$ 390,490</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 83,000	\$ 113,414	\$ 30,414
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community:			
Based Corrections:			
Contractual Services	89,500	76,347	13,153
Materials and Supplies	10,217	5,318	4,899
Capital Outlay	9,500	4,681	4,819
Total Expenditures.....	109,217	86,346	22,871
Net Change in Fund Balance.....	(26,217)	27,068	53,285
Fund Balance Beginning of Year	26,102	26,102	-
Prior Year Encumbrances Appropriated.....	217	217	-
Fund Balance End of Year	<u>\$ 102</u>	<u>\$ 53,387</u>	<u>\$ 53,285</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIMS OF CRIME FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 201,936	\$ 149,496	\$ (52,440)
Other.....	-	1,223	1,223
Total Revenues.....	<u>201,936</u>	<u>150,719</u>	<u>(51,217)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	115,178	114,164	1,014
Fringe Benefits	78,481	65,484	12,997
Contractual Services	6,451	5,251	1,200
Materials and Supplies	604	404	200
Capital Outlay	<u>3,000</u>	<u>562</u>	<u>2,438</u>
Total Expenditures.....	<u>203,714</u>	<u>185,865</u>	<u>17,849</u>
Excess of Revenues Under Expenditures.....	(1,778)	(35,146)	(33,368)
OTHER FINANCING SOURCE			
Transfers In.....	-	50,000	50,000
Net Change in Fund Balance	(1,778)	14,854	16,632
Fund Balance Beginning of Year	<u>82,179</u>	<u>82,179</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 80,401</u>	<u>\$ 97,033</u>	<u>\$ 16,632</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
FEDERAL EMERGENCY MANAGEMENT AGENCY FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Federal Emergency Management Agency :			
Other	144,040	144,040	-
Net Change in Fund Balance.....	(144,040)	(144,040)	-
Fund Balance Beginning of Year	144,040	144,040	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WIRELESS 9-1-1 FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 156,000	\$ 165,273	\$ 9,273
Other.....	-	1,009	1,009
Total Revenues.....	<u>156,000</u>	<u>166,282</u>	<u>10,282</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	105,000	103,475	1,525
Fringe Benefits	39,704	38,388	1,316
Contractual Services	15,193	14,280	913
Materials and Supplies	5,000	1,238	3,762
Capital Outlay	2,307	2,307	-
Total Expenditures.....	<u>167,204</u>	<u>159,688</u>	<u>7,516</u>
Net Change in Fund Balance.....	(11,204)	6,594	17,798
Fund Balance Beginning of Year	<u>146,566</u>	<u>146,566</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 135,362</u></u>	<u><u>\$ 153,160</u></u>	<u><u>\$ 17,798</u></u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT COMMUNITY BASED CORRECTIONS FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 189,162	\$ 185,911	\$ (3,251)
Other.....	-	1,496	1,496
Total Revenues.....	<u>189,162</u>	<u>187,407</u>	<u>(1,755)</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	134,009	129,019	4,990
Fringe Benefits	59,834	56,308	3,526
Contractual Services	<u>15,815</u>	<u>12,617</u>	<u>3,198</u>
Total Expenditures.....	<u>209,658</u>	<u>197,944</u>	<u>11,714</u>
Excess of Revenues Under Expenditures	<u>(20,496)</u>	<u>(10,537)</u>	<u>9,959</u>
OTHER FINANCING SOURCE (USE)			
Advances In	-	97,000	97,000
Advances Out	-	(100,000)	(100,000)
Total Other Financing Source (Use)	<u>-</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net Change in Fund Balance	(20,496)	(13,537)	6,959
Fund Balance Beginning of Year	<u>129,813</u>	<u>129,813</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 109,317</u>	<u>\$ 116,276</u>	<u>\$ 6,959</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR CRIMES UNIT GRANT FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 530,134	\$ 319,013	\$ (211,121)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	530,134	394,013	136,121
Excess of Revenues Under Expenditures.....	-	(75,000)	(75,000)
OTHER FINANCING SOURCE			
Advances In.....	-	75,000	75,000
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
JUSTICE FOR FAMILIES FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 239,000	\$ 172,003	\$ (66,997)
Other.....	-	160	160
Total Revenues.....	<u>239,000</u>	<u>172,163</u>	<u>(66,837)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	88,892	88,774	118
Fringe Benefits	15,321	14,560	761
Contractual Services	101,322	78,558	22,764
Materials and Supplies	7,939	1,516	6,423
Capital Outlay	5,427	5,427	-
Total Expenditures.....	<u>218,901</u>	<u>188,835</u>	<u>30,066</u>
Net Change in Fund Balance.....	20,099	(16,672)	(36,771)
Fund Balance Beginning of Year	12,316	12,316	-
Prior Year Encumbrances Appropriated.....	13,512	13,512	-
Fund Balance End of Year	<u>\$ 45,927</u>	<u>\$ 9,156</u>	<u>\$ (36,771)</u>

Fairfield County, Ohio

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

HOME FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 237,836	\$ 29,961	\$ (207,875)
Interest.....	-	20,892	20,892
Total Revenues.....	237,836	50,853	(186,983)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	233,303	25,868	207,435
Excess of Revenues Over Expenditures.....	4,533	24,985	20,452
OTHER FINANCING SOURCE (USE)			
Advances In	-	50,000	50,000
Advances Out.....	-	(62,000)	(62,000)
Total Other Financing Source (Use).....	-	(12,000)	(12,000)
Net Change in Fund Balance.....	4,533	12,985	8,452
Fund Balance Beginning of Year	82,319	82,319	-
Fund Balance End of Year	<u>\$ 86,852</u>	<u>\$ 95,304</u>	<u>\$ 8,452</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
TARGET COMMUNITY ALTERNATIVE TO PRISON FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 325,779	\$ 325,779	\$ -
Interest.....	1,761	1,761	-
Total Revenues.....	<u>327,540</u>	<u>327,540</u>	<u>-</u>
EXPENDITURES			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services	20,300	20,296	4
Fringe Benefits	20,688	10,455	10,233
Contractual Services	331,664	323,522	8,142
Capital Outlay	109,981	19,378	90,603
Other	2,424	2,424	-
Total Expenditures.....	<u>485,057</u>	<u>376,075</u>	<u>108,982</u>
Net Change in Fund Balance.....	(157,517)	(48,535)	108,982
Fund Balance Beginning of Year	120,849	120,849	-
Prior year encumbrances appropriated.....	36,668	36,668	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 108,982</u>	<u>\$ 108,982</u>

Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies accounts for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's assigned monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2019

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 89,274	\$ 608,403	\$ 2,229	\$ 699,906
Property Taxes Receivable.....	-	109,022	-	109,022
Special Assessments Receivable.....	484,568	-	-	484,568
Total Assets.....	<u>\$ 573,842</u>	<u>\$ 717,425</u>	<u>\$ 2,229</u>	<u>\$ 1,293,496</u>
LIABILITIES				
Total Liabilities.....	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations....	-	109,022	-	109,022
Unavailable Revenue.....	484,568	-	-	484,568
Total Deferred Inflows of Resources.....	<u>484,568</u>	<u>109,022</u>	<u>-</u>	<u>593,590</u>
FUND BALANCES				
Restricted	<u>89,274</u>	<u>608,403</u>	<u>2,229</u>	<u>699,906</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 573,842</u>	<u>\$ 717,425</u>	<u>\$ 2,229</u>	<u>\$ 1,293,496</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2019

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Property Taxes.....	\$ -	\$ 109,022	\$ -	\$ -	\$ 109,022
Special Assessments.....	81,619	-	-	-	81,619
Interest.....	27,935	-	-	-	27,935
Rent.....	-	190,007	-	-	190,007
Total Revenues.....	<u>109,554</u>	<u>299,029</u>	<u>-</u>	<u>-</u>	<u>408,583</u>
EXPENDITURES					
Current:					
General Government:					
Legislative and Executive	35,108	-	-	-	35,108
Debt Service:					
Principal Retirement	90,000	2,020,000	185,000	50,000	2,345,000
Interest and Fiscal Charges	15,800	1,195,320	63,150	-	1,274,270
Total Expenditures.....	<u>140,908</u>	<u>3,215,320</u>	<u>248,150</u>	<u>50,000</u>	<u>3,654,378</u>
Excess of Revenues					
Under Expenditures.....	<u>(31,354)</u>	<u>(2,916,291)</u>	<u>(248,150)</u>	<u>(50,000)</u>	<u>(3,245,795)</u>
OTHER FINANCING SOURCE (USE)					
Transfers In.....	-	2,650,918	250,379	50,000	2,951,297
Transfers Out.....	<u>(47,104)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,104)</u>
Total Other Financing Source (Use).....	<u>(47,104)</u>	<u>2,650,918</u>	<u>250,379</u>	<u>50,000</u>	<u>2,904,193</u>
Net Changes in Fund Balances.....	(78,458)	(265,373)	2,229	-	(341,602)
Fund Balance Beginning of Year.....	167,732	873,776	-	-	1,041,508
Fund Balance End of Year.....	<u>\$ 89,274</u>	<u>\$ 608,403</u>	<u>\$ 2,229</u>	<u>\$ -</u>	<u>\$ 699,906</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT BOND RETIREMENT FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 80,042	\$ 81,619	\$ 1,577
Interest.....	27,421	27,935	514
Total Revenues.....	<u>107,463</u>	<u>109,554</u>	<u>2,091</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Other	<u>35,108</u>	<u>35,108</u>	-
Debt Service:			
Principal Retirement	90,000	90,000	-
Interest and Fiscal Charges	<u>15,800</u>	<u>15,800</u>	-
Total Debt Service	<u>105,800</u>	<u>105,800</u>	-
Total Expenditures.....	<u>140,908</u>	<u>140,908</u>	-
Excess of Revenues Under Expenditures.....	(33,445)	(31,354)	2,091
OTHER FINANCING USE			
Transfers Out.....	<u>(47,104)</u>	<u>(47,104)</u>	-
Net Change in Fund Balance.....	(80,549)	(78,458)	2,091
Fund Balance Beginning of Year.....	<u>167,732</u>	<u>167,732</u>	-
Fund Balance End of Year.....	<u>\$ 87,183</u>	<u>\$ 89,274</u>	<u>\$ 2,091</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL OBLIGATION BOND RETIREMENT FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 55,000	\$ 109,022	\$ 54,022
Rent.....	387,387	376,168	(11,219)
Total Revenues.....	<u>442,387</u>	<u>485,190</u>	<u>42,803</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,059,829	3,059,829	-
Interest and Fiscal Charges	<u>1,219,718</u>	<u>1,219,718</u>	<u>-</u>
Total Expenditures.....	<u>4,279,547</u>	<u>4,279,547</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	<u>(3,837,160)</u>	<u>(3,794,357)</u>	<u>42,803</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	930,000	865,000	(65,000)
Transfers In.....	<u>2,870,523</u>	<u>2,650,918</u>	<u>(219,605)</u>
Total Other Financing Sources.....	<u>3,800,523</u>	<u>3,515,918</u>	<u>(284,605)</u>
Net Change in Fund Balance.....	(36,637)	(278,439)	(241,802)
Fund Balance Beginning of Year.....	<u>886,842</u>	<u>886,842</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 850,205</u>	<u>\$ 608,403</u>	<u>\$ (241,802)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENERGY CONSERVATION BOND RETIREMENT FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	185,000	185,000	-
Interest and Fiscal Charges	63,150	63,150	-
Total Expenditures.....	248,150	248,150	-
Excess of Revenues Under Expenditures.....	(248,150)	(248,150)	-
OTHER FINANCING SOURCE			
Transfer In.....	248,150	250,379	2,229
Net Change in Fund Balance.....	-	2,229	2,229
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 2,229	\$ 2,229

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
OTHER FINANCING SOURCE			
Transfer In.....	50,000	50,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Airport Construction Fund	To account revenues used for construction at the Fairfield County Airport. For budgetary reporting, this fund's activity is included in the General Obligation Bond Retirement Debt Service Fund.
Road and Bridge Construction Fund	To account for restricted State and federal grants and local matches to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Liberty Center County Services Complex Fund	To account for committed monies for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex. This fund was closed in 2019.
Financial Management Information System Fund	To account for transfers in committed by the County for the purchase and installation of a new computer system for the County.
Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities. This fund was closed in 2019.
Record and Asset Storage Fund	To account for restricted and committed monies from the issuance of a general obligation bond and from transferred monies from the General Fund for the purpose of reviewing storage space costs, plans for future record and asset storage needs, and for building improvements.
Lakes in Economic Distress Grant Fund	To account for restricted grant monies from the Ohio Development Services Agency for the purpose of restoring and rerouting a storm water drainage system known as the West Buckeye Lake Drainage Improvement Project. This fund was closed in 2019.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2019

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Airport Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 1,002,275	\$ 2,842,053	\$ -	\$ 404,812	\$ 238,251
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents.....	-	-	-	7,792	16,811
Accounts Receivable.....	-	180	-	-	-
Intergovernmental Receivable.....	47,268	-	-	147,932	-
Total Assets.....	<u>\$ 1,049,543</u>	<u>\$ 2,842,233</u>	<u>\$ -</u>	<u>\$ 560,536</u>	<u>\$ 255,062</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 7,367	\$ -	\$ -	\$ -
Contracts Payable.....	1,395	-	-	-	13,747
Retainage Payable.....	-	-	-	7,792	16,811
Interfund Payable.....	959,282	432,034	883,456	-	-
Total Liabilities.....	<u>960,677</u>	<u>439,401</u>	<u>883,456</u>	<u>7,792</u>	<u>30,558</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	594	-	-	147,932	-
FUND BALANCES					
Restricted	88,272	-	-	404,812	-
Committed	-	2,402,832	-	-	39,000
Assigned	-	-	-	-	185,504
Unassigned (Deficit)	-	-	(883,456)	-	-
Total Fund Balances (Deficit).....	<u>88,272</u>	<u>2,402,832</u>	<u>(883,456)</u>	<u>404,812</u>	<u>224,504</u>
Total Liabilities and Fund Balance.....	<u>\$ 1,049,543</u>	<u>\$ 2,842,233</u>	<u>\$ -</u>	<u>\$ 560,536</u>	<u>\$ 255,062</u>

Financial Management Information System Fund	Record and Asset Storage Fund	Totals
\$ 893	\$ 144,614	\$ 4,632,898
-	-	24,603
-	-	180
-	-	195,200
<u>\$ 893</u>	<u>\$ 144,614</u>	<u>\$ 4,852,881</u>
\$ -	\$ 4,960	\$ 12,327
-	58,481	73,623
-	-	24,603
-	-	2,274,772
-	63,441	2,385,325
-	-	148,526
-	-	493,084
893	81,173	2,523,898
-	-	185,504
-	-	(883,456)
<u>893</u>	<u>81,173</u>	<u>2,319,030</u>
<u>\$ 893</u>	<u>\$ 144,614</u>	<u>\$ 4,852,881</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2019

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Airport Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 6,095	\$ -	\$ -	\$ -
Intergovernmental.....	391,253	-	-	940,427	-
Rent.....	-	112,947	-	-	-
Other.....	-	-	73,214	-	-
Total Revenues.....	<u>391,253</u>	<u>119,042</u>	<u>73,214</u>	<u>940,427</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	253,093	45,367	-	740,617	398,147
Debt Service:					
Interest and Fiscal Charges	-	11,443	18,827	-	-
Total Expenditures.....	<u>253,093</u>	<u>56,810</u>	<u>18,827</u>	<u>740,617</u>	<u>398,147</u>
Excess of Revenues Over (Under) Expenditures	<u>138,160</u>	<u>62,232</u>	<u>54,387</u>	<u>199,810</u>	<u>(398,147)</u>
OTHER FINANCING SOURCE (USE)					
Transfers In	44,864	1,600,000	-	234,268	109,613
Transfers out	-	-	-	-	-
Total Other Financing Source (Use)	<u>44,864</u>	<u>1,600,000</u>	<u>-</u>	<u>234,268</u>	<u>109,613</u>
Net Changes in Fund Balances.....	183,024	1,662,232	54,387	434,078	(288,534)
Fund Balances (Deficits) Beginning of Year	<u>(94,752)</u>	<u>740,600</u>	<u>(937,843)</u>	<u>(29,266)</u>	<u>513,038</u>
Fund Balances (Deficit) End of Year	<u>\$ 88,272</u>	<u>\$ 2,402,832</u>	<u>\$ (883,456)</u>	<u>\$ 404,812</u>	<u>\$ 224,504</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Energy Conservation Fund	Record and Asset Storage Fund	Lakes In Economic Distress Grant Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,095
-	-	-	-	235,257	1,566,937
-	-	-	-	-	112,947
-	-	-	-	-	73,214
-	-	-	-	235,257	1,759,193
-	-	-	3,105,000	90,702	4,632,926
-	-	-	-	-	30,270
-	-	-	3,105,000	90,702	4,663,196
-	-	-	(3,105,000)	144,555	(2,904,003)
-	-	-	1,642,000	-	3,630,745
(28,385)	-	(2,229)	-	-	(30,614)
(28,385)	-	(2,229)	1,642,000	-	3,600,131
(28,385)	-	(2,229)	(1,463,000)	144,555	696,128
28,385	893	2,229	1,544,173	(144,555)	1,622,902
\$ -	\$ 893	\$ -	\$ 81,173	\$ -	\$ 2,319,030

