



Dave Yost • Auditor of State

LICKING COUNTY
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LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

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 the Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5535/G-1819-11-5762	-	\$ 732,417
Total Supplemental Nutrition Assistance Program Cluster			-	732,417
Total U.S. Department of Agriculture			-	732,417
U.S. Department of Housing and Urban Development				
<i>Passed through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and non-entitlement grants in Hawaii				
	14.228	B-F-15-1BO-1	-	60,043
		B-F-16-1BO-1	-	277,384
		B-F-17-1BO-1	-	5,814
Total Community Development Block Grants/State's Program			-	343,241
Total U.S. Department of Housing and Urban Development			-	343,241
U.S. Department of Justice				
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0944	-	23,158
Total Justice Assistance Grant Cluster	16.738	2016-JG-A01-6285	-	44,000
			-	67,158
Total U.S. Department of Justice			-	67,158
U.S. Department of Labor				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>Passed through Montgomery County Auditor, WIA Area 7 Board</i>				
Workforce Investment Act Cluster:				
Workforce Investment Act - Adult Program	17.258	2016-45-01	-	157,456
Workforce Investment Act - Youth Activities	17.259	2016-45-01	-	139,645
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	2016-45-01	-	210,498
Total Workforce Investment Act Cluster			-	507,599
Total U.S. Department of Labor			-	507,599
U.S. Department of Transportation				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	3-39-0061-027-2017	-	55,272
Federal Transit Cluster				
Federal Transit Formula Grants	20.507	OH-90-X789-00	-	208,800
		OH-90-X838-00	-	301,224
		OH-90-X748-00	-	117,218
		OH-95-X144-00	-	108,000
		OH-2017-027-00	-	1,173,844
Total Federal Transit Formula Cluster			-	1,909,086
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Program:				
Diesel Emission Reduction	20.205	102719	-	75,919
Removal of Various Trees		103896	-	286,200
Consolidated Program Grant		102056	-	83,893
Consolidated Program Grant		103943	-	147,190
Total Highway Planning and Construction Cluster			-	593,202
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2017-45-00-00-00512-00	-	4,084
State and Community Highway Safety	20.600	STEP-2018-45-00-00-00512-00	-	1,043
National Priority Safety Programs				
	20.616	IDEP-2017-45-00-00-00439-00	-	2,460
Total Highway Safety Cluster			-	7,587
Total U. S. Department of Transportation			-	2,565,147

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

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 Education				
<i>Passed through Ohio Department of Health</i> Special Education - Grants for Infants and Families	84.181	n/a	-	262,647
Total U.S. Department of Education			-	<u>262,647</u>
U.S. Department of Health and Human Services				
<i>Passed through the Ohio Department of Job and Family Services</i> Promoting Safe and Stable Families	93.556	G-1617-11-5535/G-1819-11-5762	-	76,752
Temporary Assistance for Needy Families Cluster Temporary Assistance for Needy Families	93.558	G-1617-11-5535/G-1819-11-5762	12,466	3,188,204
Total Temporary Assistance for Needy Families Cluster			<u>12,466</u>	<u>3,188,204</u>
Child Support Enforcement	93.563	G-1617-11-5535/G-1819-11-5762	-	1,828,678
Child Care and Development Fund Cluster Child Care and Development Block Grant	93.575	G-1617-11-5535/G-1819-11-5762	-	180,471
Total Child Care and Development Fund Cluster			-	<u>180,471</u>
Stephanie Tubbs Jones Child Welfare Services - State Grants	93.645	G-1617-11-5535/G-1819-11-5762	-	8,027
Foster Care Management	93.658	G-1617-06-0359/G-1819-06-0155	-	119,907
Foster Care Management	93.658	G-1617-11-5535/G-1819-11-5762	-	4,547,552
Total Foster Care - Title IV-E			-	<u>4,667,459</u>
Adoption Assistance	93.659	G-1617-11-5535/G-1819-11-5762	-	849,387
Chafee Foster Care Independence Program	93.674	G-1617-11-5535/G-1819-11-5762	-	98,775
Childrens Health Insurance Program	93.767	G-1617-11-5535/G-1819-11-5762	-	62,630
<i>Passed through the Ohio Department of Job and Family Services</i> Social Services Block Grant	93.667	G-1617-11-5535/G-1819-11-5762	-	1,509,028
<i>Passed through Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	n/a	-	99,036
Total Social Services Block Grant			-	<u>1,608,064</u>
<i>Passed through the Ohio Department of Job and Family Services</i> Medicaid Cluster Medical Assistance Program	93.778	G-1617-11-5535/G-1819-11-5762	-	1,914,051
<i>Passed through Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	n/a	-	255,605
Total Medicaid Cluster			-	<u>2,169,656</u>
<i>Passed through Ohio Department of Medicaid</i> Money Follows the Person Rebalancing Demonstration	93.791	n/a	-	29,561
Total U.S. Department of Health and Human Services			<u>12,466</u>	<u>14,767,664</u>
U. S. Department of Homeland Security				
<i>Passed through Ohio Emergency Management Agency</i> Emergency Management Performance Grants	97.042	DPSFE216	-	97,272
Total U.S. Department of Homeland Security			-	<u>97,272</u>
Total Federal Financial Assistance			<u>12,466</u>	<u>19,343,145</u>

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Licking County (the County) under programs of the federal government for the year ended December 31, 2017. 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, as applicable, either the cost principles contained in OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services to other governments (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM WITH REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low-to-moderate income persons and also to lend money to eligible persons to rehabilitate homes. The current cash balance in the County's local program income account as of December 31, 2017 is \$180,544.

NOTE E – MATCHING REQUIREMENTS

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

LICKING COUNTY, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

NOTE F – TRANSFERS BETWEEN FEDERAL PROGRAMS

The U.S. Department of Health and Human Services permits the Ohio Department of Job and Family Services (ODJFS) to transfer funds from the Temporary Assistance for Needy Families (TANF)(93.558) program to the Social Services Block Grant (93.667) program and the Child Care and Development (93.575) program.

During fiscal year 2017, ODJFS transferred \$1,147,332 of the County's TANF funds to the Social Services Block Grant program. In addition, the County made allowable transfers of \$12,341 from the TANF program to the Child Care and Development program.

The Schedule shows the County spent \$3,188,204 on the TANF program. The amount reported for the TANF Families program on the Schedule excludes the amount ODJFS transferred to the Social Services Block Grant and the amount the County transferred to the Child Care and Development program. The amounts transferred to the Social Services Block Grant and Child Care and Development programs are included in the federal program expenditures of these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during the fiscal year 2017:

Total Temporary Assistance for Needy Families.....	\$ 4,347,877
Total reported as Child Care and Development program.....	(12,341)
Total reported as Social Services Block Grant	<u>(1,147,332)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 3,188,204</u>

NOTE G – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2012 and 2013 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$3,937 and \$2,404, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.



Dave Yost • Auditor of State

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

Licking County
20 South Second Street
Newark, Ohio 43055

To the 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, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2018, wherein we noted the County restated beginning net position and fund balance related to component unit activity. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2017-001 and 2017-002.

County's Responses to Findings

The County's responses to the findings identified in our audit are described in the accompanying corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2018



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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Licking County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Licking County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2017-003.

The County's response to our internal control over compliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2018, wherein we noted the County restated beginning net position and fund balance related to component unit activity. Our report refers to other auditors who audited the financial statements of the Land Reutilization Corporation and the Transportation Improvement District, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2018

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LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

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)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(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)?	Yes
(d)(1)(vii)	Major Programs (list):	Supplemental Nutrition Assistance Program (SNAP) Cluster; CFDA 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; Federal Transit Cluster; CFDA 93.658 – Foster Care Title IV-E; CFDA 93.659 – Adoption Assistance
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

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

FINDING NUMBER 2017-001

Finding for Recovery – Former Veteran Service Commission Director– Noncompliance

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

During the period of December 20, 2014 through January 26, 2017, Michael Holmes served as the Director for the Licking County Veterans' Service Commission, Licking County, Ohio. Mr. Holmes' duties included assisting veteran's and their families in obtaining any and all county, state, and federal benefits to which they are entitled. The benefit process is outlined in the Licking County Veterans' Service Commission Financial Assistance Guidelines. This includes proper applicant identification and a complete, accurate, and approved application. Benefits are to be disbursed to applicants for necessities of life, up to a certain dollar amount, with financial assistance outside these limits requiring Commission review and approval, with the exception of grocery vouchers that don't require additional approval.

During the 2017 audit, we noted the outlined process in the Licking County Veterans' Service Commission Financial Assistance Guidelines was circumvented by Mr. Holmes, resulting in multiple occurrences of approving and providing financial assistance to veterans in excess of his authority; providing assistance for unallowable items and ineligible veterans; providing assistance to an employee without Commission approval; providing assistance without an application; altering applications; failing to review applications; and submitting unapproved payment vouchers to the Licking County Auditor's Office for approximately two years in the amount of \$44,838.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Michael Holmes in the amount of \$44,838 and in favor of Licking County's General fund.

Officials' Response: See Corrective Action Plan.

LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2017-002

Finding for Recovery – Former Veteran Service Commission Employee – Noncompliance

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

Marishca Love-Walker served as the Financial Assistance Administrator for the Licking County Veterans’ Service Commission, Licking County, Ohio from January 2013 through November 2016. Ms. Walker’s duties included taking financial assistance applications, completing the applications in preparation of the Director’s approval, and preparing voucher requests to the County Auditor’s office and mailing checks out to each vendor requested on the voucher request.

During the period of January 2014 through September 2016, Ms. Love-Walker falsified records of veterans’ office visits that did not occur, created 65 requests for financial assistance that were not actually made by veterans, but were made for Ms. Love-Walker’s personal benefit by using the personal information of 32 veterans who had previously visited the Licking County Veterans’ Service Commission, and submitted 65 payment vouchers to the Licking County Auditor’s for payment of Ms. Love-Walker’s personal accounts in the amount of \$30,382.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public property converted or misappropriated is hereby issued against Marishca Love-Walker in the amount of \$30,382 and in favor of Licking County’s General fund.

On June 19, 2018, Ms. Love-Walker repaid \$2,000 to the Commission as part of her court-ordered restitution.

Officials’ Response: See Corrective Action Plan.

LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

Monitoring and Reporting Program Performance – Material Weakness

Finding Number	2017-003		
CFDA Title and Number	20.507 Federal Transit Cluster		
Federal Award Identification Number / Year	OH-90-X789-00/2012, OH-90-X838-00/2015, OH-90-X748-00/2011, OH-95-X144-00/2015, OH-2017-027-00/2016		
Federal Agency	US Department of Transportation		
Compliance Requirement	Section L Reporting		
Pass-Through Entity	N/A		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	N/A

2 CFR § 1201.1 gives regulatory effect to the Department of Transportation for **2 CFR § 200.328 (a) and (b)(1)** which states, in part, the non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. The non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity.

The Transit Board is required to file quarterly Federal Financial Reports (FFR) and close out reports when a grant has been completed online through the Federal Transit Authority (FTA) website. During fiscal year 2017, FFR's were filed online for each grant. Four of the five grants were completed during 2017 and close out reports were filed for each one. Although the General Manager reviewed the reports with the Assistant Manager, there were no signoffs or documentation to show the reports were reviewed prior to submitting them.

Failure to monitor the reporting function of a federal program could jeopardize future funding.

We recommend the Transit Board General Manager monitor the information being submitted to the Federal Transit Administration (FTA) for accuracy and sign off on the underlying information submitted to FTA and maintain this documentation.

Officials' Response: See Corrective Action Plan.



Michael L. Smith

Licking County Auditor

Administration Building • 20 South Second Street • Newark, Ohio 43055 • 740-670-5040 • www.lcounty.com

Brad Cottrell
Chief Deputy
740-670-5065

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2017

Martha J,Snavelly
Chief Deputy
740-670-5039

Finding Number	Finding Summary	Status	Additional Information
2016-001 2015-001	Financial Reporting due to material adjustments (first issued in 2011)	Corrective Action Taken and Finding is Fully Corrected	None

Homestead
740-670-5035

CAUV
740-670-5050

Accounting
740-670-5053

Payroll
740-670-5039

Board of Revision
740-670-5057

Licenses
740-670-5059

Real Estate
740-670-5067

GIS/Mapping
740-670-5068

Weights & Measures
740-328-7735

Pataskala Office
740-964-6870



Michael L. Smith

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Brad Cottrell
Chief Deputy
740-670-5065

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2017

Martha J. Snavely
Chief Deputy
740-670-5039

Homestead
740-670-5035

CAUV
740-670-5050

Accounting
740-670-5053

Payroll
740-670-5039

Board of Revision
740-670-5057

Licenses
740-670-5059

Real Estate
740-670-5067

GIS/Mapping
740-670-5068

Weights
& Measures
740-328-7735

Pataskala Office
740-964-6870

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	The Veterans office performed a thorough review of internal controls and instated or re-instated actions to prevent future instances of noncompliance.	October 30, 2017	Veterans Service Commissioners
2017-002	The Veterans office performed a thorough review of internal controls and instated or re-instated actions to prevent future instances of noncompliance.	October 30, 2017	Veterans Service Commissioners
2017-003	The Licking County Transit Board revised their operating procedures reporting requirements to prevent future instances of noncompliance.	July 25, 2018	Licking County Transit General Manager

LICKING COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended
December 31, 2017



Prepared by:
Michael L. Smith
Licking County Auditor
20 South Second Street
Newark, Ohio 43055



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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

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

June 26, 2018

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

The Comprehensive Annual Financial Report (CAFR) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2017 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

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

In addition, the Licking County Regional Airport Authority is reported as discretely presented component unit in a separate column in the financial statements. Beginning with this years CAFR we will also be presenting the Land Reutilization Corporation, and Transportation Improvement District (TID) as discretely presented component units.

The County Auditor serves as the fiscal agent for the Licking County Park District; therefore, the financial activity is reflected in a County agency fund.

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 172,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

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

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

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

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The early returns on sales tax show a reduction compared to recent years. This reduction was anticipated and is due to a federal change made to Medicaid managed care. The State created a Medicaid transition fund to offset some of the loss for this year, but has yet to make concrete changes to replace the lost revenue in future years. Property tax collections continue to show a gain in early 2018. The continuing conservative approach taken by most elected officials for 2017 has helped with the 2018 general fund budget. The commissioners passed the annual appropriation in March of 2018 in the amount of \$66.9 million for the general fund.

Licking County continues to be one of the fastest growing areas in Ohio, was eighth in the state in 2017, growing to a population of 172,198 residents. The 2017 unemployment rate for Licking County was 3.8%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole, and that held true for 2017.

The local economy is expected to continue to expand, especially in the western section of the County as business and development continues to grow in the area.

The Licking County region is within 500 miles of parcel post bulk mail centers and within 250 miles of all package delivery air hubs.

The State of Ohio finished the widening and improvement of State Route 161. This area continues to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

Major Initiatives and Financial Planning

A new interchange at State Route 161 and Mink Street Road, which will facilitate growth and economic development in Western Licking County, was completed in 2017 .

In 2018, the County enters year four of the Engineer's five year bridge improvement program. Each year the County evaluates available cash in relation to the amount borrowed in order to establish a healthy and desirable balance. In 2014 thru 2017 the County borrowed a combined \$10.6 million to assist the bridge improvement program. In early 2018 the County borrowed an additional \$1.0 million.

Work is finishing up on the restoration of the Historic 1876 Licking County Courthouse. The final cost of this restoration will be around \$9.5-\$10 million. The County borrowed \$1.5 million in 2015, and 2.075 million in 2016.

Work continues on the upgrade to the CSEA building. Part of this upgrade entails a new and improved records center on the back of the building where the maintenance department used to be stationed. The County borrowed \$2.035 million in 2016, \$1.0 million in 2017 and \$500,000 in 2018 for the project.

Additional borrowings were completed in early 2018 for upgrades to the County Justice Center (\$1,000,000), and a 911 Dispatch Center (\$1,500,000)

In addition, the County Board of Developmental Disabilities utilized the Counties AA bond rating to secure \$3.0 million in bonds to help them upgrade their facilities.

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

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The Land Bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. The Land Bank applied for and was awarded a demolition reimbursement grant of \$1.4 million dollars from the Ohio Housing Finance Agency. This was based on a list of 56 potential demolition projects throughout the County. As of **June 30, 2018**, over 40 properties have been demolished. The Land Bank also applied for and received an "Abandoned Gas Station" grant to help clean up a gas station in the city of Newark. That project has been completed. As always, it is the goal of the Land Bank to get property back into the hands of responsible owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

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

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

Risk Management:

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

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

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

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Dave Yost, Ohio Auditor of State. The independent auditor's unmodified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2016. This represented the 17th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

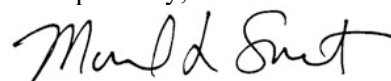
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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

Special acknowledgment is extended to the staff of Kennedy Cottrell Richards, LLC for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

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

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

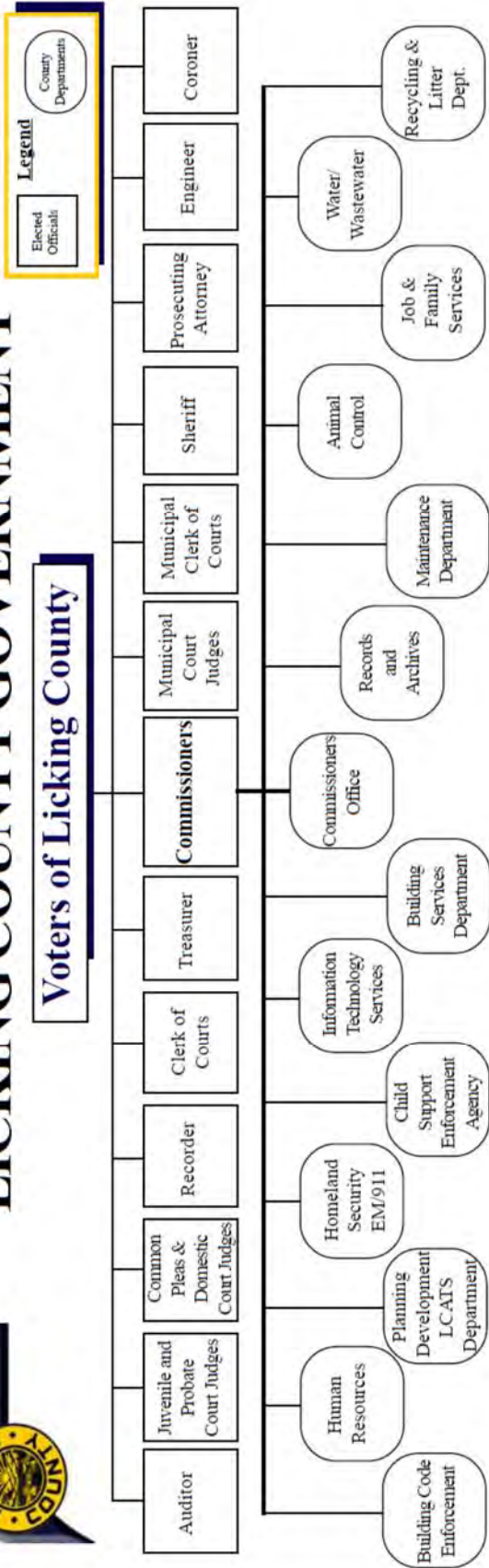
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2017

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Timothy E. Bubb	Commissioner	01/01/21
Duane Hayes Flowers	Commissioner	01/02/21
Rick Black	Commissioner	12/31/18
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/10/19
Olivia Clark Parkinson	Treasurer	09/05/21
Jared Knerr	Engineer	01/03/21
Gary Walters	Clerk of Courts	01/03/21
Bryan Long	Recorder	01/03/21
Randy Thorp	Sheriff	01/03/21
Bill Hayes	Prosecutor	01/03/21
Michael E Campolo	Coroner	01/03/21
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	02/08/21
Honorable David W. Branstool	Judge	12/31/18
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/20
Honorable Earl Duke Frost	Judge	12/31/22
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	02/08/21
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/19
Honorable David N. Stansbury	Judge	12/31/23
Marcia Jean Phelps	Clerk of Courts	12/31/19



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Licking County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Transportation Improvement District, which represents 1.97 percent of assets, 3.61 percent of net position and 3.10 percent of revenues, of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Transportation Improvement District, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275

www.ohioauditor.gov

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Developmental Disabilities, Children's Services, and Senior Citizen Levy 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 27 to the financial statements, during 2017, the County restated beginning net position and beginning fund balance to record activity related to the discretely presented component units. 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 liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2018

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix-xv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$106.9 million (net position). Of this amount, approximately \$78.2 million represents the net amount invested in capital assets.
- The County's Governmental Activities net position decreased by approximately \$5.2 million. This decrease represents the amount in which net program costs exceeded general revenues.
- The County's Business-Type Activities net position increased by \$629,927. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$59.8 million, approximately a \$3.5 million decrease in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$19.1 million, or approximately 28 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also three legally separate nonprofit organizations for which the County is financially accountable. Financial information for these component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 14-17 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 18-30 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains only one type of fiduciary funds. The Agency fund reports resources held by the County in a custodial capacity for individuals, private organizations or other governments.