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
AIRPORT CONSTRUCTION GRANT FUND
For the Year Ended December 31, 2019**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 975,250	\$ 344,579	\$ (630,671)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay	1,010,836	391,478	619,358
Other	19,193	19,193	-
Total Expenditures.....	1,030,029	410,671	619,358
Excess of Revenues Under Expenditures.....	(54,779)	(66,092)	(11,313)
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	807,132	807,132
Advances Out.....	-	(100,000)	(100,000)
Transfers In.....	44,864	44,864	-
Total Other Financing Sources (Use).....	44,864	751,996	707,132
Net Change in Fund Balance.....	(9,915)	685,904	695,819
Fund Balance Beginning of Year.....	316,371	316,371	-
Fund Balance End of Year.....	<u>\$ 306,456</u>	<u>\$ 1,002,275</u>	<u>\$ 695,819</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DEVELOPMENTAL DISABILITIES FACILITIES FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 6,005	\$ 4,505
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services	10,000	-	10,000
Materials and Supplies	1,000	-	1,000
Capital Outlay	1,613,000	1,545,367	67,633
Total Expenditures.....	1,624,000	1,545,367	78,633
Excess of Revenues Under Expenditures.....	(1,622,500)	(1,539,362)	83,138
OTHER FINANCING SOURCE			
Transfers In.....	1,600,000	1,600,000	-
Net Change in Fund Balance.....	(22,500)	60,638	83,138
Fund Balance Beginning of Year.....	1,236,048	1,236,048	-
Prior Year Encumbrances Appropriated.....	38,000	38,000	-
Fund Balance End of Year.....	<u>\$ 1,251,548</u>	<u>\$ 1,334,686</u>	<u>\$ 83,138</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ROAD AND BRIDGE CONSTRUCTION FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,205,811	\$ 1,255,369	\$ 49,558
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Materials and Supplies	16,459	16,459	-
Capital Outlay	1,469,729	1,469,729	-
Total Expenditures.....	1,486,188	1,486,188	-
Excess of Revenues Under Expenditures.....	(280,377)	(230,819)	49,558
OTHER FINANCING SOURCE			
Transfers In.....	234,268	234,268	-
Net Change in Fund Balance.....	(46,109)	3,449	49,558
Fund Balance Beginning of Year.....	292,990	292,990	-
Prior Year Encumbrances Appropriated.....	31,051	31,051	-
Fund Balance End of Year.....	<u>\$ 277,932</u>	<u>\$ 327,490</u>	<u>\$ 49,558</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	718,192	564,803	153,389
Excess of Revenues Under Expenditures.....	(718,192)	(564,803)	153,389
OTHER FINANCING SOURCE			
Transfers In.....	100,000	109,613	9,613
Net Change in Fund Balance.....	(618,192)	(455,190)	163,002
Fund Balance Beginning of Year.....	462,721	462,721	-
Prior Year Encumbrances Appropriated.....	180,319	180,319	-
Fund Balance End of Year.....	<u>\$ 24,848</u>	<u>\$ 187,850</u>	<u>\$ 163,002</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LIBERTY CENTER COUNTY SERVICES COMPLEX FUND**
For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
OTHER FINANCING USE			
Transfers Out	(28,385)	(28,385)	-
Net Change in Fund Balance	(28,385)	(28,385)	-
Fund Balance Beginning of Year	28,385	28,385	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FINANCIAL MANAGEMENT INFORMATION SYSTEM FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	893	-	893
Net Change in Fund Balance	(893)	-	893
Fund Balance Beginning of Year	893	893	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 893</u>	<u>\$ 893</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENERGY CONSERVATION FUND**
For the Year Ended December 31, 2019

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
OTHER FINANCING USE			
Transfer Out	(2,229)	(2,229)	-
Net Change in Fund Balance	(2,229)	(2,229)	-
Fund Balance Beginning of Year	2,229	2,229	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL RECORD AND ASSET STORAGE FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Capital Outlay	3,550,254	3,405,640	144,614
Excess of Revenues Under Expenditures.....	(3,550,254)	(3,405,640)	144,614
OTHER FINANCING SOURCE			
Transfers In.....	1,642,000	1,642,000	-
Net Change in Fund Balance.....	(1,908,254)	(1,763,640)	144,614
Fund Balance Beginning of Year.....	545,883	545,883	-
Prior Year Encumbrances Appropriated.....	1,362,371	1,362,371	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 144,614</u>	<u>\$ 144,614</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LAKES IN ECONOMIC DISTRESS GRANT FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 247,611	\$ 235,257	\$ (12,354)
EXPENDITURES			
Current:			
Public Works:			
Lakes in Economic Distress Grant:			
Capital Outlay	121,284	108,930	12,354
Excess of Revenues Over Expenditures.....	126,327	126,327	-
OTHER FINANCING USE			
Advances Out.....	-	(247,611)	(247,611)
Net Change in Fund Balance.....	126,327	(121,284)	(247,611)
Fund Balance Beginning of Year.....	121,284	121,284	-
Fund Balance End of Year.....	<u>\$ 247,611</u>	<u>\$ -</u>	<u>\$ (247,611)</u>

Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund To account for sewer services provided to individuals and commercial users.

Water Fund To account for water services provided to individuals and commercial users.

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 4,375,909	\$ 4,783,389	\$ 407,480
Tap-In Fees.....	557,784	683,128	125,344
Penalties.....	55,250	49,395	(5,855)
Deposits.....	110,000	153,181	43,181
Special Assessments.....	57,947	41,569	(16,378)
Grants.....	35,000	47,853	12,853
Sales of Capital Assets.....	2,605	2,668	63
Other Non-Operating Revenues.....	42,062	65,772	23,710
Interest.....	6,760	10,768	4,008
Total Revenues.....	<u>5,243,317</u>	<u>5,837,723</u>	<u>594,406</u>
EXPENSES			
Personal Services.....	653,535	635,297	18,238
Fringe Benefits.....	302,482	282,187	20,295
Contractual Services.....	2,386,477	2,000,550	385,927
Materials and Supplies.....	328,838	282,385	46,453
Deposits.....	100,100	73,600	26,500
Other operating expenses.....	91,500	83,789	7,711
Capital Outlay.....	1,088,073	315,556	772,517
Principal Retirement.....	1,211,079	1,210,814	265
Interest and Fiscal Charges.....	353,029	346,399	6,630
Total Expenses.....	<u>6,515,113</u>	<u>5,230,577</u>	<u>1,284,536</u>
Excess of Revenues Over (Under) Expenses.....	(1,271,796)	607,146	1,878,942
Fund Equity Beginning of Year.....	12,057,381	12,057,381	-
Prior Year Encumbrances Appropriated.....	1,081,907	1,081,907	-
Fund Equity End of Year.....	<u>\$ 11,867,492</u>	<u>\$ 13,746,434</u>	<u>\$ 1,878,942</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,122,889	\$ 3,562,681	\$ 439,792
Tap-In Fees.....	485,999	554,140	68,141
Penalties.....	38,811	33,574	(5,237)
Special Assessments.....	42,625	31,625	(11,000)
Grants.....	35,000	47,853	12,853
Sale of Capital Assets.....	-	2,668	2,668
Other Non-Operating Revenues.....	22,045	56,445	34,400
Interest.....	4,867	7,702	2,835
Total Revenues.....	<u>3,752,236</u>	<u>4,296,688</u>	<u>544,452</u>
EXPENSES			
Personal Services.....	672,727	649,061	23,666
Fringe Benefits.....	290,917	280,662	10,255
Contractual Services.....	1,209,023	1,015,929	193,094
Materials and Supplies.....	702,372	595,245	107,127
Deposits.....	100	100	-
Other Operating Expenses.....	86,270	75,294	10,976
Capital Outlay.....	1,187,494	1,095,903	91,591
Principal Retirement.....	967,209	967,144	65
Interest and Fiscal Charges.....	277,559	268,799	8,760
Total Expenses.....	<u>5,393,671</u>	<u>4,948,137</u>	<u>445,534</u>
Excess of Revenues Under Expenses.....	(1,641,435)	(651,449)	989,986
Fund Equity Beginning of Year.....	5,887,065	5,887,065	-
Prior Year Encumbrances Appropriated.....	1,506,068	1,506,068	-
Fund Equity End of Year.....	<u>\$ 5,751,698</u>	<u>\$ 6,741,684</u>	<u>\$ 989,986</u>

Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SELF-FUNDED HEALTH INSURANCE FUND For the Year Ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 14,612,000	\$ 14,634,664	\$ 22,664
Interest.....	20,000	30,294	10,294
Total Revenues.....	<u>14,632,000</u>	<u>14,664,958</u>	<u>32,958</u>
EXPENSES			
Contractual Services.....	815,942	777,537	38,405
Materials and Supplies.....	30,370	23,760	6,610
Claims.....	<u>14,661,381</u>	<u>14,070,787</u>	<u>590,594</u>
Total Expenses.....	<u>15,507,693</u>	<u>14,872,084</u>	<u>635,609</u>
Excess of Revenues Under Expenses.....	(875,693)	(207,126)	668,567
Fund Equity Beginning of Year.....	789,720	789,720	-
Prior Year Encumbrances Appropriated.....	<u>259,312</u>	<u>259,312</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 173,339</u>	<u>\$ 841,906</u>	<u>\$ 668,567</u>

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Custodial Funds

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

Fairfield Department of Health Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield Department of Health, a legally separate entity.
Other Fiscal Agent Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District, the Fairfield County Regional Planning Commission, the Fairfield County Park District, the Fairfield, Hocking, Licking, and Perry Multi-County Detention District, the Fairfield County Family, Adult, and Children First Council, the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, the Fairfield 33 Development, and the Area 20-21 Workforce Development Board.
Undivided Monies Fund	To account for various taxes, special assessments, and State undivided monies collected and distributed for the benefit of other governments.
Miscellaneous Judicial, Public Safety, and Human Services Fund	To account for various fines and fees collected and distributed through the courts for the benefit of others.
Other Custodial Fund	To account for monies held by the County to be distributed for the benefit of others.

Fairfield County, Ohio

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

December 31, 2019

	Fairfield Department of Health Fund	Other Fiscal Agent Fund	Undivided Monies Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 2,050,970	\$ 5,045,827	\$ 6,204,950
Cash and Cash Equivalents in Segregated Accounts	-	13,605	-
Receivables:			
Property Taxes	-	-	190,278,573
Accounts	-	-	905,865
Special Assessments	-	-	1,119,435
Intergovernmental	-	-	4,091,672
Tax Increment Financing Receivable	-	-	4,102,953
Total Assets	<u>2,050,970</u>	<u>5,059,432</u>	<u>206,703,448</u>
LIABILITIES			
Accounts Payable	47,147	66,881	-
Accrued Wages and Benefits Payable	45,824	113,287	-
Employee Payroll Withholdings	6,107	18,985	-
Intergovernmental Payable	19,891	56,042	10,296,622
Total Liabilities	<u>118,969</u>	<u>255,195</u>	<u>10,296,622</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations	-	-	186,851,633
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	4,102,953
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>190,954,586</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 1,932,001</u>	<u>\$ 4,804,237</u>	<u>\$ 5,452,240</u>

Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 913,508	\$ 325,001	\$ 14,540,256
1,210,883	73,041	1,297,529
-	-	190,278,573
745,271	-	1,651,136
-	-	1,119,435
-	-	4,091,672
-	-	4,102,953
<u>2,869,662</u>	<u>398,042</u>	<u>217,081,554</u>
228,762	-	342,790
-	-	159,111
-	-	25,092
1,070,078	-	11,442,633
<u>1,298,840</u>	<u>-</u>	<u>11,969,626</u>
-	-	186,851,633
-	-	4,102,953
<u>-</u>	<u>-</u>	<u>190,954,586</u>
<u>\$ 1,570,822</u>	<u>\$ 398,042</u>	<u>\$ 14,157,342</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

December 31, 2019

	Fairfield Department of Health Fund	Other Fiscal Agent Fund
ADDITIONS		
Intergovernmental	\$ -	\$ -
Amounts Received as Fiscal Agent	3,330,187	10,185,171
Licenses and Permits and Fees for Other Governments	-	-
Fines and Forfeitures for Other Governments	-	-
Property Tax Collections for Other Governments	-	-
Tax Increment Financing Collections for Other Governments	-	-
Sheriff Sale Collections for Other Governments	-	-
Contributions from Individuals	-	-
Amounts Received for Others	-	-
Miscellaneous	-	-
Total Additions	3,330,187	10,185,171
DEDUCTIONS		
Distributions as Fiscal Agent	3,175,926	9,434,661
Distributions of State Funds to Other Governments	-	-
Distributions to the State of Ohio	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-
Fines and Forfeitures Distributions to Other Governments	-	-
Property Tax Distributions to Other Governments	-	-
Tax Increment Financing to Other Governments	-	-
Special Assessment Distributions to Other Governments	-	-
Sheriff Sale Distributions to Other Governments	-	-
Distributions to Individuals	-	-
Total Deductions	3,175,926	9,434,661
Increase (Decrease) in Fiduciary Net Position	154,261	750,510
Net Position Beginning of Year	1,777,740	4,053,727
Net Position End of Year	\$ 1,932,001	\$ 4,804,237

Undivided Monies Fund	Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 7,718,251	\$ -	\$ -	\$ 7,718,251
-	-	-	13,515,358
568,662	128,475	774,198	1,471,335
-	86,942,981	-	86,942,981
160,305,684	-	-	160,305,684
3,626,608	-	-	3,626,608
-	158,998	-	158,998
-	851,955	-	851,955
-	5,780,453	-	5,780,453
-	252,481	-	252,481
<u>172,219,205</u>	<u>94,115,343</u>	<u>774,198</u>	<u>280,624,104</u>
-	-	-	12,610,587
7,718,251	-	-	7,718,251
-	851,955	-	851,955
762,724	129,485	710,414	1,602,623
-	86,324,005	-	86,324,005
160,911,139	-	-	160,911,139
3,626,608	-	-	3,626,608
136,343	-	-	136,343
-	163,026	-	163,026
-	6,661,853	-	6,661,853
<u>173,155,065</u>	<u>94,130,324</u>	<u>710,414</u>	<u>280,606,390</u>
(935,860)	(14,981)	63,784	17,714
<u>6,388,100</u>	<u>1,585,803</u>	<u>334,258</u>	<u>14,139,628</u>
<u>\$ 5,452,240</u>	<u>\$ 1,570,822</u>	<u>\$ 398,042</u>	<u>\$ 14,157,342</u>

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Statistical Section



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Statistical Section

This part of the Fairfield County, Ohio'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(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S16
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-S40
Debt Capacity 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.	S41-S48
Economic and Demographic Information 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.	S49-S51
Operating Information 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.	S52-S63

Note: On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018, and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