The basic fiduciary fund financial statement can be found on page 34 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

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

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found on pages 84-90 of this report.

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2017 and December 31, 2016:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2017</u>	<u>Restated 2016</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>				
Current and Other Assets	\$ 120,227,894	\$ 117,650,992	\$ 6,136,297	\$ 5,535,799
Capital Assets, Net	93,581,982	81,670,098	20,167,040	20,754,451
Net Pension Asset	125,530	123,625	-	-
Total Assets	<u>213,935,406</u>	<u>199,444,715</u>	<u>26,303,337</u>	<u>26,290,250</u>
<u>Deferred Outflows of Resources</u>				
Pension	30,492,170	22,853,861	367,186	260,933
Total Deferred Inflows of Resources	<u>30,492,170</u>	<u>22,853,861</u>	<u>367,186</u>	<u>260,933</u>
<u>Liabilities</u>				
Current and Other Liabilities	9,798,028	9,219,070	131,902	122,660
Long-Term Liabilities:				
Due Within One Year	8,928,033	9,869,830	621,943	615,434
Due in More than One Year:				
Other Amounts	22,026,507	21,314,588	9,218,271	9,950,807
Net Pension Liability	76,329,906	57,281,601	909,240	668,081
Total Liabilities	<u>117,082,474</u>	<u>97,685,089</u>	<u>10,881,356</u>	<u>11,356,982</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	35,619,844	27,378,891	-	-
Pension	574,248	1,174,925	37,468	72,429
Total Deferred Inflows of Resources	<u>36,194,092</u>	<u>28,553,816</u>	<u>37,468</u>	<u>72,429</u>
<u>Net Position</u>				
Net Investment in Capital Assets	67,785,727	61,324,944	10,380,633	10,247,554
Restricted	33,179,431	31,663,025	-	-
Unrestricted	(9,814,148)	3,348,005	5,371,066	4,874,218
Total net position	<u>\$ 91,151,010</u>	<u>\$ 96,335,974</u>	<u>\$ 15,751,699</u>	<u>\$ 15,121,772</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

Governmental Activities

The increases in Current and Other Assets and Deferred Inflows of Resources is the result of an increase in property taxes receivable. This increase represents the increase in assessed valuations.

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

The increase in Long-Term Liabilities primarily represents an increase in the Net Pension Liability, as presented by the pension systems.

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

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

Business-Type Activities

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

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

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

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

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2017 and 2016:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	2017	Restated 2016	2017	2016
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 19,140,929	\$ 19,905,623	\$ 3,110,947	\$ 3,298,592
Operating Grants and Contributions	34,786,960	35,867,138	-	-
Capital Grants and Contributions	830,262	1,145,078	-	102,170
Total program revenues	<u>54,758,151</u>	<u>56,917,839</u>	<u>3,110,947</u>	<u>3,400,762</u>
General revenues:				
Property Taxes	26,877,440	27,732,480	-	-
Sales Taxes	35,962,658	36,243,394	-	-
Intergovernmental, Unrestricted	7,817,125	5,668,864	-	-
Investment Earnings	867,807	666,886	-	-
Miscellaneous	1,412,311	1,638,061	29,895	28,743
Total general revenues	<u>72,937,341</u>	<u>71,949,685</u>	<u>29,895</u>	<u>28,743</u>
Total revenues	<u>127,695,492</u>	<u>128,867,524</u>	<u>3,140,842</u>	<u>3,429,505</u>
<u>Expenses</u>				
Public Safety	31,279,479	26,738,843	-	-
Health	4,966,083	4,835,677	-	-
Human Services	51,713,718	47,102,443	-	-
Conservation and Recreation	378,920	402,736	-	-
Community and Economic Development	1,233,928	1,110,306	-	-
Public Works	11,210,051	10,550,658	-	-
General Government	31,248,473	29,844,994	-	-
Interest and Fiscal Charges	849,804	884,133	-	-
Water	-	-	205,393	210,788
Wastewater	-	-	2,305,522	2,495,395
Total expenses	<u>132,880,456</u>	<u>121,469,790</u>	<u>2,510,915</u>	<u>2,706,183</u>
Change in Net Position	(5,184,964)	7,397,734	629,927	723,322
Net Position, Beginning of Year, Restated	<u>96,335,974</u>	<u>88,938,240</u>	<u>15,121,772</u>	<u>14,398,450</u>
Net Position, End of Year	<u>\$ 91,151,010</u>	<u>\$ 96,335,974</u>	<u>\$ 15,751,699</u>	<u>\$ 15,121,772</u>

Governmental Activities

Total expenses increased significantly. This increase is primarily represented by an increase in pension expense of \$8.2 million.

Business-Type Activities

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$59.8 million, a decrease of approximately \$3.5 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2017 and 2016.

	Fund Balance	Restated	Increase
	December 31, 2017	Fund Balance December 31, 2016	(Decrease)
General	\$ 28,372,926	\$ 33,172,334	\$ (4,799,408)
Public Assistance	2,396,735	2,624,755	(228,020)
Developmental Disabilities	10,690,403	8,702,242	1,988,161
Children's Services	(1,195,130)	(602,527)	(592,603)
Mental Health Levy	73,446	159,114	(85,668)
Senior Citizens Levy	905,094	1,037,650	(132,556)
Permanent Improvement	1,490,317	1,364,919	125,398
Other Governmental Funds	17,112,204	16,914,757	197,447
Total	\$ 59,845,995	\$ 63,373,244	\$ (3,527,249)

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$19.1 million, while total fund balance reached approximately \$28.4 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 28 percent of total General Fund expenditures, while total fund balance represents 42 percent of that same amount.

The fund balance of the County's General Fund decreased by approximately \$4.8 million during the current fiscal year. This decrease is primarily the result of an increase in expenditures related to improvement projects.

The fund balance of the County's Developmental Disabilities Fund increased by \$2.0 million during the current fiscal year. This increase is primarily the result of an increase in property taxes and intergovernmental revenue.

The fund balance of the County's Children's Services Fund decreased by \$592,603 during the current fiscal year. This decrease is primarily the result of property taxes and grants not covering program expenditures.

The fund balance of the County's Permanent Improvement Fund increased by \$125,398 during the current fiscal year. For the most part, this increase represents the amount in which note proceeds (\$2 million) and transfers in from the General Fund (\$2.2 million) exceeded capital outlays (\$4.1 million).

The fund balances of the County's Public Assistance, Mental Health and Senior Citizens Levy did not change significantly.

Financial Analysis of the Proprietary Funds

The net position of the County's Water and Wastewater Funds increased \$64,335 and \$565,592, respectively during the current fiscal year. These increases are the result of customer charges exceeded operating expenses.

The net position of the County's Internal Service Fund decreased by \$1.5 million during the year. This decrease represents the amount in which program expenses (\$17.3 million) exceeded program charges (\$15.7 million).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

General Fund Budgeting Highlights

During the year, actual revenues and other financing sources were under the final budget by approximately \$4.7 million. A significant portion of this variance is the result of a \$4 million debt issuance budgeted for in the general fund. The variance between the County's original and final revenue estimates was insignificant.

The County's final appropriation measure exceeded the original by approximately \$1.7 million and actual budgetary expenditures were approximately \$5.7 million less than the final appropriations measure. Of this variance, \$2.2 million represents money that was appropriated for capital improvements that did not take place.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2017, including land, buildings and improvements, equipment and machinery, and infrastructure, totaled \$93.6 million (net of accumulated depreciation), an increase of \$11.9 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$15.3 million exceeded current year depreciation (approximately \$3.3 million), net current year net disposals (\$80,764).

The County's investment in capital assets for business-type activities as of December 31, 2017, including land, buildings and improvements, equipment and machinery, and infrastructure totaled \$20.2 million (net of accumulated depreciation), a decrease of \$587,411 in comparison with the prior year. This decrease consists of current year depreciation of \$704,513 offset by current year acquisitions of \$117,102.

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

Debt Administration

The County's governmental activities debt as of December 31, 2017, including bonds and notes, was approximately \$27.1 million, an increase of \$493,385 in comparison with the prior year. This increase represents new notes and bonds of approximately \$9.5 million offset by principal payments made during the year of approximately \$8.9 million.

The County's business-type activities debt as of December 31, 2017, was approximately \$9.8 million, a decrease of \$720,490 in comparison with the prior year. This decrease represents principal payments made during the year.

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

Contacting the County's Financial Management

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

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 58,294,273	\$ 5,187,480	\$ 63,481,753
Cash and Cash Equivalents in Segregated Accounts	1,218,832	-	1,218,832
Receivables:			
Taxes	45,955,323	-	45,955,323
Accounts	1,251,182	635,376	1,886,558
Intergovernmental	8,724,969	-	8,724,969
Interest	369,180	-	369,180
Special Assessments	410,155	213,341	623,496
Loans	2,813,577	-	2,813,577
Inventory of Supplies, at Cost	297,836	100,100	397,936
Prepaid Items	642,567	-	642,567
Due From Component Unit	250,000	-	250,000
Other Assets	-	-	-
Nondepreciable Capital Assets	19,264,059	144,478	19,408,537
Depreciable Capital assets, Net	74,317,923	20,022,562	94,340,485
Net Pension Asset	125,530	-	125,530
Total Assets	213,935,406	26,303,337	240,238,743
Deferred Outflows of Resources			
Pension	30,492,170	367,186	30,859,356
Total Deferred Outflows of Resources	30,492,170	367,186	30,859,356
Liabilities			
Accounts Payable	4,596,728	57,171	4,653,899
Accrued Wages and Benefits Payable	2,387,988	26,316	2,414,304
Intergovernmental Payable	1,006,863	13,687	1,020,550
Claims Payable	1,602,256	-	1,602,256
Retainage Payable	6,353	-	6,353
Unearned Revenue	67,291	-	67,291
Accrued Interest Payable	130,549	34,728	165,277
Due To Primary Government	-	-	-
Long-Term Liabilities:			
Due Within One Year	8,928,033	621,943	9,549,976
Due in More Than One Year:			
Other Amounts Due in More Than One Year	22,026,507	9,218,271	31,244,778
Net Pension Liability	76,329,906	909,240	77,239,146
Total Liabilities	117,082,474	10,881,356	127,963,830
Deferred Inflows of Resources			
Property and Other Local Taxes	35,619,844	-	35,619,844
Pension	574,248	37,468	611,716
Total Deferred Inflows of Resources	36,194,092	37,468	36,231,560
Net Position			
Net Investment in Capital Assets	67,785,727	10,380,633	78,166,360
Restricted for:			
Capital Projects	1,120,873	-	1,120,873
Debt Service	1,127,752	-	1,127,752
Public Safety	3,017,545	-	3,017,545
Health	610,157	-	610,157
Human Services	14,271,428	-	14,271,428
Conservation and Recreation	51,407	-	51,407
Community and Economic Development	3,798,771	-	3,798,771
Public Works	5,770,606	-	5,770,606
General Government	3,410,892	-	3,410,892
Unrestricted	(9,814,148)	5,371,066	(4,443,082)
Total Net Position	\$ 91,151,010	\$ 15,751,699	\$ 106,902,709

See accompanying notes to the basic financial statements.

	Component Units	
	Airport Authority	Land Reutilization Corporation
\$ 103,675	\$ 204,750	\$ 5,086,343
-	-	-
-	-	-
-	-	-
-	147,002	257,005
-	-	-
-	-	-
-	-	-
-	-	-
-	303,966	-
200,000	-	1,268,818
624,515	-	-
-	-	-
<u>928,190</u>	<u>655,718</u>	<u>6,612,166</u>
-	-	-
-	-	-
3,871	28	244,122
-	-	-
-	-	6,018
-	-	-
-	-	-
-	-	36,536
-	-	250,000
-	-	-
-	-	130,000
-	-	5,042,912
-	-	-
<u>3,871</u>	<u>28</u>	<u>5,709,588</u>
-	-	-
-	-	-
-	-	-
824,515	-	1,242,518
21	-	4,846,668
-	-	167,927
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
99,783	655,690	(5,354,535)
<u>\$ 924,319</u>	<u>\$ 655,690</u>	<u>\$ 902,578</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 31,279,479	\$ 758,627	\$ 1,849,547	\$ -
Health	4,966,083	621,327	414,129	-
Human Services	51,713,718	2,669,129	22,365,028	-
Conservation and Recreation	378,920	-	-	-
Community and Economic Development	1,233,928	180,030	542,687	-
Public Works	11,210,051	646,225	7,634,360	790,262
General Government	31,248,473	14,262,731	1,897,198	40,000
Interest and Fiscal Charges	849,804	2,860	84,011	-
Total Governmental Activities	<u>132,880,456</u>	<u>19,140,929</u>	<u>34,786,960</u>	<u>830,262</u>
Business-Type Activities:				
Water	205,393	268,643	-	-
Wastewater	2,305,522	2,842,304	-	-
Total Business-type Activities	<u>2,510,915</u>	<u>3,110,947</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 135,391,371</u>	<u>\$ 22,251,876</u>	<u>\$ 34,786,960</u>	<u>\$ 830,262</u>
Component Units:				
Airport Authority	\$ 194,722	\$ 87,598	\$ -	\$ 97,741
Land Reutilization Corporation	606,091	-	514,093	-
Transportation Improvement District	2,321,270	-	-	1,373,094
Total Component Units	<u>\$ 3,122,083</u>	<u>\$ 87,598</u>	<u>\$ 514,093</u>	<u>\$ 1,470,835</u>

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

Change in Net Position

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

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ (28,671,305)	\$ -	\$ (28,671,305)			
(3,930,627)	-	(3,930,627)			
(26,679,561)	-	(26,679,561)			
(378,920)	-	(378,920)			
(511,211)	-	(511,211)			
(2,139,204)	-	(2,139,204)			
(15,048,544)	-	(15,048,544)			
(762,933)	-	(762,933)			
<u>(78,122,305)</u>	<u>-</u>	<u>(78,122,305)</u>			
-	63,250	63,250			
-	536,782	536,782			
-	600,032	600,032			
<u>\$ (78,122,305)</u>	<u>\$ 600,032</u>	<u>\$ (77,522,273)</u>			
			\$ (9,383)	\$ (91,998)	\$ (948,176)
			<u>\$ (9,383)</u>	<u>\$ (91,998)</u>	<u>\$ (948,176)</u>
7,046,501	-	7,046,501	-	-	-
9,008,885	-	9,008,885	-	-	-
3,752,229	-	3,752,229	-	-	-
3,202,129	-	3,202,129	-	-	-
3,867,696	-	3,867,696	-	-	-
35,962,658	-	35,962,658	-	-	-
7,817,125	-	7,817,125	-	193,302	66,667
-	-	-	-	133,730	-
867,807	-	867,807	8	-	34,414
1,412,311	29,895	1,442,206	-	4,043	21,486
<u>72,937,341</u>	<u>29,895</u>	<u>72,967,236</u>	<u>8</u>	<u>331,075</u>	<u>122,567</u>
(5,184,964)	629,927	(4,555,037)	(9,375)	239,077	(825,609)
96,335,974	15,121,772	111,457,746	933,694	416,613	1,728,187
<u>\$ 91,151,010</u>	<u>\$ 15,751,699</u>	<u>\$ 106,902,709</u>	<u>\$ 924,319</u>	<u>\$ 655,690</u>	<u>\$ 902,578</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2017

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Pooled Cash and Investments	\$ 22,085,263	\$ 2,194,336	\$ 10,772,208	\$ 626,596
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	18,073,476	-	11,901,764	8,094,787
Accounts	359,383	1,136	-	5,645
Intergovernmental	3,858,213	43	538,596	355,776
Interest	369,180	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	130,466	2,839	-	-
Prepaid Items	405,469	-	-	-
Due From Other Funds	-	917,261	-	-
Due From Component Unit	250,000	-	-	-
Total Assets	\$ 45,531,450	\$ 3,115,615	\$ 23,212,568	\$ 9,082,804
Liabilities:				
Accounts Payable	\$ 1,304,128	\$ 150,621	\$ 161,608	\$ 1,062,592
Accrued Wages and Benefits Payable	1,387,803	426,111	176,921	-
Intergovernmental Payable	595,929	141,569	83,448	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	789	579	12,452	-
Due To Other Funds	-	-	-	917,261
Total Liabilities	3,288,649	718,880	434,429	1,979,853
Deferred Inflows of Resources:				
Property and Other Local Taxes	8,496,549	-	11,580,305	7,883,682
Unavailable Revenue	5,373,326	-	507,431	414,399
Total Deferred Inflows of Resources	13,869,875	-	12,087,736	8,298,081
Fund Balances:				
Nonspendable	535,935	2,839	-	-
Restricted	-	2,393,896	10,690,403	-
Committed	400,000	-	-	-
Assigned	8,331,009	-	-	-
Unassigned	19,105,982	-	-	(1,195,130)
Total Fund Balances	28,372,926	2,396,735	10,690,403	(1,195,130)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 45,531,450	\$ 3,115,615	\$ 23,212,568	\$ 9,082,804

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 817,584	\$ 2,816,173	\$ 13,092,133	\$ 52,404,293
-	-	-	167,619	167,619
3,584,226	4,301,070	-	-	45,955,323
-	-	-	719,002	1,085,166
205,528	246,634	-	3,520,179	8,724,969
-	-	-	-	369,180
-	-	153,454	256,701	410,155
-	-	-	2,813,577	2,813,577
-	-	-	164,531	297,836
-	-	-	90,000	495,469
-	-	-	-	917,261
-	-	-	-	250,000
<u>\$ 3,789,754</u>	<u>\$ 5,365,288</u>	<u>\$ 2,969,627</u>	<u>\$ 20,823,742</u>	<u>\$ 113,890,848</u>
\$ -	\$ 625	\$ 1,325,856	\$ 591,298	\$ 4,596,728
-	-	-	352,009	2,342,844
-	-	-	182,033	1,002,979
-	-	-	6,353	6,353
-	-	-	67,291	67,291
-	-	-	-	13,820
-	-	-	-	917,261
<u>-</u>	<u>625</u>	<u>1,325,856</u>	<u>1,198,984</u>	<u>8,947,276</u>
3,481,504	4,177,804	-	-	35,619,844
234,804	281,765	153,454	2,512,554	9,477,733
<u>3,716,308</u>	<u>4,459,569</u>	<u>153,454</u>	<u>2,512,554</u>	<u>45,097,577</u>
-	-	-	254,531	793,305
73,446	905,094	1,120,873	16,806,266	31,989,978
-	-	80,935	51,407	532,342
-	-	288,509	-	8,619,518
-	-	-	-	17,910,852
<u>73,446</u>	<u>905,094</u>	<u>1,490,317</u>	<u>17,112,204</u>	<u>59,845,995</u>
<u>\$ 3,789,754</u>	<u>\$ 5,365,288</u>	<u>\$ 2,969,627</u>	<u>\$ 20,823,742</u>	<u>\$ 113,890,848</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017

Total Governmental Fund Balances		\$ 59,845,995
<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.		93,581,982
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.		
	Sales Taxes	3,359,019
	Property Taxes	287,716
	Special Assessments	410,155
	Intergovernmental	5,168,111
	Accounts Receivable	29,460
	Interest Receivable	223,272
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets, liabilities, and deferrals of the internal service fund are included in governmental activities in the statement of net position.		5,422,552
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
	Net Pension Asset	125,530
	Deferred Outflows - Pension	30,398,226
	Deferred Inflows - Pension	(557,477)
	Net Pension Liability	(76,082,840)
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:		
	Accrued Interest Payable	(130,549)
	Bonds Payable	(26,633,565)
	Unamortized Premium	(506,660)
	Capital Lease Payable	(199,998)
	Compensated Absences Payable	(3,589,919)
Net Position of Governmental Activities		<u>\$ 91,151,010</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 36,754,012	\$ -	\$ -	\$ -
Property Taxes	7,043,010	-	8,996,771	3,723,353
Intergovernmental	7,740,439	9,849,285	3,143,304	6,521,512
Investment Earnings	845,264	-	-	-
Licenses and Permits	11,021	-	-	-
Fines and Forfeitures	143,068	-	-	-
Special Assessments	-	-	-	-
Charges for Services	9,407,148	-	-	-
Miscellaneous	1,432,327	140,478	1,622,066	225,578
Total Revenues	63,376,289	9,989,763	13,762,141	10,470,443
Expenditures:				
Current:				
Public Safety	24,191,677	-	-	-
Health	461,486	-	-	-
Human Services	3,754,175	10,649,591	11,696,918	14,613,046
Conservation and Recreation	378,920	-	-	-
Community and Economic Development	175,000	-	-	-
Public Works	-	-	-	-
General Government	30,774,229	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	50,000	-	-	-
Interest and Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	59,785,487	10,649,591	11,696,918	14,613,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,590,802	(659,828)	2,065,223	(4,142,603)
Other Financing Sources (Uses):				
Issuance of Debt	-	-	-	-
Premium on Issued Debt	-	-	-	-
Transfers In	-	432,922	-	3,550,000
Transfers Out	(8,392,238)	-	(77,062)	-
Total Other Financing Sources (Uses)	(8,392,238)	432,922	(77,062)	3,550,000
Net Change in Fund Balances	(4,801,436)	(226,906)	1,988,161	(592,603)
Fund Balance, Beginning of Year, Restated	33,172,334	2,624,755	8,702,242	(602,527)
Increase (Decrease) in Inventory	2,028	(1,114)	-	-
Fund Balance, End of Year	\$ 28,372,926	\$ 2,396,735	\$ 10,690,403	\$ (1,195,130)