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

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCURAL BASIS OF ACCOUNTING

	2019 (5)	2018 (3)(4)(5)	2017 (3)(4)	2016
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 176,457,060	\$ 172,552,741	\$ 172,092,772	\$ 164,493,791
Restricted for:				
Capital Projects.....	739,835	1,315,941	686,899	583,755
Debt Service.....	5,693	311,061	61,658	-
Other Purposes.....	3,816,228	2,856,288	1,863,679	2,533,420
Real Estate Assessment and Delinquencies.....	4,510,409	5,975,187	6,280,756	6,053,571
Road, Bridge, and Culvert Projects.....	8,050,697	6,863,706	6,286,312	7,088,413
Ditch Maintenance.....	1,849,031	1,882,504	1,923,516	1,854,960
Developmental Disabilities.....	22,196,537	18,701,216	16,241,669	11,497,255
Mental Health.....	7,046,244	5,974,302	4,825,203	4,266,567
Children Services and Children's Trust.....	2,982,130	2,479,558	2,815,240	2,761,157
Child, Adult, and Senior Protective Services	9,627,811	8,348,709	5,542,142	5,172,635
Child Support Enforcement	3,602,167	3,105,545	2,459,626	1,826,987
Juvenile Court Services	344,466	379,623	962,582	1,391,931
Dog and Kennel Services (1).....	179,453	289,502	310,427	442,399
Wireless 9-1-1 Services (1).....	156,453	139,677	132,058	102,851
Youth Services	685,253	612,546	604,173	533,702
Community Development Block Grant.....	1,117,788	1,476,020	1,109,307	1,201,335
Economic Development Assistance (1).....	842,873	822,850	806,012	785,687
Court Computer Services (1).....	1,240,313	1,116,205	973,424	812,182
Unrestricted.....	(58,541,620)	(47,758,313)	(41,541,506)	(1,197,021)
Total Governmental Activities Net Position.....	186,908,821	187,444,868	184,435,949	212,205,577
Business-Type Activities:				
Net Investment in Capital Assets.....	43,587,308	41,566,246	39,080,265	39,342,206
Restricted for Capital Projects.....	1,322,137	1,496,326	2,977,688	2,980,688
Restricted for Debt Service.....	100,556	154,326	-	-
Unrestricted.....	18,347,321	16,496,583	13,176,536	8,360,402
Total Business-Type Activities Net Position.....	63,357,322	59,713,481	55,234,489	50,683,296
Primary Government:				
Net Investment in Capital Assets.....	220,044,368	214,118,987	211,173,037	203,835,997
Restricted for:				
Capital Projects.....	2,061,972	2,812,267	3,664,587	3,564,443
Debt Service.....	106,249	465,387	61,658	-
Other Purposes.....	3,816,228	2,856,288	1,863,679	2,533,420
Real Estate Assessment.....	4,510,409	5,975,187	6,280,756	6,053,571
Road, Bridge, and Culvert Projects.....	8,050,697	6,863,706	6,286,312	7,088,413
Ditch Maintenance.....	1,849,031	1,882,504	1,923,516	1,854,960
Developmental Disabilities.....	22,196,537	18,701,216	16,241,669	11,497,255
Mental Health.....	7,046,244	5,974,302	4,825,203	4,266,567
Children Services.....	2,982,130	2,479,558	2,815,240	2,761,157
Child, Adult, and Senior Protective Services	9,627,811	8,348,709	5,542,142	5,172,635
Child Support Enforcement	3,602,167	3,105,545	2,459,626	1,826,987
Juvenile Court Services	344,466	379,623	962,582	1,391,931
Dog Adoption Center and Shelter Services (1).....	179,453	289,502	310,427	442,399
Wireless 9-1-1 Services (1).....	156,453	139,677	132,058	102,851
Youth Services	685,253	612,546	604,173	533,702
Community Development Block Grant.....	1,117,788	1,476,020	1,109,307	1,201,335
Economic Development Assistance (1).....	842,873	822,850	806,012	785,687
Court Computer Services (1).....	1,240,313	1,116,205	973,424	812,182
Unrestricted.....	(40,194,299)	(31,261,730)	(28,364,970)	7,163,381
Total Primary Government Net Position.....	\$ 250,266,143	\$ 247,158,349	\$ 239,670,438	\$ 262,888,873

(1) Prior to 2012, this classification was combined with other purposes.

(2) Implemented GASB 68 in 2015 and restated net position in 2014.

(3) Implemented GASB 75 in 2018 and restated net position in 2017.

(4) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(5) Implemented GASB 84 in 2019 and restated net position in 2018.

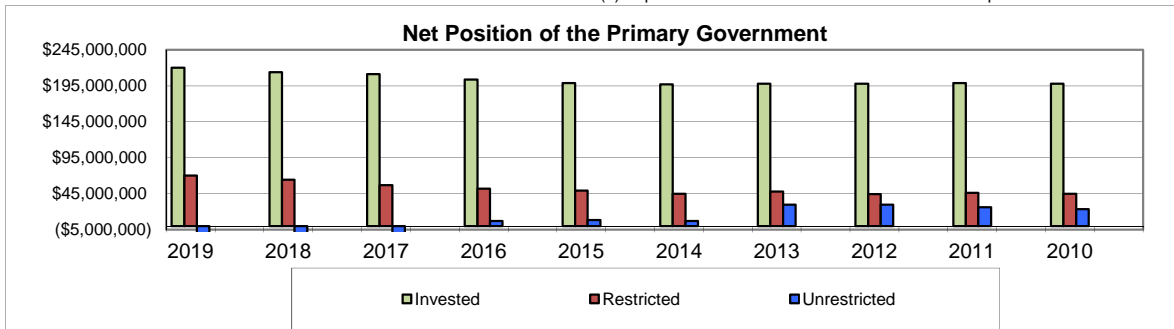


Table 1

	2015 (2)	2014 (2)	2013	2012	2011	2010
\$	162,414,457	\$ 161,056,531	\$ 162,713,111	\$ 162,842,848	\$ 162,697,179	\$ 163,090,151
	699,643	940,425	3,682,653	253,813	820,766	868,793
	359,461	610,240	566,173	490,573	320,481	313,164
	2,815,777	1,792,183	1,916,490	2,370,716	5,349,576	5,689,330
	5,437,355	5,307,820	4,505,550	4,510,224	4,331,847	3,692,747
	6,891,207	7,274,665	7,015,755	7,505,146	7,528,836	7,535,083
	1,982,932	1,945,731	1,895,247	1,804,320	1,707,023	1,585,880
	6,648,866	8,193,233	10,793,336	11,609,683	12,933,467	12,169,322
	4,471,257	4,240,990	4,008,361	2,411,669	2,019,448	3,243,988
	3,441,418	2,469,833	1,792,246	1,041,423	1,487,833	1,563,775
	4,774,823	4,325,915	4,285,609	3,853,572	3,456,248	3,065,641
	1,598,661	1,501,467	1,107,672	786,125	817,016	46,744
	2,277,121	2,273,380	2,615,158	2,939,198	3,311,593	3,295,677
	486,528	629,524	712,086	730,445	-	-
	210,404	337,343	510,901	521,169	-	-
	564,462	426,004	364,051	473,966	568,520	358,072
	1,151,553	1,094,500	739,631	1,398,757	1,577,258	1,451,363
	770,461	756,361	808,288	826,133	-	-
	821,120	789,319	813,786	766,755	-	-
	1,108,853	(2,586,921)	20,868,863	21,498,655	18,712,072	16,863,812
	208,926,359	203,378,543	231,714,967	228,635,190	227,639,163	224,833,542
	36,395,196	36,156,612	35,078,394	35,202,253	35,887,252	35,001,789
	3,877,584	-	-	-	-	-
	-	-	-	-	-	-
	7,301,526	9,602,203	9,068,264	8,077,123	7,449,748	6,782,606
	47,574,306	45,758,815	44,146,658	43,279,376	43,337,000	41,784,395
	198,809,653	197,213,143	197,791,505	198,045,101	198,584,431	198,091,940
	4,577,227	940,425	3,682,653	253,813	820,766	868,793
	359,461	610,240	566,173	490,573	320,481	313,164
	2,815,777	1,792,183	1,916,490	2,370,716	5,349,576	5,689,330
	5,437,355	5,307,820	4,505,550	4,510,224	4,331,847	3,692,747
	6,891,207	7,274,665	7,015,755	7,505,146	7,528,836	7,535,083
	1,982,932	1,945,731	1,895,247	1,804,320	1,707,023	1,585,880
	6,648,866	8,193,233	10,793,336	11,609,683	12,933,467	12,169,322
	4,471,257	4,240,990	4,008,361	2,411,669	2,019,448	3,243,988
	3,441,418	2,469,833	1,792,246	1,041,423	1,487,833	1,563,775
	4,774,823	4,325,915	4,285,609	3,853,572	3,456,248	3,065,641
	1,598,661	1,501,467	1,107,672	786,125	817,016	46,744
	2,277,121	2,273,380	2,615,158	2,939,198	3,311,593	3,295,677
	486,528	629,524	712,086	730,445	-	-
	210,404	337,343	510,901	521,169	-	-
	564,462	426,004	364,051	473,966	568,520	358,072
	1,151,553	1,094,500	739,631	1,398,757	1,577,258	1,451,363
	770,461	756,361	808,288	826,133	-	-
	821,120	789,319	813,786	766,755	-	-
	8,410,379	7,015,282	29,937,127	29,575,778	26,161,820	23,646,418
\$	256,500,665	\$ 249,137,358	\$ 275,861,625	\$ 271,914,566	\$ 270,976,163	\$ 266,617,937

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2019 (3)	2018 (2)(3)	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 8,813,267	\$ 8,431,330	\$ 8,333,369	\$ 8,394,021
Judicial	1,482,597	1,375,155	1,163,915	838,575
Public Safety	3,187,325	3,220,867	2,861,655	2,664,604
External Portion	597,281	517,820	629,017	-
Public Works	3,444,734	2,269,860	2,064,320	2,075,612
External Portion	312,371	242,854	267,226	-
Health	1,688,341	1,730,384	1,525,302	1,496,523
Human Services	3,557,232	4,824,561	4,467,222	5,241,666
External Portion	54,922	76,268	60,275	-
Urban Redevelopment and Housing	355	752	530	579
Transportation	-	-	202,808	120,761
Subtotal Charges for Services	<u>23,138,425</u>	<u>22,689,851</u>	<u>21,575,639</u>	<u>20,832,341</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	67,350	1,441,039	2,369	164,186
Judicial	1,582,978	1,182,320	1,747,748	1,255,921
Public Safety	1,857,276	1,629,603	1,682,496	1,631,693
Intergovernmental	369,557	207,129	108,828	255,070
Public Works	7,202,060	5,824,223	5,786,270	5,816,209
Health	11,483,043	8,670,330	8,805,817	8,545,984
Human Services	16,672,859	15,916,201	14,081,946	11,948,541
Urban Redevelopment and Housing	109,410	1,431,412	239,909	1,123,783
Transportation	-	-	3	3
Subtotal Operating Grants, Contributions, and Interest	<u>39,344,533</u>	<u>36,302,257</u>	<u>32,455,386</u>	<u>30,741,390</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	60,000	-	-
Public Safety	-	115,575	-	-
Public Works	945,891	2,062,938	447,404	1,651,529
Transportation	-	-	339,618	665,805
Subtotal Capital Grants, Contributions, and Interest	<u>945,891</u>	<u>2,238,513</u>	<u>787,022</u>	<u>2,317,334</u>
Total Governmental Activities Program Revenues.....	<u>63,428,849</u>	<u>61,230,621</u>	<u>54,818,047</u>	<u>53,891,065</u>
Business-Type Activities:				
Charges for Services:				
Sewer	5,130,566	4,875,550	4,141,432	3,999,097
Water	3,759,709	3,408,227	3,073,906	3,018,959
Airport Fuel Operations (1)	-	-	269,335	313,112
Capital Grants, Contributions, and Interest:				
Sewer	1,657,264	2,227,792	846,107	1,494,915
Water	1,009,951	1,789,762	2,332,059	945,935
Total Business-Type Activities Program Revenues.....	<u>11,557,490</u>	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>
Total Primary Government Program Revenues.....	<u>\$ 74,986,339</u>	<u>\$ 73,531,952</u>	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>

(1) This fund was established as a new fund in 2011 and was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 2

	2015	2014	2013	2012	2011	2010
\$	8,058,346	\$ 7,871,335	\$ 7,688,543	\$ 7,086,073	\$ 6,862,904	\$ 6,398,610
	1,108,674	1,215,905	1,279,347	1,371,839	1,268,770	1,409,215
	2,527,068	2,146,720	2,329,434	2,206,063	2,074,333	1,970,260
	-	-	-	-	-	-
	1,945,174	1,858,134	1,405,576	1,427,794	1,609,381	1,491,723
	-	-	-	-	-	-
	1,362,441	1,523,741	1,216,358	1,487,674	1,306,799	1,116,406
	4,003,871	4,219,410	3,260,781	4,633,527	3,995,605	3,821,310
	-	-	-	-	-	-
	6,129	3,097	284,138	256,977	847,207	2,959
	122,978	105,607	87,536	28,459	29,478	27,978
	<u>19,134,681</u>	<u>18,943,949</u>	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>	<u>16,238,461</u>
	-	89,658	5,163	30,579	12,731	37,899
	1,816,112	1,443,292	1,548,368	1,376,991	1,525,057	1,966,165
	2,057,067	1,453,724	1,320,457	1,395,873	1,428,612	1,566,275
	286,451	206,264	223,380	235,453	185,135	178,676
	5,856,806	5,736,593	5,701,013	5,440,991	5,887,915	5,709,201
	8,230,176	8,109,986	9,565,051	10,442,528	13,527,797	14,232,836
	14,247,828	13,104,857	12,402,368	11,142,515	11,712,694	12,736,836
	494,358	1,145,622	531,306	1,034,510	303,837	1,166,508
	-	-	-	-	-	15,065
	<u>32,988,798</u>	<u>31,289,996</u>	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>	<u>37,609,461</u>
	-	-	-	-	-	58,560
	286,830	-	47,083	-	-	38,019
	975,864	823,185	1,246,172	1,408,811	465,925	1,404,234
	197,911	186,660	527,441	163,185	1,117,136	425,338
	<u>1,460,605</u>	<u>1,009,845</u>	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>	<u>1,926,151</u>
	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>
	3,806,862	3,749,788	3,631,514	3,542,068	3,468,251	3,367,126
	2,745,871	2,803,454	2,641,997	2,721,405	2,527,082	2,577,710
	371,229	365,518	383,476	372,397	237,175	-
	793,193	1,317,969	279,561	140,029	939,458	67,950
	653,836	535,436	286,359	139,087	528,637	56,900
	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>
\$	<u>61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2019 (3)	2018 (2)(3)(7)	2017	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 19,695,531	\$ 18,671,259	\$ 16,677,471	\$ 15,506,679
Intergovernmental	2,361,477	2,369,951	2,034,601	1,927,937
Judicial	8,468,554	7,732,831	8,133,551	7,499,166
Public Safety	27,202,067	24,920,310	24,909,645	19,063,913
Intergovernmental	394,013	221,621	211,978	287,873
External Portion (5)	592,073	558,145	565,168	-
Public Works	13,701,453	12,516,225	12,698,739	12,777,181
External Portion (5)	309,647	261,766	240,101	-
Health	27,811,291	24,988,893	23,580,852	23,757,315
Human Services	32,870,167	30,703,562	27,734,143	26,632,756
External Portion (5)	54,443	82,207	54,156	-
Urban Redevelopment and Housing	58,925	299,936	334,045	389,390
Intergovernmental	394,436	561,300	123,839	550,295
Transportation (6)	278,935	-	461,105	483,836
Interest and Fiscal Charges	1,348,832	1,413,208	1,453,296	1,527,436
Total Governmental Activities Expenses.....	<u>135,541,844</u>	<u>125,301,214</u>	<u>119,212,690</u>	<u>110,403,777</u>
Business-Type Activities:				
Sewer	4,316,567	4,000,837	3,621,081	3,488,370
Water	3,647,143	3,742,892	3,425,449	2,905,427
Airport Fuel Operations (1)	-	-	249,217	296,091
Total Business-Type Activities Expenses.....	<u>7,963,710</u>	<u>7,743,729</u>	<u>7,295,747</u>	<u>6,689,888</u>
Total Primary Government Program Expenses.....	<u>143,505,554</u>	<u>133,044,943</u>	<u>126,508,437</u>	<u>117,093,665</u>
Net (Expense)/Revenue				
Governmental Activities	(72,112,995)	(64,070,593)	(64,394,643)	(56,512,712)
Business-Type Activities	<u>3,593,780</u>	<u>4,557,602</u>	<u>3,367,092</u>	<u>3,082,130</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (68,519,215)</u>	<u>\$ (59,512,991)</u>	<u>\$ (61,027,551)</u>	<u>\$ (53,430,582)</u>

(1) This fund was established as a new fund in 2011 and was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses are no longer used.