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 36,754,012
3,209,313	3,862,949	-	-	26,835,396
447,946	540,696	10,340	15,914,332	44,167,854
-	-	-	2,938	848,202
-	-	-	647,259	658,280
-	-	-	603,969	747,037
-	-	31,338	142,527	173,865
-	-	-	5,765,738	15,172,886
-	-	31,205	280,858	3,732,512
<u>3,657,259</u>	<u>4,403,645</u>	<u>72,883</u>	<u>23,357,621</u>	<u>129,090,044</u>
-	-	-	2,439,587	26,631,264
3,742,927	-	-	657,961	4,862,374
-	4,536,201	-	3,358,063	48,607,994
-	-	-	-	378,920
-	-	-	998,406	1,173,406
-	-	-	9,472,163	9,472,163
-	-	-	6,090,978	36,865,207
-	-	4,172,485	-	4,172,485
-	-	-	8,942,104	8,992,104
-	-	-	817,262	817,262
-	-	-	107,826	107,826
<u>3,742,927</u>	<u>4,536,201</u>	<u>4,172,485</u>	<u>32,884,350</u>	<u>142,081,005</u>
(85,668)	(132,556)	(4,099,602)	(9,526,729)	(12,990,961)
-	-	2,000,000	7,300,000	9,300,000
-	-	-	204,041	204,041
-	-	2,225,000	2,305,456	8,513,378
-	-	-	(44,078)	(8,513,378)
<u>-</u>	<u>-</u>	<u>4,225,000</u>	<u>9,765,419</u>	<u>9,504,041</u>
(85,668)	(132,556)	125,398	238,690	(3,486,920)
159,114	1,037,650	1,364,919	16,914,757	63,373,244
-	-	-	(41,243)	(40,329)
<u>\$ 73,446</u>	<u>\$ 905,094</u>	<u>\$ 1,490,317</u>	<u>\$ 17,112,204</u>	<u>\$ 59,845,995</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Net Change in Fund Balances - Total Governmental Funds	\$ (3,486,920)																								
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>																									
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: right;">Capital Outlays</td> <td style="width: 20%; text-align: right;">15,275,432</td> </tr> <tr> <td></td> <td style="text-align: right;">Depreciation</td> <td style="text-align: right;">(3,282,784)</td> </tr> </table>		Capital Outlays	15,275,432		Depreciation	(3,282,784)																		
	Capital Outlays	15,275,432																							
	Depreciation	(3,282,784)																							
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activities.	(80,764)																								
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: right;">Sales Taxes</td> <td style="width: 20%; text-align: right;">(791,354)</td> </tr> <tr> <td></td> <td style="text-align: right;">Property Taxes</td> <td style="text-align: right;">42,044</td> </tr> <tr> <td></td> <td style="text-align: right;">Charges for Services</td> <td style="text-align: right;">162</td> </tr> <tr> <td></td> <td style="text-align: right;">Intergovernmental Grants</td> <td style="text-align: right;">(773,507)</td> </tr> <tr> <td></td> <td style="text-align: right;">Special Assessments</td> <td style="text-align: right;">88,563</td> </tr> <tr> <td></td> <td style="text-align: right;">Investment Earnings</td> <td style="text-align: right;">19,605</td> </tr> <tr> <td></td> <td style="text-align: right;">Fines and Forfeitures</td> <td style="text-align: right;">(49)</td> </tr> <tr> <td></td> <td style="text-align: right;">Miscellaneous</td> <td style="text-align: right;">(20,016)</td> </tr> </table>		Sales Taxes	(791,354)		Property Taxes	42,044		Charges for Services	162		Intergovernmental Grants	(773,507)		Special Assessments	88,563		Investment Earnings	19,605		Fines and Forfeitures	(49)		Miscellaneous	(20,016)
	Sales Taxes	(791,354)																							
	Property Taxes	42,044																							
	Charges for Services	162																							
	Intergovernmental Grants	(773,507)																							
	Special Assessments	88,563																							
	Investment Earnings	19,605																							
	Fines and Forfeitures	(49)																							
	Miscellaneous	(20,016)																							
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	5,943,333																								
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(16,725,545)																								
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: right;">Issuance of Bonds</td> <td style="width: 20%; text-align: right;">(9,300,000)</td> </tr> <tr> <td></td> <td style="text-align: right;">Premium on Issuance of Debt</td> <td style="text-align: right;">(204,041)</td> </tr> <tr> <td></td> <td style="text-align: right;">Principal Repayment</td> <td style="text-align: right;">8,992,104</td> </tr> </table>		Issuance of Bonds	(9,300,000)		Premium on Issuance of Debt	(204,041)		Principal Repayment	8,992,104															
	Issuance of Bonds	(9,300,000)																							
	Premium on Issuance of Debt	(204,041)																							
	Principal Repayment	8,992,104																							
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: right;">Change in Inventory</td> <td style="width: 20%; text-align: right;">(40,329)</td> </tr> <tr> <td></td> <td style="text-align: right;">Interest Expense</td> <td style="text-align: right;">75,284</td> </tr> <tr> <td></td> <td style="text-align: right;">Compensated Absences</td> <td style="text-align: right;">633,168</td> </tr> </table>		Change in Inventory	(40,329)		Interest Expense	75,284		Compensated Absences	633,168															
	Change in Inventory	(40,329)																							
	Interest Expense	75,284																							
	Compensated Absences	633,168																							
The internal service fund is used to charge the cost of self-insurance and risk management to individual funds. The net revenue is reported with governmental activities	<u>(1,549,350)</u>																								
Change in Net Position of Governmental Activities	<u><u>\$ (5,184,964)</u></u>																								

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 37,059,500	\$ 37,059,500	\$ 36,815,405	\$ (244,095)
Property Taxes	7,394,372	7,394,372	7,223,780	(170,592)
Intergovernmental	5,974,170	6,637,118	6,453,523	(183,595)
Investment Earnings	603,600	603,600	1,247,429	643,829
Licenses and Permits	9,000	9,000	10,996	1,996
Fines and Forfeitures	140,000	140,000	137,286	(2,714)
Charges for Services	8,544,010	8,544,010	7,875,844	(668,166)
Miscellaneous	1,490,403	1,297,701	1,423,856	126,155
Total Revenues	<u>61,215,055</u>	<u>61,685,301</u>	<u>61,188,119</u>	<u>(497,182)</u>
Expenditures:				
Current:				
Public Safety	25,166,155	25,386,630	24,604,814	781,816
Health	461,444	461,486	461,486	-
Human Services	3,695,693	3,745,693	3,602,603	143,090
Conservation and Recreation	388,875	388,920	378,920	10,000
Community and Economic Development	175,000	175,000	175,000	-
General Government	37,318,742	37,504,795	33,625,782	3,879,013
Debt service:				
Principal Retirement	50,000	50,000	50,000	-
Total Expenditures	<u>67,255,909</u>	<u>67,712,524</u>	<u>62,898,605</u>	<u>4,813,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,040,854)	(6,027,223)	(1,710,486)	4,316,737
Other Financing Sources (Uses):				
Issuance of Debt	4,000,000	4,000,000	-	(4,000,000)
Advances In	223,697	223,697	43,568	(180,129)
Advances Out	(23,158)	(23,158)	(23,158)	-
Transfers Out	(8,038,131)	(9,327,718)	(8,392,238)	935,480
Total Other Financing Sources (Uses)	<u>(3,837,592)</u>	<u>(5,127,179)</u>	<u>(8,371,828)</u>	<u>(3,244,649)</u>
Net Change in Fund Balances	(9,878,446)	(11,154,402)	(10,082,314)	1,072,088
Fund Balance, Beginning of Year	19,489,155	19,489,155	19,489,155	-
Prior Year Encumbrances Appropriated	6,198,729	6,198,729	6,198,729	-
Fund Balance, End of Year	<u>\$ 15,809,438</u>	<u>\$ 14,533,482</u>	<u>\$ 15,605,570</u>	<u>\$ 1,072,088</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,810,180	\$ 10,810,180	\$ 9,849,317	\$ (960,863)
Miscellaneous	40,000	40,000	139,342	99,342
Total Revenues	10,850,180	10,850,180	9,988,659	(861,521)
Expenditures:				
Current:				
Human Services	13,006,494	12,599,770	11,141,294	1,458,476
Total Expenditures	13,006,494	12,599,770	11,141,294	1,458,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,156,314)	(1,749,590)	(1,152,635)	596,955
Other Financing Sources (Uses):				
Transfers In	846,217	846,217	432,922	(413,295)
Transfers Out	(450,000)	(450,000)	-	450,000
Total Other Financing Sources (Uses)	396,217	396,217	432,922	36,705
Net Change in Fund Balances	(1,760,097)	(1,353,373)	(719,713)	633,660
Fund Balance, Beginning of Year	1,943,410	1,943,410	1,943,410	-
Prior Year Encumbrances Appropriated	491,994	491,994	491,994	-
Fund Balance, End of Year	\$ 675,307	\$ 1,082,031	\$ 1,715,691	\$ 633,660

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 8,900,181	\$ 8,900,181	\$ 9,183,147	\$ 282,966
Intergovernmental	2,750,442	2,750,442	3,197,667	447,225
Miscellaneous	1,147,736	1,147,736	1,622,066	474,330
Total Revenues	<u>12,798,359</u>	<u>12,798,359</u>	<u>14,002,880</u>	<u>1,204,521</u>
Expenditures:				
Current:				
Human Services	13,829,652	14,669,493	13,056,102	1,613,391
Total Expenditures	<u>13,829,652</u>	<u>14,669,493</u>	<u>13,056,102</u>	<u>1,613,391</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,031,293)	(1,871,134)	946,778	2,817,912
Other Financing Sources (Uses):				
Transfers Out	(77,062)	(477,062)	(77,062)	400,000
Total Other Financing Sources (Uses)	<u>(77,062)</u>	<u>(477,062)</u>	<u>(77,062)</u>	<u>400,000</u>
Net Change in Fund Balances	(1,108,355)	(2,348,196)	869,716	3,217,912
Fund Balance, Beginning of Year	8,024,479	8,024,479	8,024,479	-
Prior Year Encumbrances Appropriated	675,738	675,738	675,738	-
Fund Balance, End of Year	<u>\$ 7,591,862</u>	<u>\$ 6,352,021</u>	<u>\$ 9,569,933</u>	<u>\$ 3,217,912</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,651,124	\$ 3,732,910	\$ 3,735,123	\$ 2,213
Intergovernmental	5,593,029	6,486,336	6,524,692	38,356
Miscellaneous	95,000	95,000	219,933	124,933
Total Revenues	9,339,153	10,314,246	10,479,748	165,502
Expenditures:				
Current:				
Human Services	12,264,143	14,604,304	14,488,341	115,963
Total Expenditures	12,264,143	14,604,304	14,488,341	115,963
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,924,990)	(4,290,058)	(4,008,593)	281,465
Other Financing Sources (Uses):				
Transfers In	6,450,000	7,200,000	3,550,000	(3,650,000)
Transfers Out	(3,750,000)	(3,783,786)	-	3,783,786
Total Other Financing Sources (Uses)	2,700,000	3,416,214	3,550,000	133,786
Net Change in Fund Balances	(224,990)	(873,844)	(458,593)	415,251
Fund Balance, Beginning of Year	880,160	880,160	880,160	-
Prior Year Encumbrances Appropriated	124,990	124,990	124,990	-
Fund Balance, End of Year	\$ 780,160	\$ 131,306	\$ 546,557	\$ 415,251

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,044,235	\$ 4,044,235	\$ 3,965,751	\$ (78,484)
Intergovernmental	540,696	540,696	540,696	-
Total Revenues	<u>4,584,931</u>	<u>4,584,931</u>	<u>4,506,447</u>	<u>(78,484)</u>
Expenditures:				
Current:				
Human Services	4,539,302	4,539,302	4,536,136	3,166
Total Expenditures	<u>4,539,302</u>	<u>4,539,302</u>	<u>4,536,136</u>	<u>3,166</u>
Net Change in Fund Balances	45,629	45,629	(29,689)	(75,318)
Fund Balance, Beginning of Year	847,273	847,273	847,273	-
Fund Balance, End of Year	<u>\$ 892,902</u>	<u>\$ 892,902</u>	<u>\$ 817,584</u>	<u>\$ (75,318)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 957,624	\$ 4,229,856	\$ 5,187,480	\$ 5,889,980
Cash and Cash Equivalents With Fiscal Agent	-	-	-	1,051,213
Receivables:				
Accounts	25,470	609,906	635,376	166,016
Special Assessments	-	213,341	213,341	-
Materials and Supplies Inventory	50,050	50,050	100,100	-
Prepaid Items	-	-	-	147,098
Total Current Assets	<u>1,033,144</u>	<u>5,103,153</u>	<u>6,136,297</u>	<u>7,254,307</u>
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	138,150	144,478	-
Depreciable Capital assets, Net	483,591	19,538,971	20,022,562	-
Total Noncurrent Assets	<u>489,919</u>	<u>19,677,121</u>	<u>20,167,040</u>	<u>-</u>
Total Assets	<u>1,523,063</u>	<u>24,780,274</u>	<u>26,303,337</u>	<u>7,254,307</u>
Deferred Outflows of Resources				
Pension	-	367,186	367,186	93,944
Total Deferred Outflows of Resources	<u>-</u>	<u>367,186</u>	<u>367,186</u>	<u>93,944</u>
Liabilities				
Current Liabilities				
Accounts Payable	8,502	48,669	57,171	-
Accrued Wages and Benefits	-	26,316	26,316	45,144
Intergovernmental Payable	-	13,687	13,687	3,884
Claims Payable	-	-	-	1,602,256
Compensated Absences Payable	-	11,818	11,818	2,616
Accrued Interest Payable	-	34,728	34,728	-
OPWC Loan Payable	-	48,679	48,679	-
OWDA Loan Payable	-	561,446	561,446	-
Total Current Liabilities	<u>8,502</u>	<u>745,343</u>	<u>753,845</u>	<u>1,653,900</u>
Long-Term Liabilities:				
Compensated Absences Payable	-	41,989	41,989	7,962
OPWC Loan Payable	-	1,023,067	1,023,067	-
OWDA Loan Payable	-	8,153,215	8,153,215	-
Net Pension Liability	-	909,240	909,240	247,066
Total Long-Term Liabilities	<u>-</u>	<u>10,127,511</u>	<u>10,127,511</u>	<u>255,028</u>
Total Liabilities	<u>8,502</u>	<u>10,872,854</u>	<u>10,881,356</u>	<u>1,908,928</u>
Deferred Inflows of Resources				
Pension	-	37,468	37,468	16,771
Total Deferred Inflows of Resources	<u>-</u>	<u>37,468</u>	<u>37,468</u>	<u>16,771</u>
Net Position				
Net Investment in Capital Assets	489,919	9,890,714	10,380,633	-
Unrestricted	1,024,642	4,346,424	5,371,066	5,422,552
Total Net Position	<u>\$ 1,514,561</u>	<u>\$ 14,237,138</u>	<u>\$ 15,751,699</u>	<u>\$ 5,422,552</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 268,643	\$ 2,811,153	\$ 3,079,796	\$ 15,173,513
Special Assessments	-	31,151	31,151	-
Miscellaneous	1,085	28,810	29,895	550,897
Total Operating Revenues	<u>269,728</u>	<u>2,871,114</u>	<u>3,140,842</u>	<u>15,724,410</u>
Operating Expenses:				
Personal Services	61,068	864,662	925,730	536,866
Contractual Services	112,975	601,321	714,296	2,043,023
Materials and Supplies	6,771	62,022	68,793	246
Depreciation	24,579	679,934	704,513	-
Health Insurance Claims	-	-	-	14,630,942
Miscellaneous	-	26,713	26,713	62,683
Total Operating Expenses	<u>205,393</u>	<u>2,234,652</u>	<u>2,440,045</u>	<u>17,273,760</u>
Operating Income (Loss)	<u>64,335</u>	<u>636,462</u>	<u>700,797</u>	<u>(1,549,350)</u>
Nonoperating (Expenses):				
Interest and Fiscal Charges	-	(70,870)	(70,870)	-
Total Non-Operating (Expenses)	<u>-</u>	<u>(70,870)</u>	<u>(70,870)</u>	<u>-</u>
Change in Net Position	64,335	565,592	629,927	(1,549,350)
Net Position, Beginning of Year	1,450,226	13,671,546	15,121,772	6,971,902
Net Position, End of Year	<u>\$ 1,514,561</u>	<u>\$ 14,237,138</u>	<u>\$ 15,751,699</u>	<u>\$ 5,422,552</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 274,406	\$ 2,797,012	\$ 3,071,418	\$ 15,009,876
Cash Received from Special Assessments	-	13,810	13,810	-
Cash Received from Other Operating Sources	985	39,665	40,650	550,897
Cash Payments to Employees for Services	(61,068)	(858,756)	(919,824)	(487,030)
Cash Payments to Suppliers for Goods and Services	(119,817)	(682,046)	(801,863)	(2,117,112)
Cash Payments for Claims	-	-	-	(14,444,267)
Net Cash Flows from Operating Activities	<u>94,506</u>	<u>1,309,685</u>	<u>1,404,191</u>	<u>(1,487,636)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	-	(114,170)	(114,170)	-
Principal Payments	-	(720,490)	(720,490)	-
Interest Paid	-	(73,691)	(73,691)	-
Net Cash Flows from Capital and Related Financing	<u>-</u>	<u>(908,351)</u>	<u>(908,351)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	94,506	401,334	495,840	(1,487,636)
Cash and Cash Equivalents at Beginning of Year	863,118	3,828,522	4,691,640	8,428,829
Cash and Cash Equivalents at End of Year	<u>\$ 957,624</u>	<u>\$ 4,229,856</u>	<u>\$ 5,187,480</u>	<u>\$ 6,941,193</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 64,335	\$ 636,462	\$ 700,797	\$ (1,549,350)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Depreciation Expense	24,579	679,934	704,513	-
(Increase)/Decrease Assets:				
Accounts Receivable	5,663	(95,286)	(89,623)	(163,637)
Special Assessments Receivable	-	(17,341)	(17,341)	-
Materials and Supplies Inventory	1,153	1,153	2,306	-
Prepaid Items	-	-	-	(2,665)
Increase in Deferred Outflows of Resources - Pension	-	(106,253)	(106,253)	(17,186)
Increase/(Decrease) Liabilities:				
Accounts Payable	(1,224)	6,857	5,633	(8,495)
Accrued Wages	-	2,363	2,363	29,715
Compensated Absences Payable	-	(5,537)	(5,537)	(4,256)
Intergovernmental Payable	-	1,135	1,135	(825)
Claims Payable	-	-	-	186,675
Net Pension Liability	-	241,159	241,159	49,950
Increase in Deferred Inflows of Resources - Pension	-	(34,961)	(34,961)	(7,562)
Total Adjustments	<u>30,171</u>	<u>673,223</u>	<u>703,394</u>	<u>61,714</u>
Net Cash Flows from Operating Activities	<u>\$ 94,506</u>	<u>\$ 1,309,685</u>	<u>\$ 1,404,191</u>	<u>\$ (1,487,636)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2017

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 40,292,386
Cash and Cash Equivalents in Segregated Accounts	2,814,037
Receivables:	
Taxes	232,637,169
Intergovernmental	16,796,818
Special Assessments	7,143,583
Accounts	599
Total Assets	<u>299,684,592</u>
Liabilities	
Due to Other Governments	268,228,848
Undistributed Monies	31,078,386
Accounts Payable	377,358
Total Liabilities	<u>\$ 299,684,592</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 14 through 16 to the basic financial statements.

C. Basis of Presentation – Government-wide Financial Statements

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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

The County reports the following major enterprise funds:

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the County reports the following fund types:

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

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of other taxing districts located within the County. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

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

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

E. Measurement Focus and Basis of Accounting

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting for reporting assets and liabilities.

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

F. Budgetary Process

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

2. Estimated Resources The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2017.

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

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

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

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

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

H. Investments

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

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

For the fiscal year 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

I. Inventories and Prepaid Items

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation

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

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

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed, if significant.