(7) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(Continued)

Table 2

	2015 (4)	2014	2013	2012	2011	2010
\$	13,675,852	\$ 13,242,260	\$ 11,995,690	\$ 11,753,812	\$ 10,615,697	\$ 11,632,207
	1,890,535	1,675,531	1,574,482	1,523,966	1,706,046	1,635,496
	6,633,915	6,587,813	8,161,601	7,027,420	6,734,352	6,469,930
	18,203,146	17,489,204	17,294,959	16,093,483	16,083,598	16,213,798
	115,426	236,049	225,248	206,895	187,776	156,008
	-	-	-	-	-	-
	11,090,804	12,034,342	12,142,546	12,017,653	11,255,450	11,200,993
	-	-	-	-	-	-
	22,489,901	22,294,998	20,795,110	22,460,547	25,822,853	24,015,477
	24,695,755	23,684,836	22,065,507	23,307,695	22,064,098	21,510,978
	-	-	-	-	-	-
	207,241	854,375	1,124,125	955,113	835,485	1,358,860
	305,800	321,851	376,227	496,220	197,158	269,026
	420,936	353,261	461,912	281,300	307,861	291,787
	1,490,379	638,308	611,684	881,531	766,964	683,007
	<u>101,219,690</u>	<u>99,412,828</u>	<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>
	3,263,146	3,316,387	3,310,519	3,386,900	3,358,333	3,060,231
	2,962,655	2,895,013	2,707,090	3,243,844	2,843,133	2,948,260
	358,770	360,847	381,829	393,174	208,204	-
	<u>6,584,571</u>	<u>6,572,247</u>	<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>
	<u>107,804,261</u>	<u>105,985,075</u>	<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>
	(47,635,606)	(48,169,038)	(46,159,576)	(45,835,793)	(42,416,022)	(39,663,494)
	<u>1,786,420</u>	<u>2,199,918</u>	<u>823,469</u>	<u>(108,932)</u>	<u>1,290,933</u>	<u>61,195</u>
\$	<u>(45,849,186)</u>	<u>(45,969,120)</u>	<u>(45,336,107)</u>	<u>(45,944,725)</u>	<u>(41,125,089)</u>	<u>(39,602,299)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2019 (2)</u>	<u>2018 (1)(2)</u>	<u>2017</u>	<u>2016</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 8,766,303	\$ 8,410,017	\$ 8,417,609	\$ 8,018,280
Public Works	1,395,077	1,349,363	1,352,194	1,337,916
Health	17,505,537	16,846,700	16,881,153	16,846,479
Human Services	8,565,838	8,145,287	4,881,778	4,553,594
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,449,670	2,273,302	2,346,583	2,015,276
Lodging Tax Levied for Public Works	519,326	640,422	230,028	223,961
Sales Taxes Levied for				
General Purposes	22,709,068	21,669,518	21,924,548	21,196,300
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,434,958	4,511,885	5,397,005	4,030,433
Unrestricted Interest	3,592,037	1,782,378	995,494	467,370
Unrestricted Contributions	3,500	-	-	200
Other	1,635,634	1,412,452	977,128	1,102,121
Total Governmental Activities.....	<u>71,576,948</u>	<u>67,041,324</u>	<u>63,403,520</u>	<u>59,791,930</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	18,763	25,554	12,276	8,066
Gain on Sale of Capital Assets	5,336	-	-	-
Other	25,962	108,183	22,240	18,794
Total Business-Type Activities.....	<u>50,061</u>	<u>133,737</u>	<u>34,516</u>	<u>26,860</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>71,627,009</u>	<u>67,175,061</u>	<u>63,438,036</u>	<u>59,818,790</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	(536,047)	2,970,731	(991,123)	3,279,218
Business-Type Activities.....	<u>3,643,841</u>	<u>4,691,339</u>	<u>3,401,608</u>	<u>3,108,990</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>3,107,794</u>	<u>7,662,070</u>	<u>2,410,485</u>	<u>6,388,208</u>
Transfer In (Out)				
Governmental Activities.....	-	127,795	-	-
Business-Type Activities.....	-	(127,795)	-	-
Special Items				
Governmental Activities.....	-	(89,607)	-	-
Business-Type Activities.....	-	(84,552)	-	-
Increase (Decrease) After Transfers and Special Items				
Governmental Activities.....	(536,047)	3,008,919	(991,123)	3,279,218
Business-Type Activities.....	<u>3,643,841</u>	<u>4,478,992</u>	<u>3,401,608</u>	<u>3,108,990</u>
Total Primary Government Increase (Decrease) After Transfers and Special Items.....	<u>\$ 3,107,794</u>	<u>\$ 7,487,911</u>	<u>\$ 2,410,485</u>	<u>\$ 6,388,208</u>

(1) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(2) Implemented GASB 84 in 2019 and restated 2018 activity.

(Continued)

Table 2

2015	2014	2013	2012	2011	2010
\$ 7,763,214	\$ 7,369,626	\$ 7,590,096	\$ 7,534,074	\$ 7,445,374	\$ 7,488,581
1,269,920	1,251,901	1,278,153	1,268,388	1,252,904	1,230,093
10,601,294	9,562,314	9,986,162	9,908,337	9,787,653	9,606,661
4,430,033	4,181,092	4,373,808	4,312,867	4,297,937	4,622,499
1,889,871	1,505,420	1,298,789	1,187,728	1,104,112	1,102,603
210,804	207,593	192,927	170,629	153,746	138,741
20,987,311	19,617,691	18,626,082	17,756,930	16,874,160	16,403,143
4,150,472	3,966,446	4,041,008	3,362,693	3,078,536	3,899,214
845,906	376,617	396,788	459,007	473,819	715,339
38,071	9,824	-	-	-	-
996,526	1,021,599	1,455,540	871,167	901,639	616,545
<u>53,183,422</u>	<u>49,070,123</u>	<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>
-	-	-	-	-	-
2,963	10,919	13,326	12,995	33,619	65,586
5,267	-	938	4,095	-	-
<u>20,841</u>	<u>22,374</u>	<u>29,549</u>	<u>34,218</u>	<u>79,816</u>	<u>36,505</u>
<u>29,071</u>	<u>33,293</u>	<u>43,813</u>	<u>51,308</u>	<u>113,435</u>	<u>102,091</u>
<u>53,212,493</u>	<u>49,103,416</u>	<u>49,283,166</u>	<u>46,883,128</u>	<u>45,483,315</u>	<u>45,925,510</u>
5,547,816	901,085	3,079,777	996,027	2,953,858	6,159,925
<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,404,368</u>	<u>163,286</u>
<u>7,363,307</u>	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>
-	-	-	-	(148,237)	-
-	-	-	-	148,237	-
-	-	-	-	-	-
-	-	-	-	-	-
5,547,816	901,085	3,079,777	996,027	2,805,621	6,159,925
<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,552,605</u>	<u>163,286</u>
<u>\$ 7,363,307</u>	<u>\$ 3,134,296</u>	<u>\$ 3,947,059</u>	<u>\$ 938,403</u>	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>

Fairfield County, Ohio

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	2019 (3)	2018 (3)	2017	2016
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,880,617	\$ 9,932,369	\$ 8,335,738	\$ 8,558,207
Judicial	3,065,575	2,557,475	2,911,663	2,094,496
Public Safety.....	5,044,601	4,966,045	4,544,151	4,296,297
Intergovernmental	369,557	207,129	108,828	255,070
External Portion (2)	597,281	517,820	629,017	-
Public Works	11,592,685	10,157,021	8,297,994	9,543,350
External Portion (2)	312,371	242,854	267,226	-
Health	13,171,384	10,400,714	10,331,119	10,042,507
Human Services	20,230,091	20,740,762	18,549,168	17,190,207
External Portion (2)	54,922	76,268	60,275	-
Urban Redevelopment and Housing	109,765	1,432,164	240,439	1,124,362
Transportation	-	-	542,429	786,569
Total Governmental Activities	63,428,849	61,230,621	54,818,047	53,891,065
Business-Type Activities:				
Sewer.....	6,787,830	7,103,342	4,987,539	5,494,012
Water.....	4,769,660	5,197,989	5,405,965	3,964,894
Airport Fuel Operations (1).....	-	-	269,335	313,112
Total Business-Type Activities:	11,557,490	12,301,331	10,662,839	9,772,018
Total Primary Government.....	\$ 74,986,339	\$ 73,531,952	\$ 65,480,886	\$ 63,663,083

(1) This fund was established as a new fund in 2011 and it was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 3

	2015	2014	2013	2012	2011	2010
\$	8,058,346	\$ 7,960,993	\$ 7,693,706	\$ 7,116,652	\$ 6,875,635	\$ 6,495,069
	2,924,786	2,659,197	2,827,715	2,748,830	2,793,827	3,375,380
	4,870,965	3,600,444	3,696,974	3,601,936	3,502,945	3,574,554
	286,451	206,264	223,380	235,453	185,135	178,676
	-	-	-	-	-	-
	8,777,844	8,417,912	8,352,761	8,277,596	7,963,221	8,605,158
	-	-	-	-	-	-
	9,592,617	9,633,727	10,781,409	11,930,202	14,834,596	15,349,242
	18,251,699	17,324,267	15,663,149	15,776,042	15,708,299	16,558,146
	-	-	-	-	-	-
	500,487	1,148,719	815,444	1,291,487	1,151,044	1,169,467
	320,889	292,267	614,977	191,644	1,146,614	468,381
	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>
	4,600,055	5,067,757	3,911,075	3,682,097	4,407,709	3,435,076
	3,399,707	3,338,890	2,928,356	2,860,492	3,055,719	2,634,610
	<u>371,229</u>	<u>365,518</u>	<u>383,476</u>	<u>372,397</u>	<u>237,175</u>	-
	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>
\$	<u>61,955,075</u>	<u>60,015,955</u>	<u>57,892,422</u>	<u>58,084,828</u>	<u>61,861,919</u>	<u>61,843,759</u>

Fairfield County, Ohio

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund:				
Nondisposable.....	\$ 1,732,547	\$ 1,863,319	\$ 1,984,707	\$ 4,287,882
Committed.....	751,028	1,129,613	728,431	551,985
Assigned.....	10,036,673	10,975,142	9,676,026	7,180,590
Unassigned.....	<u>10,225,104</u>	<u>4,343,490</u>	<u>6,548,222</u>	<u>6,893,414</u>
Total General Fund.....	<u>22,745,352</u>	<u>18,311,564</u>	<u>18,937,386</u>	<u>18,913,871</u>
All Other Governmental Funds:				
Nondisposable.....	\$ 861,962	\$ 822,820	\$ 728,810	\$ 1,167,044
Restricted.....	61,483,039	55,586,553	47,629,813	45,513,857
Committed.....	2,523,898	2,124,823	963,650	9,019,927
Assigned.....	185,504	437,739	561,534	355,897
Unassigned (Deficits).....	<u>(906,601)</u>	<u>(1,236,714)</u>	<u>(1,051,823)</u>	<u>(1,198,788)</u>
Total All Other Governmental Funds.....	<u>64,147,802</u>	<u>57,735,221</u>	<u>48,831,984</u>	<u>54,857,937</u>
Total Governmental Funds.....	<u>\$ 86,893,154</u>	<u>\$ 76,046,785</u>	<u>\$ 67,769,370</u>	<u>\$ 73,771,808</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

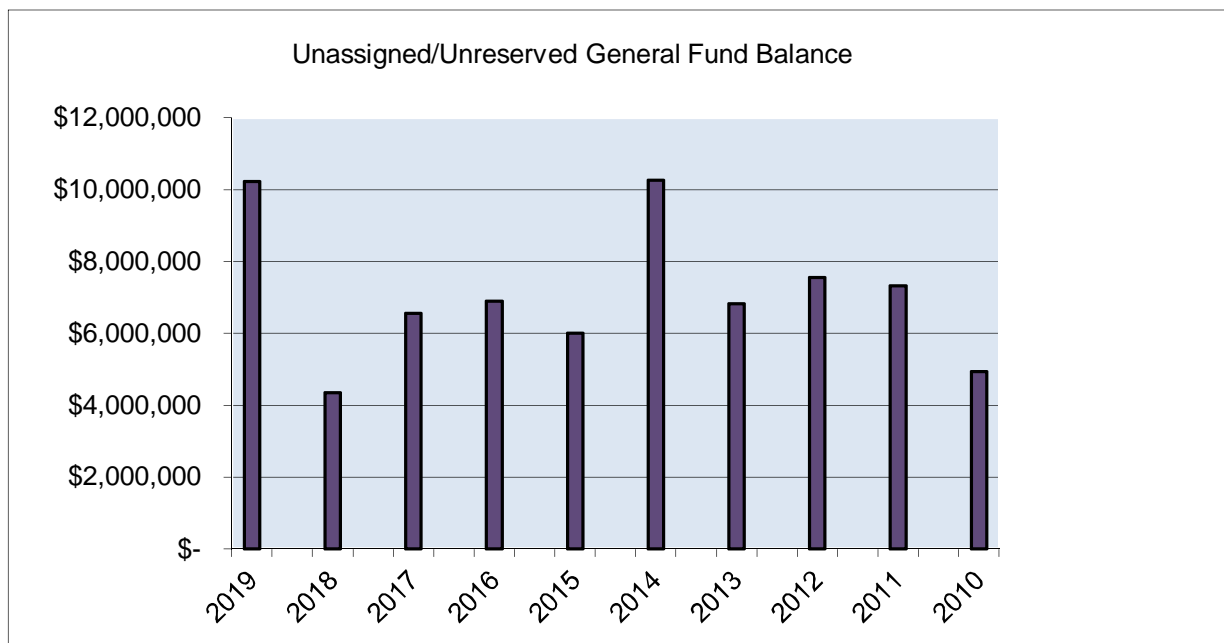


Table 4

2015	2014	2013	2012	2011	2010
\$ 4,300,321	\$ 2,389,391	\$ 2,559,610	\$ 2,712,453	\$ 1,778,218	\$ 1,637,186
423,703	378,895	399,983	732,367	348,551	169,099
6,930,727	6,074,143	8,634,415	8,068,619	6,604,540	7,495,479
6,003,249	10,257,108	6,830,853	7,559,911	7,318,500	4,940,884
<u>17,658,000</u>	<u>19,099,537</u>	<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>
\$ 1,342,835	\$ 911,920	\$ 769,550	\$ 490,702	\$ 764,436	\$ 1,010,923
63,567,397	37,085,075	37,924,417	35,867,403	35,393,317	33,611,138
9,174,174	5,212,625	3,888,956	1,139,978	1,957,384	1,559,668
326,894	227,010	287,280	151,373	159,691	404,133
(1,606,295)	(1,336,415)	(1,806,247)	(1,500,587)	(1,655,757)	(1,483,159)
<u>72,805,005</u>	<u>42,100,215</u>	<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>
<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>

Fairfield County, Ohio

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

	2019	2018	2017	2016
REVENUES				
Property Taxes.....	\$ 36,319,915	\$ 34,983,003	\$ 31,326,704	\$ 30,847,585
Permissive Real Property Transfer Taxes.....	2,449,670	2,273,302	2,346,583	2,015,276
Lodging Taxes.....	519,326	640,422	230,028	223,961
Sales Taxes.....	22,570,707	21,731,824	21,767,384	21,304,985
Charges for Services.....	17,264,974	18,471,921	17,084,821	17,673,203
Licenses and Permits.....	762,689	803,781	597,328	652,276
Permissive Motor Vehicle License Tax.....	2,599,555	1,804,258	1,715,925	1,711,002
Fines and Forfeitures.....	747,056	395,694	388,417	375,720
Intergovernmental.....	46,078,598	40,624,529	37,586,529	38,736,220
Special Assessments.....	132,400	161,260	115,235	115,469
Housing Rehabilitation.....	-	-	-	-
Interest.....	3,677,975	1,825,095	1,056,041	604,498
Rent.....	403,293	479,665	732,815	721,383
Donations.....	120,338	101,183	114,596	120,700
Other.....	1,446,082	1,462,059	946,439	1,092,684
Total Revenues.....	<u>135,092,578</u>	<u>125,757,996</u>	<u>116,008,845</u>	<u>116,194,962</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	18,611,302	17,677,173	15,275,900	14,821,518
Judicial	7,366,716	7,040,462	7,448,649	7,235,128
Public Safety	21,181,926	21,098,707	20,580,867	18,421,428
Public Works	10,620,659	8,685,983	9,828,966	9,292,357
Health	25,173,374	23,648,297	22,725,008	22,957,311
Human Services	29,815,590	28,865,079	25,968,564	25,728,277
Urban Redevelopment and Housing	56,235	299,814	333,340	389,198
Transportation	58,195	14,155	273,051	331,215
Other	16,911	12,056	-	-
Intergovernmental.....	3,149,926	3,152,872	2,370,418	2,766,105
Capital Outlay.....	4,632,926	4,245,059	13,565,992	27,485,353
Debt Service:				
Principal Retirement	2,387,273	2,466,941	2,330,527	2,552,413
Interest and Fiscal Charges	1,312,242	1,376,323	1,416,963	1,490,887
Issuance Costs	-	8,500	-	-
Total Expenditures.....	<u>124,383,275</u>	<u>118,591,421</u>	<u>122,118,245</u>	<u>133,471,190</u>
Excess of Revenues Over (Under) Expenditures.....	<u>10,709,303</u>	<u>7,166,575</u>	<u>(6,109,400)</u>	<u>(17,276,228)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	75,684	85,383	106,962	68,169
Inception of Capital Lease.....	61,382	65,064	-	16,862
Loans Issued.....	-	-	-	500,000
Refunding Bonds Issued.....	-	-	-	-
General Obligation Bonds Issued.....	-	1,010,000	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Transfers In.....	9,213,866	8,424,697	7,422,835	6,355,266
Transfers Out.....	(9,213,866)	(8,384,697)	(7,422,835)	(6,355,266)
Total Other Financing Sources (Uses).....	<u>137,066</u>	<u>1,200,447</u>	<u>106,962</u>	<u>585,031</u>
Special Items.....	-	(89,607)	-	-
Net Change in Fund Balances.....	<u>\$ 10,846,369</u>	<u>\$ 8,277,415</u>	<u>\$ (6,002,438)</u>	<u>\$ (16,691,197)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.3%	3.5%	3.6%	3.9%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2015	2014	2013	2012	2011	2010
\$ 24,082,880	\$ 23,393,470	\$ 23,447,326	\$ 23,055,855	\$ 22,649,542	\$ 22,224,992
1,889,871	1,505,420	1,298,789	1,187,728	1,104,112	1,102,603
210,804	207,593	192,927	170,629	156,022	136,465
20,732,180	19,522,179	18,541,381	17,755,038	16,824,829	15,898,127
15,663,836	15,625,526	14,323,463	15,647,868	14,131,437	13,566,309
508,851	538,959	518,348	459,340	467,265	459,658
1,679,556	1,608,738	1,156,520	1,118,554	1,104,776	1,105,986
344,219	415,104	373,675	276,152	294,501	369,437
37,259,077	36,561,891	36,053,058	36,951,993	39,734,038	43,896,829
145,797	179,540	236,833	481,580	318,100	375,502
6,057	-	283,470	232,413	845,548	-
789,818	406,596	485,804	564,015	627,821	944,193
730,418	684,470	757,310	640,240	713,381	749,156
193,740	110,284	53,709	46,790	53,930	87,385
1,180,914	994,570	1,387,617	744,780	911,487	611,974
<u>105,418,018</u>	<u>101,754,340</u>	<u>99,110,230</u>	<u>99,332,975</u>	<u>99,936,789</u>	<u>101,528,616</u>
13,709,493	13,240,033	12,803,780	12,552,207	11,143,464	12,139,991
6,536,935	6,504,111	6,977,038	5,850,268	5,618,645	5,341,676
17,928,603	17,395,930	17,039,645	15,932,082	15,866,574	15,900,800
8,792,966	8,679,217	8,489,938	8,084,412	8,458,971	9,150,269
22,013,283	22,129,257	20,676,356	22,409,743	25,789,011	24,221,277
24,623,484	23,515,380	21,848,255	22,935,793	21,706,586	21,402,599
207,241	854,375	1,124,125	955,113	835,485	1,358,860
232,280	150,124	209,877	140,664	108,855	92,781
-	-	-	10,881	21,898	59,696
2,311,761	2,233,431	2,175,957	2,227,081	2,130,719	2,060,530
5,844,235	3,482,161	3,683,579	3,371,163	2,465,195	2,978,737
2,515,065	1,973,645	2,316,840	1,868,581	1,839,678	3,350,055
1,457,451	579,878	562,607	597,205	710,722	690,510
359,048	-	43,350	46,786	-	152,027
<u>106,531,845</u>	<u>100,737,542</u>	<u>97,951,347</u>	<u>96,981,979</u>	<u>96,695,803</u>	<u>98,899,808</u>
<u>(1,113,827)</u>	<u>1,016,798</u>	<u>1,158,883</u>	<u>2,350,996</u>	<u>3,240,986</u>	<u>2,628,808</u>
12,806	39,638	41,375	16,601	67,275	94,969
64,384	654,499	70,790	120,805	45,000	939,182
-	-	50,550	15,828	10,268	101,101
-	-	-	2,685,000	-	10,535,000
29,500,000	-	2,945,000	-	-	-
-	-	-	100,428	-	340,091
799,890	-	-	-	-	-
-	-	-	(2,736,319)	-	(10,716,646)
10,484,181	6,780,139	8,920,567	4,888,884	4,393,330	5,750,294
<u>(10,484,181)</u>	<u>(6,780,139)</u>	<u>(8,920,567)</u>	<u>(4,888,884)</u>	<u>(4,433,330)</u>	<u>(5,750,294)</u>
<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>	<u>82,543</u>	<u>1,293,697</u>
-	-	-	-	-	-
<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>
4.1%	2.7%	3.1%	5.6%	2.8%	14.4%

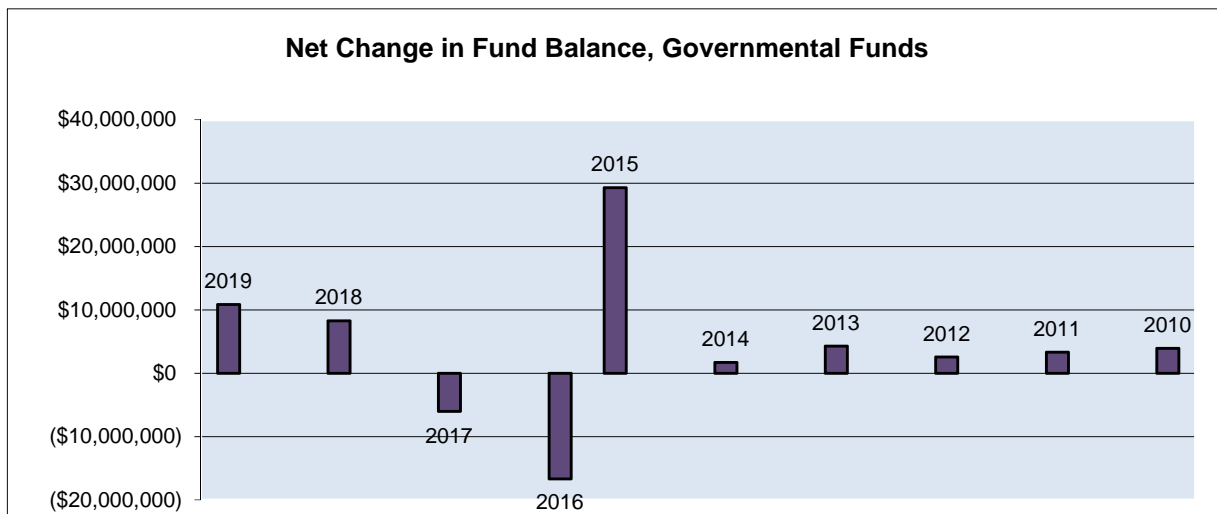
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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Fairfield County, Ohio

ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,972,953,080	\$ 2,926,358,960	\$ 2,877,204,520	\$ 2,702,516,210
Commercial/Industrial/Public Utility/Mineral.....	515,927,560	513,166,410	502,901,190	507,943,060
Assessed Valuation.....	3,488,880,640	3,439,525,370	3,380,105,710	3,210,459,270
Estimated True Value	9,968,230,400	9,827,215,343	9,657,444,886	9,172,740,771
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	271,731,780	242,810,030	231,390,590	219,116,700
Estimated True Value	1,086,927,120	971,240,120	925,562,360	876,466,800
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,760,612,420	3,682,335,400	3,611,496,300	3,429,575,970
Estimated True Value	11,055,157,520	10,798,455,463	10,583,007,246	10,049,207,571
Assessed Value Ratio.....	34.02%	34.10%	34.13%	34.13%
Weighted Average Tax Rate.....	\$ 10.443462	\$ 10.445650	\$ 9.457637	\$ 9.758453

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(1) During 2011, Rockies Express Pipeline was under appeal with the County for their valuation. During 2012, the appeal was settled and the assessed valuation of Rockies Express Pipeline was decreased by \$30.1 million.

Source: Fairfield County Auditor's Office

Table 6

2015	2014	2013	2012 (1)	2011 (1)	2010
\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090
495,508,250	506,165,490	491,286,070	480,427,910	482,005,980	489,553,900
3,172,419,270	3,161,437,160	3,102,580,910	3,082,027,140	3,075,108,290	3,136,058,990
9,064,055,057	9,032,677,600	8,864,516,886	8,805,791,829	8,786,023,686	8,960,168,543
198,160,230	191,561,810	186,586,320	182,338,910	209,969,510	104,533,750
792,640,920	766,247,240	746,345,280	729,355,640	839,878,040	418,135,000
-	-	-	-	-	1,889,870
-	-	-	-	-	37,797,400
3,370,579,500	3,352,998,970	3,289,167,230	3,264,366,050	3,285,077,800	3,242,482,610
9,856,695,977	9,798,924,840	9,610,862,166	9,535,147,469	9,625,901,726	9,416,100,943
34.20%	34.22%	34.22%	34.24%	34.13%	34.44%
\$ 7.906643	\$ 7.883524	\$ 7.953745	\$ 7.955062	\$ 7.957904	\$ 7.848303

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Unvoted Millage</u>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<u>Voted Millage - By Levy</u>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.659260	0.660895	0.662945	0.699564
Commercial/Industrial/Public Utility/Mineral Real.....	0.716212	0.706793	0.702735	0.705599
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1998 BDD.....				
Residential/Agricultural Real.....	0.741072	0.742909	0.745213	0.786377
Commercial/Industrial/Public Utility/Mineral Real.....	0.810365	0.799708	0.795116	0.798358
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.758026	1.762386	1.767852	1.865504
Commercial/Industrial/Public Utility/Mineral Real.....	1.909898	1.884780	1.873960	1.881598
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.402489	0.403487	0.404739	0.427096
Commercial/Industrial/Public Utility/Mineral Real.....	0.451706	0.445765	0.443206	0.445013
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	0.463565	0.464715	0.466156	0.491906
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.497970	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.927130	0.929429	0.932312	0.983811
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	0.995940	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.741551	1.745869	1.751284	1.848022
Commercial/Industrial/Public Utility/Mineral Real.....	1.850000	1.850000	1.842489	1.850000
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.994441	0.996907	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	0.000000	0.000000
<u>Total Voted Millage - By Type of Property</u>				
Residential/Agricultural Real.....	7.687534	7.706597	6.730501	7.102280
Commercial/Industrial/Public Utility/Mineral Real.....	8.238181	8.187046	7.151416	7.180568
General Business/Public Utility Personal.....	8.800000	8.800000	7.800000	7.800000
<u>Total Millage By Type of Property</u>				
Residential/Agricultural Real.....	10.287534	10.306597	9.330501	9.702280
Commercial/Industrial/Public Utility/Mineral Real.....	10.838181	10.787046	9.751416	9.780568
General Business/Public Utility Personal.....	11.400000	11.400000	10.400000	10.400000
Total Direct Rate	<u>10.443462</u>	<u>10.445650</u>	<u>9.457637</u>	<u>9.758453</u>

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

Table 7

2015	2014	2013	2012	2011	2010
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.700313	0.699980	0.711076	0.710142	0.709685	0.691269
0.700336	0.679210	0.682901	0.687857	0.687598	0.676855
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.787218	0.786844	0.799316	0.798266	0.797753	0.777050
0.792402	0.768499	0.772675	0.778283	0.777989	0.765834
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.867500	1.866612	1.896202	1.893712	1.892494	1.843384
1.867562	1.811226	1.821070	1.834286	1.833594	1.804946
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.427553	0.427350	0.434124	0.433554	0.433275	0.422032
0.441693	0.428369	0.430697	0.433823	0.433660	0.426884
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.492432	0.492198	0.500000	0.500000	0.500000	0.500000
0.500000	0.493714	0.496397	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.984863	0.984395	1.000000	1.000000	1.000000	1.000000
1.000000	0.987427	0.992794	1.000000	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5.259879	5.257379	5.340718	5.335674	5.333207	5.233735
5.301993	5.168445	5.196534	5.234249	5.232841	5.174519
5.950000	5.950000	5.950000	5.950000	5.950000	5.950000
7.859879	7.857379	7.940718	7.935674	7.933207	7.833735
7.901993	7.768445	7.796534	7.834249	7.832841	7.774519
8.550000	8.550000	8.550000	8.550000	8.550000	8.550000
7.906643	7.883524	7.953745	7.955062	7.957904	7.848303

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Townships				
Amanda Township.....				
Residential/Agricultural Real.....	7.672955	7.677840	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	7.700000	7.699835	2.700000	2.700000
General Business/Public Utility Personal.....	7.700000	7.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	5.272955	5.277840	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	5.300000	5.299835	0.300000	0.300000
General Business/Public Utility Personal.....	5.300000	5.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	10.838986	5.947454	6.052090	6.234150
Commercial/Industrial/Public Utility/Mineral Real.....	11.136235	6.262980	6.243964	6.360054
General Business/Public Utility Personal.....	13.800000	8.900000	9.000000	9.100000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	8.546932	3.654818	3.758517	3.924644
Commercial/Industrial/Public Utility/Mineral Real.....	8.813239	3.937922	3.943572	4.056348
General Business/Public Utility Personal.....	10.000000	5.100000	5.200000	5.300000
Bloom Township.....				
Residential/Agricultural Real.....	13.083761	13.113721	13.160365	13.766909
Commercial/Industrial/Public Utility/Mineral Real.....	14.772885	14.608207	14.471479	14.072344
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	8.850994	8.874861	8.918223	9.388381
Commercial/Industrial/Public Utility/Mineral Real.....	10.324532	10.161924	10.027026	9.623073
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.436408	6.434746	6.436176	6.624884
Commercial/Industrial/Public Utility/Mineral Real.....	5.787296	5.789561	5.784219	5.846696
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.184515	2.184115	2.184644	2.243044
Commercial/Industrial/Public Utility/Mineral Real.....	1.986286	1.985242	1.983920	1.995949
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.485739	9.491058	8.957241	9.363233
Commercial/Industrial/Public Utility/Mineral Real.....	9.312337	9.109197	8.766553	8.824441
General Business/Public Utility Personal.....	12.300000	12.300000	11.800000	11.800000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.972424	6.977207	6.440619	6.806144
Commercial/Industrial/Public Utility/Mineral Real.....	6.816120	6.634446	6.274996	6.328879
General Business/Public Utility Personal.....	9.400000	9.400000	8.900000	8.900000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
6.234910	6.228561	4.972600	4.974812	4.974554	4.929339
6.365597	6.334348	4.789272	4.789272	4.888141	4.880626
9.100000	9.100000	7.700000	7.700000	7.700000	7.700000
3.925248	3.920183	2.634684	2.636376	2.636242	2.598879
4.060739	4.035974	2.515184	2.515184	2.593535	2.586028
5.300000	5.300000	3.900000	3.900000	3.900000	3.900000
13.774571	13.784698	14.322182	14.299926	14.283912	14.239190
14.027898	13.962824	14.268960	14.307100	14.388861	14.512522
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
9.394420	9.401958	9.819628	9.803360	9.790676	9.747724
9.597317	9.575227	9.645089	9.667128	9.750671	9.850833
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
6.627379	6.623971	7.064730	7.057388	7.059106	7.152974
5.849426	5.790483	6.364707	6.364707	6.364707	6.369730
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.243387	2.242273	2.368082	2.366100	2.366594	2.390197
1.996595	1.982862	2.114255	2.114255	2.114255	2.117492
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.365834	8.659132	8.962397	8.973182	8.968385	8.922016
8.821026	7.788483	8.112894	8.122104	8.036729	8.033363
11.800000	11.100000	11.100000	11.100000	11.100000	11.200000
6.808470	6.102477	6.367260	6.376627	6.372749	6.343304
6.325908	5.336068	5.620812	5.628833	5.554614	5.564814
8.900000	8.200000	8.200000	8.200000	8.200000	8.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	6.345500	6.358516	6.371550	4.064464
Commercial/Industrial/Public Utility/Mineral Real.....	6.128487	6.133053	6.147538	3.683050
General Business/Public Utility Personal.....	7.200000	7.200000	7.200000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	4.345500	4.358516	4.371550	2.064464
Commercial/Industrial/Public Utility/Mineral Real.....	4.128487	4.133053	4.147538	1.683050
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	2.700000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	4.590368	3.090933	3.090310	3.125218
Commercial/Industrial/Public Utility/Mineral Real.....	4.740295	3.240295	3.172855	3.178523
General Business/Public Utility Personal.....	6.200000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	9.708715	9.718229	7.728719	7.901096
Commercial/Industrial/Public Utility/Mineral Real.....	10.451272	10.445294	8.423751	8.181459
General Business/Public Utility Personal.....	11.100000	11.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	7.508715	7.518229	5.528719	5.701096
Commercial/Industrial/Public Utility/Mineral Real.....	8.251272	8.245294	6.223751	5.981459
General Business/Public Utility Personal.....	8.900000	8.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	12.080891	6.613616	6.619818	6.778758
Commercial/Industrial/Public Utility/Mineral Real.....	12.205070	6.747772	7.074575	7.070191
General Business/Public Utility Personal.....	14.500000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	9.980891	4.513616	4.519818	4.678758
Commercial/Industrial/Public Utility/Mineral Real.....	10.105070	4.647772	4.974575	4.970191
General Business/Public Utility Personal.....	12.400000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	11.624594	11.623216	11.638517	12.006126
Commercial/Industrial/Public Utility/Mineral Real.....	13.683760	13.621046	13.527819	13.635438
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.035516	5.034704	5.041415	5.269304
Commercial/Industrial/Public Utility/Mineral Real.....	5.771322	5.747086	5.724455	5.807594
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
4.069040	4.066532	4.189090	4.190158	4.192190	4.167146
3.801846	3.805060	3.843878	3.647826	3.648302	3.648984
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.069040	2.066532	2.189090	2.190158	2.192190	2.167146
1.801846	1.805060	1.843878	1.647826	1.648302	1.648984
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.125115	3.119353	3.317535	3.315125	3.321045	3.346913
3.207233	3.207233	4.071595	4.071595	4.071595	4.071595
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.902080	7.884106	8.127760	8.122677	8.120164	8.022352
8.195011	8.197472	8.238456	8.318491	8.318491	8.266846
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.702080	5.684106	5.927760	5.922677	5.920164	5.822532
5.995011	5.997472	6.038456	6.118491	6.118491	6.066846
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
6.783897	6.778817	7.308422	7.304674	7.318091	7.295379
6.321464	6.316117	7.553969	7.553969	7.574387	7.574387
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
4.683897	4.678817	5.208422	5.204674	5.218081	5.195379
4.221464	4.216117	5.453969	5.453969	5.474387	5.474387
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
12.029948	11.989799	13.757425	13.761288	13.745390	13.733046
13.800946	13.508924	13.875011	13.061929	13.088010	13.290248
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.278710	5.260701	6.044883	6.047586	6.040110	5.996542
5.842128	5.588044	5.675011	5.486339	5.512420	5.709656
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	13.945892	14.004691	14.065286	13.422621
Commercial/Industrial/Public Utility/Mineral Real.....	13.936077	13.826671	14.054558	12.557629
General Business/Public Utility Personal.....	19.350000	19.350000	19.350000	17.850000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	10.839003	10.894062	10.950420	11.722621
Commercial/Industrial/Public Utility/Mineral Real.....	10.780531	10.666599	10.854558	10.857629
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	10.553450	10.549568	7.567188	7.774228
Commercial/Industrial/Public Utility/Mineral Real.....	11.417507	11.460701	8.456489	8.445215
General Business/Public Utility Personal.....	11.600000	11.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	8.353450	8.349568	5.367188	5.574228
Commercial/Industrial/Public Utility/Mineral Real.....	9.217507	9.260701	6.256489	6.245215
General Business/Public Utility Personal.....	9.400000	9.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.091992	22.192257	22.292980	22.411714
Commercial/Industrial/Public Utility/Mineral Real.....	22.162250	22.254048	22.205805	22.227108
General Business/Public Utility Personal.....	37.300000	37.400000	37.500000	37.500000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.000021	20.000024	20.323625	20.368783
Commercial/Industrial/Public Utility/Mineral Real.....	21.593349	21.352119	21.275231	21.275948
General Business/Public Utility Personal.....	43.900000	43.900000	44.400000	44.400000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	29.697535	24.200017	24.500024	24.900017
Commercial/Industrial/Public Utility/Mineral Real.....	33.924209	26.599326	27.369039	27.604724
General Business/Public Utility Personal.....	52.000000	46.500000	46.800000	47.200000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	47.169682	47.410435	50.817847	51.077804
Commercial/Industrial/Public Utility/Mineral Real.....	50.713098	50.942039	53.767877	53.757327
General Business/Public Utility Personal.....	77.090000	77.250000	78.900000	78.810000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.925133	22.926556	23.328253	23.368537
Commercial/Industrial/Public Utility/Mineral Real.....	24.346992	24.420456	24.985975	25.092464
General Business/Public Utility Personal.....	44.400000	44.400000	44.800000	44.800000
Lancaster City Schools.....				
Residential/Agricultural Real.....	24.810714	24.822979	24.824227	25.573080
Commercial/Industrial/Public Utility/Mineral Real.....	29.786662	29.595105	29.049883	29.444930
General Business/Public Utility Personal.....	68.100000	68.100000	68.100000	68.300000