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

Long-term liabilities are being repaid from the following funds:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund
Special Assessment Bonds	Special Assessment Debt Fund
Capital Lease Payable	Motor Vehicle and Gasoline Tax Fund
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund
	Dog and Kennel Fund
	Public Assistance Fund
	Motor Vehicle and Gasoline Tax Fund
	Board of Developmental Disabilities Fund
	Child Support Enforcement Fund
	Litter Control Fund
	Certificate of Title Fund
	Community Based Facility Fund
	Delinquent Tax Collection Fund
	Wastewater Fund
	Self Insurance Fund

L. Compensated Absences

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources, represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance year 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 11)

N. Net Position and Fund Balance Flow Assumptions

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

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

O. Fund Balances

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

P. Revenues and Expenditures/Expenses

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2017.

R. Estimates

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

S. Pensions

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

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

A reconciliation of the results of operations for 2017 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ (10,082,314)	\$ (719,713)	\$ 869,716	\$ (458,593)	\$ (29,689)
Revenue Accruals	1,235,539	1,104	(240,739)	(9,305)	(102,802)
Expenditure Accruals	17,852	13,058	156,909	(204,744)	(65)
Encumbrances	4,149,765	478,645	1,202,275	80,039	-
Transfers and Advances	(683,358)	-	-	-	-
Certificate of Title	540,316	-	-	-	-
Recorder's Equipment	20,764	-	-	-	-
GAAP Basis	\$ (4,801,436)	\$ (226,906)	\$ 1,988,161	\$ (592,603)	\$ (132,556)

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 3 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid Items	\$ 405,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 495,469
Supplies Inventory	130,466	2,839	-	-	-	-	-	164,531	297,836
Total Nonspendable	535,935	2,839	-	-	-	-	-	254,531	793,305
Restricted:									
Public Safety	-	-	-	-	-	-	-	3,014,047	3,014,047
Health	-	-	-	-	-	-	-	308,598	308,598
Human Service	-	2,393,896	10,690,403	-	73,446	905,094	-	731,072	14,793,911
Community and Economic Development	-	-	-	-	-	-	-	3,812,624	3,812,624
Public Works	-	-	-	-	-	-	-	3,759,310	3,759,310
General Government	-	-	-	-	-	-	-	3,539,553	3,539,553
Debt Retirement	-	-	-	-	-	-	-	1,641,062	1,641,062
Capital Acquisition and Improvement	-	-	-	-	-	-	1,120,873	-	1,120,873
Total Restricted	-	2,393,896	10,690,403	-	73,446	905,094	1,120,873	16,806,266	31,989,978
Committed:									
Payroll	400,000	-	-	-	-	-	-	-	400,000
Parks and Recreation	-	-	-	-	-	-	-	51,407	51,407
Capital Projects	-	-	-	-	-	-	80,935	-	80,935
Total Committed	400,000	-	-	-	-	-	80,935	51,407	532,342
Assigned:									
Other Purposes	3,222,983	-	-	-	-	-	-	-	3,222,983
Future Appropriations	5,108,026	-	-	-	-	-	-	-	5,108,026
Capital Projects	-	-	-	-	-	-	288,509	-	288,509
Total Assigned	8,331,009	-	-	-	-	-	288,509	-	8,619,518
Unassigned (Deficit):									
	19,105,982	-	-	(1,195,130)	-	-	-	-	17,910,852
Total Fund Balances	\$ 28,372,926	\$ 2,396,735	\$ 10,690,403	\$ (1,195,130)	\$ 73,446	\$ 905,094	\$ 1,490,317	\$ 17,112,204	\$ 59,845,995

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

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

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

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market 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;
- Interim deposits in eligible institutions applying for interim funds;
- No-load money market funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that, in the event of bank failure, the County’s deposits may not be returned. Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in addition to amounts insured by the FDIC, or may pledge a single pool of collateral for the benefit of every depositor via the Ohio Pooled Collateral Program administered by the Treasurer of State. Specific collateral must equal or exceed 105% of the carrying value of assets, whereas pooled collateral must equal or exceed 102% or lesser amount as determined by the Treasurer of State. The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

At year end the carrying amount of the County’s deposits was \$45,773,763 and the bank balance was \$48,653,531. Of the County’s bank balance, \$34,369,345 was covered by FDIC. The remaining balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution’s trust department or agent, but not in the County’s name.

The County also had \$306,068 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

Interest revenue credited to the general fund during 2017 amounted to \$845,264, which includes \$568,313 assigned from other County funds.

B. Investments

The County's investments at December 31, 2017 are summarized below:

	Measurement Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1 - 5
Star Ohio	6,519,000	AAAm	6,519,000	-
FFCB Bonds	8,166,140	AA+	-	8,166,140
FHLB Bonds	9,687,606	AA+	-	9,687,606
FHLM Bonds	27,871,625	AA+	2,998,590	24,873,035
FNMA Bonds	7,341,026	AA+	-	7,341,026
Commercial Paper	1,993,140	A-1	1,993,140	-
Money Market Fund	148,640	NR	148,640	-
Total Investments	<u>\$ 61,727,177</u>		<u>\$ 11,659,370</u>	<u>\$ 50,067,807</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

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

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2017 were levied after October 1, 2016 on assessed values as of January 1, 2016, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2014. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 – TAXES (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2017, was \$9.50 per \$1,000 of assessed value. The 2017 assessed value is \$4,405,954,800. This amount constitutes \$4,142,772,420 in real property assessed value and \$263,182,380 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County’s unvoted share is .22% (2.20 mills) of assessed value. The County’s total share including voted millage is .95% (9.50 mills) of assessed value.

B. Permissive Sales and Use Tax

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

C. Taxes Receivable

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

Property Tax Receivable - Current	\$ 36,341,915
Property Tax Receivable - Delinquent	287,716
Sales Tax Receivable	<u>9,325,692</u>
Total Receivable	<u><u>\$ 45,955,323</u></u>

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2017:

Class	December 31, 2016	Additions	Deductions	December 31, 2017
Nondepreciable Capital Assets				
Land	\$ 6,858,384	\$ -	\$ -	\$ 6,858,384
Construction in Progress	3,484,304	8,921,371	-	12,405,675
Total Nondepreciable Assets	10,342,688	8,921,371	-	19,264,059
Depreciable Capital Assets				
Building and Improvements	28,781,704	53,703	-	28,835,407
Machinery and Equipment	17,315,271	1,882,234	(123,132)	19,074,373
Infrastructure - Roads and Bridges	63,743,010	4,418,124	(2,031,893)	66,129,241
Total Depreciable Assets	109,839,985	6,354,061	(2,155,025)	114,039,021
Less accumulated depreciation				
Building and Improvements	(11,038,970)	(576,784)	-	(11,615,754)
Machinery and Equipment	(14,316,394)	(1,209,516)	123,132	(15,402,778)
Infrastructure - Roads and Bridges	(13,157,211)	(1,496,484)	1,951,129	(12,702,566)
Total accumulated depreciation	(38,512,575)	(3,282,784)	2,074,261	(39,721,098)
Depreciable Capital Assets, Net of accumulated depreciation	71,327,410	3,071,277	(80,764)	74,317,923
Total Capital Assets, Net	\$ 81,670,098	\$ 11,992,648	\$ (80,764)	\$ 93,581,982

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 482,233
Health	19,995
Human Services	82,060
Public Works	1,816,643
General Government	881,853
Total depreciation expense	\$ 3,282,784

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2017:

Class	December 31, 2016	Additions	Deductions	December 31, 2017
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Total Nondepreciable Assets	144,478	-	-	144,478
Depreciable Capital Assets				
Building and Improvements	25,505,029	117,102	-	25,622,131
Machinery and Equipment	3,419,925	-	-	3,419,925
Infrastructure	4,774,655	-	-	4,774,655
Total Depreciable Assets	33,699,609	117,102	-	33,816,711
Less accumulated depreciation				
Building and Improvements	(7,653,603)	(506,011)	-	(8,159,614)
Machinery and Equipment	(1,955,402)	(131,888)	-	(2,087,290)
Infrastructure	(3,480,631)	(66,614)	-	(3,547,245)
Total accumulated depreciation	(13,089,636)	(704,513)	-	(13,794,149)
Depreciable Capital Assets, Net of accumulated depreciation	20,609,973	(587,411)	-	20,022,562
Total Capital Assets, Net	\$ 20,754,451	\$ (587,411)	\$ -	\$ 20,167,040

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2017 are indicated below:

	Maturity Date	Interest Rate	December 31, 2016	Additions	Reductions	December 31, 2017	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 55,000	\$ -	\$ (25,000)	\$ 30,000	\$ 30,000
2011 Refunding - DD Building	2024	1.00% - 3.800%	75,000	-	(75,000)	-	-
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	1,785,000	-	(225,000)	1,560,000	230,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	1,590,000	-	(175,000)	1,415,000	185,000
2011 Air Quality - Series A	2021	1.600%	1,288,749	-	(273,313)	1,015,436	282,114
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	791,611	-	(125,522)	666,089	128,020
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	437,500	-	(50,000)	387,500	50,000
2015 Various Purpose - Improvement Bonds	2019	1.00% - 2.00%	745,000	-	(245,000)	500,000	250,000
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	870,000	-	(90,000)	780,000	90,000
2015 Equipment Acquisition Bonds	2021	3.700%	85,525	-	(15,870)	69,655	16,465
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,805,000	-	(125,000)	2,680,000	125,000
2016 Various Purpose - Courthouse Renovation	2036	2.00% - 4.00%	2,075,000	-	(75,000)	2,000,000	75,000
2016 Various Purpose - County Building Improvement	2036	2.00% - 4.00%	1,035,000	-	(35,000)	1,000,000	40,000
2016 Various Purpose - County Bridge Improvement	2036	2.00% - 4.00%	2,200,000	-	(80,000)	2,120,000	80,000
2017 Various Purpose - County Building Improvement	2035	2.00% - 4.00%	-	1,000,000	-	1,000,000	45,000
2017 Various Purpose - County Bridge Improvement	2035	2.00% - 4.00%	-	2,000,000	-	2,000,000	90,000
Total General Obligation Bonds			<u>18,755,637</u>	<u>3,000,000</u>	<u>(1,614,705)</u>	<u>20,140,932</u>	<u>1,716,599</u>
Special Assessment Bonds:							
2003 Maple Bay	2018	5.700%	5,267	-	(2,634)	2,633	2,633
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	215,000	-	(25,000)	190,000	20,000
Total Special Assessment Bonds (with governmental commitment)			<u>220,267</u>	<u>-</u>	<u>(27,634)</u>	<u>192,633</u>	<u>22,633</u>
Bridge Improvement Bond Anticipation Notes		2.000%	6,300,000	-	(6,300,000)	-	-
CSEA Building Improvements Bond Anticipation Notes		2.000%	1,000,000	-	(1,000,000)	-	-
Bridge Improvement Bond Anticipation Notes		2.000%	-	6,300,000	-	6,300,000	6,300,000
Unamortized Premiums			370,936	204,041	(68,317)	506,660	-
Net Pension Liability:							
OPERS			56,826,033	19,211,118	-	76,037,151	-
STRS			455,568	-	(162,813)	292,755	-
Capital Lease Payable			249,763	-	(49,765)	199,998	93,946
Compensated Absences			4,287,815	3,614,317	(4,287,815)	3,614,317	794,855
Total Governmental Activities			<u>88,466,019</u>	<u>32,329,476</u>	<u>(13,511,049)</u>	<u>107,284,446</u>	<u>8,928,033</u>
Business-Type Activities:							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	6,943,206	-	(547,387)	6,395,819	552,875
2012 Treatment Plant Upgrade	2042	2.000%	283,279	-	(8,402)	274,877	8,571
2014 Jacksontown Sewers	2035	0.000%	2,184,327	-	(140,362)	2,043,965	-
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	207,387	-	(9,017)	198,370	18,034
2015 Jacksontown Sewers	2046	0.000%	888,698	-	(15,322)	873,376	30,645
Net Pension Liability:							
OPERS			668,081	241,159	-	909,240	-
Compensated Absences			59,344	53,807	(59,344)	53,807	11,818
Total Business-Type Activities			<u>11,234,322</u>	<u>294,966</u>	<u>(779,834)</u>	<u>10,749,454</u>	<u>621,943</u>
Total Long-Term Debt			<u>\$ 99,700,341</u>	<u>\$ 32,624,442</u>	<u>\$ (14,290,883)</u>	<u>\$ 118,033,900</u>	<u>\$ 9,549,976</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