(1) Property tax rates shown are based on the year of collection.

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
13.441320	9.651975	9.411161	9.391960	9.380260	9.066401
12.506266	8.577246	8.597248	8.672694	8.527467	8.255080
17.850000	14.050000	14.050000	14.050000	14.050000	14.050000
11.741320	7.951975	7.711161	7.691960	7.680260	7.366401
10.806266	6.877246	6.897248	6.972694	6.827467	6.555080
16.150000	12.350000	12.350000	12.350000	12.350000	12.350000
7.784584	7.781781	8.111175	8.107080	8.120068	8.075145
8.405438	8.395343	8.320226	8.389763	8.389880	8.391010
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.584584	5.581781	5.911175	5.907080	5.920068	5.875145
6.205438	6.195343	6.120226	6.189763	6.189880	6.169101
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.332649	22.408014	22.665322	22.645399	22.645815	22.760159
22.270950	22.307256	22.577523	22.541833	22.639013	22.784472
37.500000	37.600000	37.800000	37.800000	37.800000	37.900000
20.378824	20.332576	21.684338	23.995560	24.598597	24.168456
21.205948	21.109602	21.623797	23.923797	24.784120	24.632566
44.400000	44.400000	45.400000	47.700000	48.300000	48.200000
24.900019	24.900014	25.625911	25.502409	25.484396	25.800025
27.556561	26.065522	28.327185	28.322882	28.046635	28.150377
47.200000	47.200000	47.800000	47.700000	47.700000	48.100000
51.058497	50.360328	51.203075	50.855637	48.024174	47.415428
53.601399	52.910143	53.400974	53.130895	52.200293	49.548848
78.800000	78.600000	79.350000	79.030000	78.060000	77.650000
23.369871	23.670430	23.905987	23.896277	23.945237	23.817316
24.501929	24.358859	25.391482	25.174160	25.231854	25.425493
44.800000	45.100000	45.100000	45.100000	45.100000	45.100000
25.631152	25.604197	25.883003	21.779136	21.763876	21.155928
29.267294	28.534508	28.548906	24.737130	25.128491	25.040918
68.300000	68.300000	68.700000	64.600000	64.600000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	26.944043	27.444540	27.746024	27.770820
Commercial/Industrial/Public Utility/Mineral Real.....	28.759182	28.886017	29.163446	29.024493
General Business/Public Utility Personal.....	44.700000	45.200000	45.500000	45.500000
Northern Local Schools.....				
Residential/Agricultural Real.....	25.189071	23.175243	23.492064	23.449761
Commercial/Industrial/Public Utility/Mineral Real.....	26.026821	23.988663	24.598666	24.495430
General Business/Public Utility Personal.....	34.300000	34.300000	34.300000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	42.841724	42.942679	43.590731	45.209015
Commercial/Industrial/Public Utility/Mineral Real.....	43.375313	43.169108	44.068755	44.462280
General Business/Public Utility Personal.....	82.700000	82.700000	83.200000	83.600000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	44.136786	44.159404	50.461773	50.436212
Commercial/Industrial/Public Utility/Mineral Real.....	49.705937	49.602930	54.647332	54.425013
General Business/Public Utility Personal.....	70.750000	70.750000	73.350000	73.350000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	36.493863	36.691581	33.650163	33.895813
Commercial/Industrial/Public Utility/Mineral Real.....	36.428676	36.669626	32.920103	33.188944
General Business/Public Utility Personal.....	41.500000	41.700000	37.700000	37.900000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	27.300012	28.300012	28.300012	28.317627
Commercial/Industrial/Public Utility/Mineral Real.....	27.774150	29.008429	29.074438	28.858732
General Business/Public Utility Personal.....	30.000000	31.000000	31.000000	31.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	29.600008	30.400008	30.500008	30.716270
Commercial/Industrial/Public Utility/Mineral Real.....	30.264110	31.026249	30.959998	31.151059
General Business/Public Utility Personal.....	37.500000	38.300000	38.400000	38.600000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.550000	2.550000	2.570000	2.580000
Commercial/Industrial/Public Utility/Mineral Real.....	2.550000	2.550000	2.570000	2.580000
General Business/Public Utility Personal.....	2.550000	2.550000	2.570000	2.580000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.180192	3.291517	3.308554	3.307766
Commercial/Industrial/Public Utility/Mineral Real.....	3.387809	3.425216	3.437412	3.455265
General Business/Public Utility Personal.....	4.600000	4.600000	4.600000	4.600000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
27.779763	27.565894	27.959459	27.969768	27.379386	27.445049
28.959946	28.314198	28.650262	28.690926	28.090926	28.224190
45.500000	45.300000	45.600000	45.600000	45.000000	45.100000
24.217238	24.657349	24.369282	24.275899	24.453389	24.407539
25.410442	25.413533	25.635980	25.288814	25.620891	25.631579
35.300000	35.300000	35.300000	35.300000	35.300000	35.300000
47.347988	47.362613	47.352162	47.688395	42.555875	40.828533
45.314184	44.732973	46.307840	46.719990	41.097131	40.291587
84.700000	84.700000	85.500000	85.900000	80.820000	80.250000
50.861669	48.667193	47.807486	46.463281	43.004365	36.261671
54.628797	52.547514	51.915564	50.606261	48.140542	41.487654
73.800000	72.800000	72.000000	70.700000	70.450000	63.800000
34.102280	33.974536	34.563391	34.713634	34.016025	31.725742
33.573405	33.308464	33.787407	33.805000	34.219261	32.025943
38.100000	37.870000	38.370000	38.580000	38.620000	36.410000
28.300012	29.100012	29.111812	29.100012	29.104783	29.143890
28.853131	29.537706	29.703654	29.685102	29.254863	29.338785
31.000000	31.800000	31.800000	31.800000	31.800000	31.800000
23.713360	25.500008	25.823685	25.800008	25.800008	26.324147
24.143528	25.915669	25.800008	25.811650	25.812112	26.417310
31.600000	33.400000	33.700000	33.700000	33.700000	34.200000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.540000	2.560000	2.480000	2.540000	2.520000	2.500000
2.540000	2.560000	2.480000	2.540000	2.520000	2.500000
2.540000	2.560000	2.480000	2.540000	2.520000	2.500000
3.391106	3.460096	3.453509	3.378536	3.398565	3.395371
3.407170	3.441075	3.330948	3.455814	3.420809	3.422682
4.600000	4.600000	4.600000	4.600000	4.600000	4.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	2.400000	2.400000	2.400000	5.395815
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	2.400000	2.400000	5.367738
General Business/Public Utility Personal.....	2.400000	2.400000	2.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	6.300499	6.301927	6.300676	6.388165
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	6.400000	6.371437	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.100499	5.101927	5.100676	5.188165
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.200000	5.171437	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
5.398449	5.400000	5.400000	5.400000	5.286168	5.170803
5.367738	5.367738	5.400000	5.400000	4.932345	4.932345
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
6.400000	6.400000	3.400000	3.400000	3.400000	3.400000
6.400000	6.400000	3.400000	3.400000	3.400000	3.400000
6.400000	6.400000	3.400000	3.400000	3.400000	3.400000
5.200000	5.200000	2.200000	2.200000	2.200000	2.200000
5.200000	5.200000	2.200000	2.200000	2.200000	2.200000
5.200000	5.200000	2.200000	2.200000	2.200000	2.200000
2.306608	2.310416	2.325832	2.324068	2.323776	2.311768
2.480072	2.480432	2.437548	2.437548	2.447448	2.455264
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.593179	11.595585	11.594072	11.900000
Commercial/Industrial/Public Utility/Mineral Real.....	11.809033	11.900000	11.900000	11.900000
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.054619	6.084737	6.116890	6.479654
Commercial/Industrial/Public Utility/Mineral Real.....	6.220780	6.208890	6.217689	6.216187
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.404984	8.409160	8.402481	8.198955
Commercial/Industrial/Public Utility/Mineral Real.....	7.245993	7.528304	7.774052	7.737223
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.592762	4.595588	4.599170	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.670981	4.648556	4.648556	4.606832
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.621796	5.621596	5.621360	5.733404
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	4.442595	4.688000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	4.561730	4.700000
General Business/Public Utility Personal.....	2.200000	2.200000	4.700000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	13.734888	13.744301	10.205757	10.204692
Commercial/Industrial/Public Utility/Mineral Real.....	14.448785	14.214637	10.126866	10.117410
General Business/Public Utility Personal.....	16.100000	16.100000	11.100000	11.100000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
11.900000	11.900000	11.900000	11.900000	11.900000	10.062832
11.900000	11.900000	11.795589	11.795589	11.796045	9.719758
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.483113	6.488839	6.249935	6.230394	6.221990	6.035578
6.159785	6.198884	6.196222	6.293935	6.246811	6.207448
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.171970	8.155797	8.916737	6.910117	6.886248	6.427534
7.734687	7.733129	8.550435	6.550435	6.550435	6.360661
9.300000	9.300000	10.300000	8.300000	8.300000	8.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
4.700000	4.700000	4.696931	4.699919	4.700000	4.305606
4.606832	4.606832	4.682192	4.682192	4.682192	4.240246
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.732940	5.732968	5.681368	5.671128	5.681600	5.488684
5.800000	5.800000	5.620780	5.620780	5.622940	5.534016
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.686635	4.693643	4.673420	4.674955	4.673355	4.682900
4.700000	4.700000	4.692233	4.692233	4.692233	4.692233
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
10.437469	10.358659	10.330480	10.250956	10.310941	10.288702
10.216734	10.216216	10.145702	8.562603	9.974029	10.016384
11.200000	11.200000	11.200000	11.200000	11.200000	11.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.600499	5.601927	5.600676	5.688165
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	5.700000	5.671437	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.654619	5.684737	5.716890	6.079654
Commercial/Industrial/Public Utility/Mineral Real.....	5.820780	5.808889	5.817689	5.816187
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	5.900499	5.901927	5.900676	5.988165
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	6.000000	5.971437	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	10.580279	10.596094	10.631374	8.143778
Commercial/Industrial/Public Utility/Mineral Real.....	12.141702	12.063024	12.066064	9.091966
General Business/Public Utility Personal.....	12.170000	12.170000	12.170000	9.270000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.476681	0.477591	0.478683	0.499518
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.496920	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.444980	0.444923	0.493529	0.494744
Commercial/Industrial/Public Utility/Mineral Real.....	0.433690	0.441002	0.485730	0.488350
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.688737	0.691190	0.694789	0.748696
Commercial/Industrial/Public Utility/Mineral Real.....	0.745008	0.739688	0.750000	0.750000
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
Park District				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.370852	0.371772	0.372925	0.393524
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.400000	0.398376	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2015	2014	2013	2012	2011	2010
5.700000	5.700000	2.700000	2.700000	2.700000	2.700000
5.700000	5.700000	2.700000	2.700000	2.700000	2.700000
5.700000	5.700000	2.700000	2.700000	2.700000	2.700000
6.083113	6.088839	5.849935	5.830394	5.821990	5.635578
5.759785	5.798884	5.796222	5.893935	5.846811	5.807448
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
6.000000	6.000000	3.000000	3.000000	3.000000	3.000000
6.000000	6.000000	3.000000	3.000000	3.000000	3.000000
6.000000	6.000000	3.000000	3.000000	3.000000	3.000000
8.148676	8.136460	8.651641	8.650809	8.652399	8.550117
9.165010	8.952870	8.870740	8.863180	8.863180	8.863180
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.500000	0.407929	0.426699	0.426452	0.426394	0.420720
0.500000	0.434281	0.431693	0.436355	0.441140	0.432156
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.494916	0.497636	0.500000	0.500000	0.500000	0.497453
0.493385	0.492432	0.491857	0.486605	0.499542	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.749644	0.750000	0.750000	0.750000	0.750000	0.750000
0.744680	0.729659	0.749685	0.750000	0.750000	0.750000
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.393945	0.393758	0.400000	0.400000	0.000000	0.000000
0.400000	0.394971	0.397118	0.400000	0.000000	0.000000
0.400000	0.400000	0.400000	0.400000	0.000000	0.000000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	38,943,250	\$ 38,116,111	\$ 33,843,221	\$ 33,042,525
Current Tax Collections.....		38,062,448	37,216,436	33,069,008	32,290,875
Percent of Current Collections to Levy.....		97.74%	97.64%	97.71%	97.73%
Delinquent Tax Collections..... (1)		843,401	821,242	845,306	992,676
Total Tax Collections.....		38,905,849	38,037,678	33,914,314	33,283,551
Ratio of Total Collections to Levy.....		99.90%	99.79%	100.21%	100.73%
Outstanding Delinquent Taxes..... (2)		1,706,749	1,817,421	1,648,879	1,695,247
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		4.38%	4.77%	4.87%	5.13%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ -	\$ -
Current Tax Collections.....		-	-	-	-
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	0.00%
Delinquent Tax Collections..... (1)		-	-	-	-
Total Tax Collections.....		-	-	-	-
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes..... (2)		-	-	-	-
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		n/a	n/a	n/a	n/a

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2015	2014	2013	2012	2011	2010
\$ 26,721,224	\$ 26,408,622	\$ 26,013,208	\$ 26,043,227	\$ 26,219,750	\$ 26,660,246
25,996,468	25,624,478	25,158,083	25,153,258	24,904,444	25,673,679
97.29%	97.03%	96.71%	96.58%	94.98%	96.30%
795,068	928,126	871,799	683,385	816,670	760,393
26,791,536	26,552,604	26,029,882	25,836,643	25,721,114	26,434,072
100.26%	100.55%	100.06%	99.21%	98.10%	99.15%
1,620,695	1,824,525	2,187,503	2,422,123	2,654,177	2,282,369
6.07%	6.91%	8.41%	9.30%	10.12%	8.56%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,173
-	-	-	-	-	7,351
0.00%	0.00%	0.00%	0.00%	0.00%	45.45%
-	-	-	784	12,809	13,269
-	-	-	784	12,809	20,620
n/a	n/a	n/a	n/a	n/a	127.50%
-	-	-	6,150	61,374	72,524
n/a	n/a	n/a	n/a	n/a	448.44%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2019 and 2010 (1)

Table 9

Taxpayer	Type	2019	
		Assessed Valuation	Percent of Assessed Valuation
Lancaster Apartment Properties	Developer	\$ 7,288,810	0.21%
Creekside Acquisition	Apartments	6,998,870	0.20%
Kroger Company	Grocery	6,754,620	0.19%
Brentwood Lake Apartments	Apartments	6,514,360	0.19%
RVM, LLC	Retail	6,452,430	0.18%
Pickerington Ridge	Apartments	5,946,260	0.17%
River Valley Plaza LP	Retail	5,530,000	0.16%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.14%
Lakepoint OH Partners LLC	Developer	4,537,750	0.13%
DOC-2405 North Columbus Street	Developer	4,480,000	0.13%
Total		<u>\$ 59,188,430</u>	<u>1.70%</u>
Total Countywide Valuations		<u>\$ 3,488,880,640</u>	

Taxpayer	Type	2010	
		Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 21,717,250	0.69%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Creekside I Aquisitions LLC	Apartments	5,041,730	0.16%
Ohio Retail II LL LLC	Retail	4,776,050	0.15%
B & G Realty	Real Estate	4,517,800	0.14%
Lancaster Phase One Group PLL	Developer	4,269,580	0.14%
NL Ventures VI West Fair LLC	Industrial	4,174,860	0.13%
Total		<u>\$ 69,490,970</u>	<u>2.21%</u>
Total Countywide Valuations		<u>\$ 3,136,058,990</u>	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2019 and 2010 (1)

Table 10

		2019	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 62,018,720	22.82%
Ohio Power Company	Public Utility	57,877,820	21.30%
Rockies Express Pipeline, LLC	Public Utility	56,408,780	20.76%
American Electric Power Ohio Transmission Company	Public Utility	31,950,780	11.76%
South Central Power Company	Public Utility	30,477,330	11.22%
Texas Eastern Transmission	Public Utility	13,652,810	5.02%
Dominion Transmission	Public Utility	9,639,630	3.55%
Columbia Gas of Ohio Inc.	Public Utility	5,718,500	2.10%
Northeast Ohio Natural Gas Total	Public Utility	<u>1,499,700</u>	<u>0.55%</u>
		<u>\$ 269,244,070</u>	<u>99.08%</u>
Total Countywide Valuations		<u>\$ 271,731,780</u>	

		2010	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power Company	Public Utility	30,881,200	29.54%
Columbia Gas Transmission	Public Utility	28,193,380	26.97%
South Central Power Company	Public Utility	21,681,050	20.74%
Texas Eastern Transmission LP	Public Utility	6,286,730	6.01%
Columbus Southern Power Company	Public Utility	4,635,850	4.44%
Columbia Gas Of Ohio Inc	Public Utility	2,830,140	2.71%
Total		<u>\$ 94,508,350</u>	<u>90.41%</u>
Total Countywide Valuations		<u>\$ 104,533,750</u>	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - TANGIBLE PERSONAL PROPERTY TAX 2010 (1)

Table 11

Taxpayer	Type	2010	
		Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 998,920	52.86%
Verizon North Inc.	Cellular Telephones	274,090	14.50%
New Par	Cellular Telephones	244,760	12.95%
Cincinnati SMSA Limited Partnership	Cellular Telephones	119,750	6.34%
T-Mobile Central LLC	Cellular Telephones	76,730	4.06%
Sprintcom Inc.	Cellular Telephones	59,090	3.13%
TWC Digital Phone LLC	Cable Television	31,470	1.66%
United Telephone Company of Ohio	Public Utility	21,680	1.15%
Sprint Nextel Corporation	Cellular Telephones	19,890	1.05%
Ameritech Advanced Data Services of Ohio Inc.	Public Utility	15,460	0.82%
Total		<u>\$ 1,861,840</u>	<u>98.52%</u>
Total Countywide Valuations		<u>\$ 1,889,870</u>	

(1) The amounts presented represent the assessed values upon which 2010 collections were based.
2010 was the final year of collection for tangible personal property taxes.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 12

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2019	157,574	\$ 11,055,157,520	\$ 45,882,205	0.42%	\$291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63
2010	146,156	9,416,100,943	35,082,571	0.37%	240.04

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities			
	Special Assessment Bonds	General Obligation Bonds	Loans	Capital Leases
2019	\$ 518,152	\$ 33,945,405	\$ 375,000	\$ 105,241
2018	610,783	36,209,289	425,000	86,132
2017	703,414	37,413,175	475,000	193,009
2016	791,045	39,522,062	500,000	363,536
2015	878,676	41,864,604	-	534,087
2014	969,180	13,751,381	-	779,768
2013	1,054,684	15,301,384	-	508,914
2012	1,135,188	13,776,150	585,332	679,082
2011	1,240,967	14,959,721	665,746	785,616
2010	1,479,503	15,323,212	694,796	1,005,976

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 18 for personal income and population data.

Note: The County implemented Governmental Accounting Standards Board Statement No. 63 and 65 in 2012.

Source: *Fairfield County Auditor's Office*

Table 13

Business-Type Activities								
General Obligation Bonds	Recovery Zone Bonds	EPA Loan	OPWC Loan	OWDA Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$11,936,800	\$2,575,000	\$ -	\$ 65,884	\$2,722,529	\$ 13,340	\$52,257,351	1.07%	\$ 331.64
13,710,147	2,665,000	-	76,825	3,069,546	20,516	56,873,238	1.23%	367.56
15,407,594	2,750,000	-	27,812	1,107,170	1,422	58,078,596	1.31%	375.35
17,078,881	2,835,000	-	32,091	-	8,910	61,131,525	1.42%	400.61
18,745,166	2,915,000	-	36,369	-	16,480	64,990,382	1.53%	429.24
15,632,220	2,995,000	-	40,648	-	23,468	34,191,665	0.84%	227.37
17,096,355	3,075,000	116,133	44,927	-	29,922	37,227,319	0.92%	250.07
18,527,347	3,155,000	342,235	49,206	-	6,837	38,256,377	0.97%	259.41
19,171,630	3,235,000	560,540	53,485	-	12,214	40,684,919	1.06%	276.10
19,759,359	3,300,000	666,854	55,624	-	18,208	42,303,532	1.11%	289.44

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2019	2018	2017	2016
Total Assessed Property Value.....	\$ 3,760,612,420	\$ 3,682,335,400	\$ 3,611,496,300	\$ 3,429,575,970
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 44,800,000	\$ 48,735,000	\$ 51,515,000	\$ 55,190,000
Recovery Zone Bonds Payable.....	2,575,000	2,665,000	2,750,000	2,835,000
Loans Payable.....	375,000	425,000	475,000	500,000
Special Assessment Bonds Payable.....	505,000	595,000	685,000	770,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	2,788,413	3,146,371	1,134,982	32,091
Total Gross Indebtedness.....	51,043,413	55,566,371	56,559,982	59,327,091
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	(205,000)	(255,000)	(310,000)	(360,000)
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
General obligation bonds payable from				
Business Type Activities.....	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)
Recovery Zone Bonds Payable.....	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(505,000)	(595,000)	(685,000)	(770,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)
Amount Available in the Debt Service				
Fund for General Obligations.....	(608,403)	(873,776)	(639,200)	(605,183)
Total Net Debt Applicable to Debt Limit.....	4,131,597	5,121,224	5,565,800	6,709,817
Overall Legal Debt Limit (1).....	92,515,311	90,558,385	88,787,408	84,239,399
Legal Debt Margin.....	\$ 88,383,714	\$ 85,437,161	\$ 83,221,608	\$ 77,529,582
Legal Debt Margin Within Debt Limit.....	95.53%	94.34%	93.73%	92.03%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 37,606,124	\$ 36,823,354	\$ 36,114,963	\$ 34,295,760
Total Gross Indebtedness.....	51,043,413	55,566,371	56,559,982	59,327,091
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	(205,000)	(255,000)	(310,000)	(360,000)
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)
Recovery Zone Bonds Payable.....	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(505,000)	(595,000)	(685,000)	(770,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)
Amount Available in the Debt Service				
Fund for General Obligations.....	(608,403)	(873,776)	(639,200)	(605,183)
Net Debt Within Unvoted Debt Limitation.....	4,131,597	5,121,224	5,565,800	6,709,817
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 33,474,527	\$ 31,702,130	\$ 30,549,163	\$ 27,585,943
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	89.01%	86.09%	84.59%	80.44%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 33,845,512	\$ 33,141,019	\$ 32,503,467	\$ 30,866,184
Debt Amount Subject to Limit: Energy Conservation Bond.....	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
Unvoted Legal Debt Margin - Energy Conservation Bond.....	\$ 31,925,512	\$ 31,036,019	\$ 30,218,467	\$ 28,406,184
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	94.33%	93.65%	92.97%	92.03%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase.

Source: Fairfield County Auditor's Office

Table 14

2015	2014	2013	2012	2011	2010
<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>
\$ 59,090,000	\$ 28,795,000	\$ 31,725,000	\$ 31,520,000	\$ 33,350,000	\$ 35,980,000
2,915,000	2,995,000	3,075,000	3,155,000	3,235,000	3,300,000
-	-	-	585,332	665,746	694,796
855,000	940,000	1,020,000	1,095,000	1,195,000	1,430,000
-	-	116,133	342,235	560,540	666,854
36,369	40,648	44,927	49,206	53,485	55,624
<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>
(440,000)	(525,000)	(605,000)	(730,000)	(820,000)	(985,000)
(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)
(2,630,000)	(2,795,000)	(2,945,000)	-	-	-
(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)
(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)
-	-	-	-	-	-
(855,000)	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)
-	-	(116,133)	(342,235)	(560,540)	(666,854)
(36,369)	(40,648)	(44,927)	(49,206)	(53,485)	(55,624)
<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>
<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>
<u>82,764,488</u>	<u>82,324,974</u>	<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>	<u>79,562,065</u>
<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>
91.68%	89.77%	88.30%	86.20%	85.08%	83.75%
\$ 33,705,795	\$ 33,529,990	\$ 32,891,672	\$ 32,643,661	\$ 32,850,778	\$ 32,424,826
<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>
(440,000)	(525,000)	(605,000)	(730,000)	(820,000)	(985,000)
(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)
(2,630,000)	(2,795,000)	(2,945,000)	-	-	-
(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)
(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)
-	-	-	-	-	-
(855,000)	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)
-	-	(116,133)	(342,235)	(560,540)	(666,854)
(36,369)	(40,648)	(44,927)	(49,206)	(53,485)	(55,624)
<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>
<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>
<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>
79.58%	74.88%	71.29%	66.14%	63.39%	60.12%
\$ 30,335,216	\$ 30,176,991	\$ 29,602,505	\$ 29,379,294	\$ 29,565,700	\$ 29,182,343
(2,630,000)	(2,795,000)	(2,945,000)	-	-	-
<u>\$ 27,705,216</u>	<u>\$ 27,381,991</u>	<u>\$ 26,657,505</u>	<u>\$ 29,379,294</u>	<u>\$ 29,565,700</u>	<u>\$ 29,182,343</u>
91.33%	90.74%	90.05%	100.00%	100.00%	100.00%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	<u>2019</u>	<u>2018 (6)</u>	<u>2017</u>	<u>2016</u>
<u>Sewer:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 5,165,938	\$ 4,938,525	\$ 4,165,923	\$ 4,021,151
Less: Operating Expenses (2)	2,831,516	2,478,688	2,127,125	2,057,678
Net Available Revenue	<u>\$ 2,334,422</u>	<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
EPA Coverage	-	-	-	-
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278
OPWC Coverage	<u>545.55</u>	<u>574.86</u>	<u>476.47</u>	<u>458.97</u>
Debt Service OWDA Loans:				
Principal	\$ 191,535	\$ 184,111	\$ -	\$ -
Interest	44,203	51,606	-	-
OWDA Coverage	<u>9.90</u>	<u>10.44</u>	<u>-</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 195,814	\$ 188,390	\$ 4,279	\$ 4,278
Interest	44,203	51,606	-	-
Total Coverage	<u>9.73</u>	<u>10.25</u>	<u>476.47</u>	<u>458.97</u>
<u>Water:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 3,769,062	\$ 3,478,989	\$ 3,083,931	\$ -
Less: Operating Expenses (2)	2,289,426	2,371,983	2,073,816	-
Net Available Revenue	<u>\$ 1,479,636</u>	<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>	<u>\$ -</u>
Debt Service OWDA Loans: (5)				
Principal	\$ 155,482	\$ 152,889	\$ 22,255	\$ -
Interest	29,876	34,220	-	-
OWDA Coverage	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 155,482	\$ 152,889	\$ 22,255	-
Interest	29,876	34,220	-	-
Total Coverage	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>	<u>-</u>

(1) Includes investment income and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The OPWC loan was issued interest free.

(4) The EPA loan was paid in full during 2014.

(5) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017 and \$127,262 in 2018.

The principal forgiveness was not included in the principal payments.

The 2017 loan was issued interest free.

(6) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018.

Source: Fairfield County Auditor's Office

Table 15

2015	2014	2013	2012	2011	2010
\$ 3,825,739	\$ 3,772,390	\$ 3,663,709	\$ 3,565,797	\$ 3,531,317	\$ 3,410,013
1,820,721	1,967,368	1,938,113	1,805,741	1,889,978	1,665,860
<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>
\$ -	\$ 116,133	\$ 226,102	\$ 218,305	\$ 106,314	\$ 207,112
-	2,322	10,301	17,928	11,803	29,122
-	15.24	7.30	7.45	13.90	7.38
\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 2,139	\$ 4,279
468.57	421.83	403.27	411.32	767.34	407.61
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ 4,279	\$ 120,412	\$ 230,381	\$ 222,584	\$ 108,453	\$ 211,391
-	2,322	10,301	17,928	11,803	29,122
468.57	14.71	7.17	7.32	13.65	7.25
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Fairfield County, Ohio

PLEDGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 16

Year	(2) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)				
2019	\$ 109,554	\$ 90,000	\$ 15,800	1.04
2018	115,094	90,000	18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01
2010	111,403	60,000	56,688	0.95

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Includes special assessments and interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 17

December 31, 2019

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,253	1	3.00%
Pickerington Schools	Public School	1,185	2	1.58%
Kroger	Grocery	960	3	1.28%
The Oneida Group, Inc.	Manufacturer-Glasswares	900	4	1.20%
Fairfield County	Government	853	5	1.14%
Lancaster City Schools	Public School	774	6	1.03%
NIFCO	Manufacturing	574	7	0.76%
Canal Winchester Local Schools	Public School	453	8	0.60%
City of Lancaster	Government	430	9	0.57%
Southeastern Correctional Institution	Prison	365	10	0.49%
Total		8,747		11.65%
Total Employment Within County		75,100		

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

December 31, 2010

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,714	1	2.28%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,201	2	1.59%
Pickerington Schools	Public School	1,093	3	1.45%
Fairfield County	Government	803	4	1.07%
Walmart	Retail	792	5	1.05%
Lancaster City Schools	Public School	698	6	0.93%
Kroger	Grocer	631	7	0.84%
TS Trim	Manufacturing	522	8	0.69%
Giant Eagle	Retail	475	9	0.63%
City of Lancaster	Government	438	10	0.58%
Total		8,367		11.11%
Total Employment Within County		75,300		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2019	157,574 a	\$ 4,906,224,064	\$ 31,136	\$ 66,175 b	39.2 a
2018	155,782 a	4,608,343,124	29,582	63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a

(1) Source: U.S. Census

(a) Based upon U.S. Census estimates.

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Fairfield County Auditor's Office

(7) Source: United States Department of Labor - Bureau of Labor Statistics

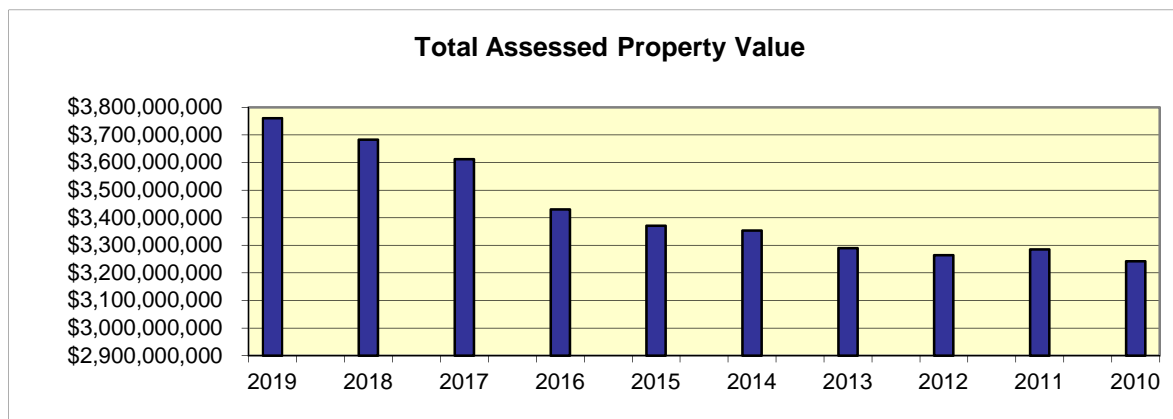
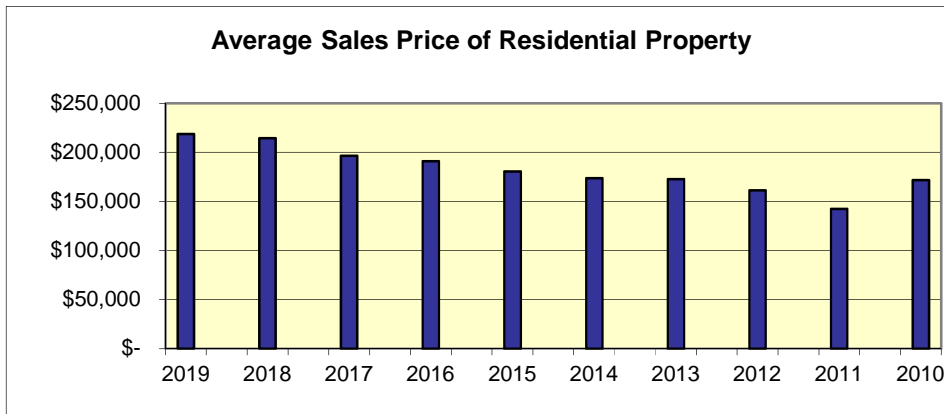


Table 18

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
27.2% b	24,736	3.70%	\$ 218,690	\$ 3,760,612,420
26.6% b	26,521	4.00%	214,340	3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.90%	171,590	3,242,482,610



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2019	2018	2017	2016	2015
General Government -Legislative and Executive					
Commissioners.....	27	28	28	30	26
Auditor.....	35	34	37	35	36
Treasurer.....	9	9	9	8	8
Prosecutor.....	19	19	18	17	23
Board of Elections.....	18	15	14	13	14
Recorder.....	4	4	4	4	4
Total-Legislative and Executive.....	112	109	110	107	111
General Government -Judicial					
Common Pleas Court.....	11	12	11	15	14
Domestic Relations Court.....	10	10	10	10	10
Juvenile Court.....	4	9	9	19	19
Probate Court.....	7	8	8	7	7
Clerk of Courts.....	41	42	41	43	43
Municipal Court Clerk.....	0	0	0	0	0
Total-Judicial.....	73	81	79	94	93
Public Safety					
Emergency Management.....	4	4	4	4	4
Prosecutor-Victims of Crime.....	3	3	4	5	4
Common Pleas Court.....	15	12	12	9	8
Juvenile Court - Youth Services.....	12	15	13	10	7
Juvenile Probation.....	20	14	17	8	10
Coroner.....	8	7	5	5	5
Sheriff.....	150	141	143	142	147
Total-Public Safety.....	212	196	198	183	185
Public Works					
Engineer.....	53	55	52	57	56
Total-Public Works.....	53	55	52	57	56
Health					
Commissioners-Dog Adoption Center and Shelter.....	4	4	6	4	3
Developmental Disabilities.....	156	156	150	169	188
Mental Health.....	10	10	10	9	9
Total-Health.....	170	170	166	182	200
Human Services					
Veterans Services.....	14	14	14	15	15
Job and Family Services.....	196	195	198	193	191
Total-Human Services.....	210	209	212	208	206
Enterprise					
Fairfield County Sewer District.....	15	15	15	17	15
Fairfield County Water District.....	8	8	7	5	6
Total-Enterprise.....	23	23	22	22	21
Total Employees.....	853	843	839	853	872

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 19

2014	2013	2012	2011	2010
28	28	27	27	25
33	33	32	30	34
8	8	9	8	7
18	21	20	16	17
14	14	14	13	13
4	5	5	5	5
<u>105</u>	<u>109</u>	<u>107</u>	<u>99</u>	<u>101</u>
14	15	15	15	10
10	9	9	9	10
16	21	21	23	23
7	6	7	6	8
38	44	38	43	35
0	0	0	0	1
<u>85</u>	<u>95</u>	<u>90</u>	<u>96</u>	<u>87</u>
3	4	3	3	4
4	4	4	4	4
8	5	5	5	10
5	9	10	10	11
8	14	18	18	17
5	5	4	3	3
141	142	142	133	130
<u>174</u>	<u>183</u>	<u>186</u>	<u>176</u>	<u>179</u>
57	57	57	57	58
<u>57</u>	<u>57</u>	<u>57</u>	<u>57</u>	<u>58</u>
5	5	5	5	6
164	159	158	158	140
9	9	8	8	7
<u>178</u>	<u>173</u>	<u>171</u>	<u>171</u>	<u>153</u>
13	12	13	13	14
183	178	178	173	183
<u>196</u>	<u>190</u>	<u>191</u>	<u>186</u>	<u>197</u>
15	14	14	13	15
6	5	6	7	9
<u>21</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>24</u>
<u>816</u>	<u>826</u>	<u>822</u>	<u>805</u>	<u>799</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2019	2018	2017	2016	2015
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,104	1,136	1,200	1,061	1,077
Number of meetings.....	54	56	57	59	59
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	31,213	29,648	29,296	27,385	29,965
Number of personal property returns.....	0	0	0	0	0
Number of exempt conveyances.....	2,496	2,702	2,970	1,788	1,826
Number of non-exempt conveyances.....	4,453	4,565	4,544	3,466	2,936
Number of parcels billed.....	67,288	66,934	66,425	66,750	69,854
Prosecutor.....					
Number of criminal cases.....	4,707	5,022	1,894	2,416	2,800
Board of Elections.....					
Registered voters.....	102,185	103,728	101,325	100,119	94,852
Actual voters last general election.....	23,188	60,400	31,212	74,225	43,712
Percentage of registered voters that voted.....	22.69%	58.23%	30.80%	74.14%	46.08%
Recorder.....					
Number of deeds recorded.....	5,274	5,267	5,247	5,044	4,775
Number of mortgages recorded.....	6,733	5,920	6,391	6,490	5,630
Number of military discharges recorded.....	135	124	182	230	623
Buildings and Grounds.....					
Number of commissioner owned buildings.....	35	35	34	34	33
Square footage of buildings.....	581,577	581,577	571,977	484,977	451,977
Data Processing.....					
Number of users served.....	1,096	1,045	989	967	954
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	757	773	879	760	822
Number of criminal cases filed.....	814	784	834	541	526
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	245	233	259	287	281
Number of complaints for divorce.....	305	314	339	380	387
Number of complaints to determine parentage.....	91	120	100	121	158
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	270	424	514	402	390
Number of traffic ticket cases.....	567	584	729	729	716
Number of abuse/neglect/dependency cases.....	133	158	124	156	171
Probate Court.....					
Number of marriage licenses issued.....	824	864	861	834	875
Number of civil cases filed.....	14	8	19	51	49
Number of estates filed.....	562	549	511	522	589
Number of guardianships filed.....	120	106	55	73	73
Clerk of Courts.....					
Number of civil cases filed.....	757	773	879	813	822
Number of criminal cases filed.....	814	784	834	541	526
Number of foreclosure cases filed.....	343	298	401	361	390

Table 20

2014	2013	2012	2011	2010
1,158	1,235	1,299	1,533	1,558
54	62	58	57	52
27,639	23,180	27,454	24,808	27,655
0	0	0	0	23
1,826	1,820	1,709	1,651	1,532
2,936	4,209	2,663	2,317	2,432
69,854	69,796	67,560	67,033	66,954
1,282	1,250	1,230	1,271	541
97,878	96,640	106,263	103,717	102,716
41,414	21,248	72,547	49,360	51,100
42.31%	21.99%	68.27%	47.59%	49.75%
4,506	4,480	4,256	4,575	3,826
5,322	6,778	6,812	5,447	5,960
30	28	30	31	36
33	34	33	32	32
451,977	454,177	430,222	421,822	421,822
993	965	950	950	803
888	1,017	1,359	1,323	2,436
497	597	568	582	701
277	233	253	268	266
355	368	160	383	365
165	172	200	445	214
357	377	463	451	480
675	687	797	709	806
133	344	224	305	286
876	825	796	877	835
58	41	27	41	56
520	564	583	583	534
76	53	63	61	71
888	1,017	1,359	1,323	1,591
497	597	568	582	541
454	588	838	790	963

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2019	2018	2017	2016	2015
Public Safety					
Emergency Management.....					
Number of emergency responses.....	6	30	15	16	9
Coroner.....					
Number of autopsies performed.....	52	51	44	42	40
Number of cases investigated.....	405	138	149	117	329
Sheriff.....					
Prisoners booked.....	5,386	5,367	5,428	3,877	4,529
Prisoners released.....	3,533	3,605	5,329	3,261	4,475
Number of citations issued.....	2,485	2,371	2,919	2,440	3,387
Number of court security hours.....	5,040	2,000	2,947	2,288	2,796
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	105	122	102	104	103
Engineer.....					
Miles of road resurfaced.....	13	11	10	10	6
Miles of road chip and seal coated.....	34	29	35	28	35
Number of bridges replaced/improved.....	4	3	10	5	3
Number of culverts built/replaced/improved.....	18	19	9	17	22
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	24,286	24,146	22,397	22,305	20,803
Number of kennel tags issued.....	121	142	147	196	301
Developmental Disabilities.....					
Number of students enrolled early intervention.....	356	333	148	166	150
Number of students enrolled preschool.....	18	15	18	17	13
Number of students enrolled school age.....	26	29	29	30	24
Number served by opportunity center and job fusion.....	n/a	114	202	227	214
Number served by Community Employment	n/a	0	90	122	124
Mental Health.....					
Client count adults.....	648	433	437	1,217	812
Client count youths.....	76	74	64	158	100
Human Services					
Veterans Services.....					
Number of clients served financially.....	371	452	408	518	661
Amount of benefits paid.....	\$348,202	\$455,395	\$455,395	\$523,433	\$615,262
Number of clients transported.....	1,650	1,364	1,521	1,580	1,486
Job and Family Services.....					
Average client count-food stamps.....	13,975	14,272	15,127	17,076	17,575
Medicaid caseload.....	30,455	31,000	33,370	33,937	33,056
Monthly average client count-worknet.....	945	948	950	1,106	1,255
Average client count-day care.....	1,227	1,142	1,079	993	940
Children's Services.....					
Monthly average child custody.....	141	132	141	176	156
Adoption finalizations.....	19	19	19	17	20
Total inquiries	9,519	9,304	7,199	6,200	5,054
Child Support Enforcement Agency.....					
Open child support cases.....	9,227	9,248	8,647	9,631	9,139
IV-D cases with support orders.....	7,699	8,365	7,720	8,057	7,767
Percentage collected.....	70.20%	69.51%	70.01%	69.07%	69.93%

(Continued)

Table 20

2014	2013	2012	2011	2010
9	7	5	5	2
26	36	27	21	27
294	114	114	98	102
4,407	3,369	2,643	4,904	4,667
3,195	4,779	3,301	4,861	4,667
4,045	2,468	1,669	1,770	1,551
3,120	2,080	2,080	2,080	2,080
107	94	55	54	52
12	9	8	8	16
28	25	26	34	38
1	7	3	6	6
31	21	21	17	9
25,885	25,308	25,558	26,144	26,136
547	418	418	922	966
166	171	177	142	223
10	17	29	16	27
35	31	26	27	32
252	242	229	222	175
124	0	0	0	0
206	976	2,212	2,878	2,998
22	51	989	1,295	1,157
460	349	514	529	623
\$466,164	\$240,794	\$105,614	\$376,717	\$422,380
1,253	1,278	1,248	1,385	1,424
18,777	19,362	19,439	18,688	18,736
32,416	25,453	18,734	22,342	22,139
1,250	1,629	2,495	2,792	2,320
987	1,734	1,006	1,466	1,702
174	176	169	179	145
18	21	21	20	12
4,660	4,409	4,842	4,946	4,960
9,095	8,961	9,275	9,239	9,587
8,572	8,225	8,329	7,778	7,444
68.93%	68.88%	69.88%	69.71%	69.93%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

	2019	2018	2017	2016	2015
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,511,000	2,450,000	2,400,000	2,300,000	2,300,000
Customer accounts (1).....	6,779	6,574	6,280	6,243	6,139
Water.....					
Average daily water treated (MGD) (1).....	1,515,000	1,500,000	1,400,000	1,210,000	1,210,000
Customer accounts (1).....	6,094	5,916	5,639	5,603	5,484

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

(Continued)

Table 20

2014	2013	2012	2011	2010
2,240,000	2,226,000	2,043,780	2,713,000	2,188,000
6,065	5,967	5,967	5,943	5,942
1,880,000	1,410,000	1,485,000	1,405,140	1,790,000
5,409	5,232	5,232	5,203	5,239

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2019	2018	2017	2016	2015	2014
General Government -Legislative and Executive						
Commissioners.....						
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493	2,493
Auditor.....						
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354	4,354
Treasurer.....						
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160	2,160
Prosecutor.....						
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952	7,952
Board of Elections.....						
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344	4,344
Recorder.....						
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....						
Administrative office space (square feet).....	864	864	864	864	864	864
General Government -Judicial						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	3	3	3	3	3
Juvenile Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022	5,022
Public Safety						
Emergency Management.....						
Number of emergency response vehicles.....	6	7	5	5	5	5
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	0	0
Sheriff-Main Jail.....						
Jail capacity (1).....	384	384	384	26	26	26
Number of cruisers.....	48	48	38	36	36	36
Sheriff-MSMJ.....						
Jail capacity (1).....	n/a	n/a	n/a	61	61	61

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 21

2013	2012	2011	2010
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	3	3	3
2	2	2	2
1	1	1	1
1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022
5	4	4	4
0	0	0	1
26	26	26	26
39	39	39	39
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2019	2018	2017	2016	2015	2014
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	361.784	361.784	361.784	362.383	362.383	363.33
Number of vehicles.....	62	62	62	64	64	64
Health						
Dog Adoption Center and Shelter.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	5	5	5	5	5	5
Board of Developmental Disabilities.....						
Number of busses.....	0	0	2	2	2	2
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	0	0	0	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	19	17	16	15	15	15
Child Support Enforcement Agency.....						
Number of vehicles.....	0	0	0	1	1	1
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	828,633	826,633	748,738	740,274	737,738	737,738
Water.....						
Number of treatment facilities.....	3	2	2	2	2	2
Feet of water lines.....	859,963	857,963	775,083	753,683	750,920	750,920

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 21

2013	2012	2011	2010
1	1	1	1
363.34 64	362.021 61	362.021 61	361.661 56
10,224 432 4	10,224 432 4	10,224 432 4	10,224 432 4
2 1 1	2 1 1	2 1 1	4 1 1
1	1	1	1
1,937 5	1,937 5	1,937 5	1,937 5
39,284	39,284	39,284	39,284
1	1	1	1
14	15	15	15
0	0	0	0
5 737,738	5 737,738	5 737,738	5 737,738
2 750,920	2 750,920	2 750,920	2 750,920

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/13/2020

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

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