The County pays obligations related to employee compensation from the fund benefitting from their service.

The principal amount of the County's special assessment debt outstanding at December 31, 2017 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$6,650 in the Special Assessment Debt Service Fund at December 31, 2017 is restricted for the retirement of outstanding special assessment bonds.

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2017 follows:

Governmental Activities				
Years	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2018	\$1,716,599	\$666,772	\$22,633	\$4,750
2019	1,708,848	623,701	20,000	4,200
2020	1,541,460	582,438	20,000	3,800
2021	1,579,457	539,941	25,000	3,400
2022	1,595,165	490,539	25,000	2,775
2023-2027	6,409,403	1,753,241	80,000	4,675
2028-2032	3,340,000	803,756	0	0
2033-2037	2,250,000	176,394	0	0
Totals	\$20,140,932	\$5,636,782	\$192,633	\$23,600

Business-Type Activities				
Years	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2018	\$561,446	\$68,034	\$48,679	\$0
2019	567,160	62,320	48,679	0
2020	572,934	56,546	48,678	0
2021	578,768	50,712	48,679	0
2022	584,662	44,818	48,678	0
2023-2027	3,013,872	133,527	243,392	0
2028-2032	665,304	20,278	171,257	0
2033-2037	60,129	9,999	153,224	0
2038-2042	66,421	3,707	153,223	0
2043-2047	0	0	107,257	0
Totals	\$6,670,696	\$449,941	\$1,071,746	\$0

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$2,807,239. As of December 31, 2017, the County had drawn down \$2,324,690. Since the loan was not completed at December 31, 2017, this amount was excluded for the future debt service schedule presented above.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

B. Conduit Debt

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

C. Loans

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

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

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

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

2013 Emergency Communication Center - In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for emergency communication center project. The loan is payable from the general fund.

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 8 - CAPITAL LEASES

The County has financed the acquisition of a Gradall through a capital lease. The original cost of the equipment, totaling \$283,757, and the related liability are reported on the Government – Wide Statement of Net Position.

The County has financed the acquisition of a Kobelco excavator through a capital lease. The original cost of the equipment, totaling \$177,260, and the related liability are reported on the Government – Wide Statement of Net Position.

Future minimum lease payments under the capital leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2018	\$93,946	\$7,043
2019	75,184	2,711
2020	30,868	840
Totals	<u>\$199,998</u>	<u>\$10,594</u>

NOTE 9 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2017 are indicated below:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 3,018,612	\$ 35,580	\$ (240,615)	\$ 2,813,577

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2017 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 8,392,238
Public Assistance Fund	432,922	-
Developmental Disabilities Fund	-	77,062
Children's Services Fund	3,550,000	-
Permanent Improvement Fund	2,225,000	-
Other Governmental Funds	2,305,456	44,078
Total Governmental Funds	<u>\$ 8,513,378</u>	<u>\$ 8,513,378</u>

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

The composition of interfund balances as of December 31, 2017, is as follows:

Interfund Receivable/Payable	Receivable	Payable
Public Assistance Fund	\$ 917,261	\$ -
Children's Services Fund	-	917,261
Totals	<u>\$ 917,261</u>	<u>\$ 917,261</u>

The interfund balances at year end represent expenditure reimbursements due from the Children’s Services Fund to the Public Assistance Fund. All balances will be paid back or forgiven in 2018.

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS

Net Pension (Asset)/Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

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

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 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
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	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	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %
 2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$6,025,076 for 2017. Of this amount, \$911,067 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 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, member contributions are allocated among investment choices by the member, and employer contributions 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 services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and was increased one percent each year until it reached 14 percent on July 1, 2016. For the fiscal year ended June 30, 2017, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2017 contribution rates were equal to the statutory maximum rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s contractually required contribution to STRS was \$19,210 for fiscal year 2017. Of this amount, \$739 is reported as an intergovernmental payable.

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

The net pension asset and net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension asset and net pension liability was determined by an actuarial valuation as of that date. STRS total pension liability was measured as of June 30, 2017, and was determined by rolling forward the total pension liability as of July 1, 2016, to June 30, 2017. The County’s proportion of the net pension asset and net pension liability was based on the County’s share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportionate Share of the Net Pension (Asset)/Liability	\$76,946,391	(\$125,530)	\$292,755	\$77,113,616
Proportion of the Net Pension Liability/(Asset)	0.338847%	0.225543%	0.00123238%	
Pension Expense	\$15,947,204	\$480,160	\$381,326	\$16,808,690

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ 104,295	\$ -	\$ 11,305	\$ 115,600
Net difference between projected and actual earnings on pension plan investments	11,459,093	30,628	-	11,489,721
Changes of assumptions	12,204,640	30,594	64,029	12,299,263
Change in proportionate share	901,377	12,089	6,625	920,091
County contributions subsequent to the measurement date	5,914,983	110,093	9,605	6,034,681
Total Deferred Outflows of Resources	<u>\$ 30,584,388</u>	<u>\$ 183,404</u>	<u>\$ 91,564</u>	<u>\$ 30,859,356</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 457,947	\$ 64,200	\$ 2,359	\$ 524,506
Net difference between projected and actual earnings on pension plan investments	-	-	9,661	9,661
Change in proportionate share	47,357	-	30,192	77,549
Total Deferred Inflows of Resources	<u>\$ 505,304</u>	<u>\$ 64,200</u>	<u>\$ 42,212</u>	<u>\$ 611,716</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

\$6,034,681 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as pension expense in the year ending December 31, 2018. 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
2018	\$ 10,124,965	\$ 7,436	\$ 7,839	\$ 10,140,240
2019	10,277,480	7,437	20,979	10,305,896
2020	4,097,553	6,111	13,361	4,117,025
2021	(335,897)	(4,744)	(2,432)	(343,073)
2022	-	(3,597)	-	(3,597)
Thereafter	-	(3,532)	-	(3,532)
Total	<u>\$ 24,164,101</u>	<u>\$ 9,111</u>	<u>\$ 39,747</u>	<u>\$ 24,212,959</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. In 2016, the OPERS Board’s actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporated both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8 percent down to 7.5 percent for the defined benefit investments. Key methods and assumptions used in the December 31, 2016 actuarial valuation, reflecting experience study results, are presented below.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	3.25 to 10.75 percent including wage inflation Pre-1/7/13 Retirees: 3 percent, simple Post-1/7/13 Retirees: 3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.5 percent
Actuarial Cost Method	Individual Entry Age

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, the tables were adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, the tables were adjusted for mortality improvement 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, were determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

The table below displays the Board-approved asset allocation policy for 2016 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	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

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 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

The annual money-weighted rate of return expressing investment performance for the Defined Benefit portfolio is 8.3 percent for 2016.

Discount Rate The discount rate used to measure the total pension (asset)/liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension (asset)/liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County’s proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability			
Traditional Plan	\$ 117,552,801	\$ 76,946,391	\$ 43,108,115
Combined Plan	9,022	(125,530)	(230,054)

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	12.25 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	0 percent effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	10 Year Expected Nominal 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 %	

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

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	\$419,654	\$292,755	\$185,861

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 11 – PENSION BENEFITS (Continued)

Benefit Term Changes Since the Prior Measurement Date Effective July 1, 2017, the COLA was reduced to zero.

Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate System. As of December 31, 2017, none have elected Social Security.

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS

A. Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Plan (TP) – a cost-sharing multiple-employer defined benefit plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – 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 coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability 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 No. 45. See the Plan Statement in the OPERS 2016 CAFR for details.

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.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. 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 for Member-Directed Plan participants for 2017 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2017, 2016, and 2015 were \$444,855, \$879,572 and \$841,540, respectively. The full amount has been contributed for 2016 and 2015. 85 percent has been contributed for 2017 with the remainder being reported as a fund liability.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Coverage under the program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to Chapter 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Annual Financial Report by visiting www.strsoh.org or by requesting a copy by calling toll-free 1-888-227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2017, 2016 and 2015. The 14% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the fiscal years ended June 30, 2017, 2016, and 2015 were \$0, \$0, and \$0, respectively; which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	187,695,777
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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

The continued existence of CORSA is dependent upon the County's continued participation; however, the County does not have an equity interest in CORSA. In 2017, the County contributed \$441,295. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$1,602,256 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

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

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2015	1,675,471	11,460,905	(11,839,817)	1,296,559
2016	1,296,559	12,034,326	(11,915,304)	1,415,581
2017	1,415,581	14,630,942	(14,444,267)	1,602,256

NOTE 14 – JOINT VENTURES

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

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the multi-County Board's organization is dependent on both Counties continued participation. State of Ohio law defines how Joint County Boards may exist, function, and operate. In 2017, the County contributed \$3,742,927, which represents proceeds from the Licking County tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to 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.

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised 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. 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 contributions were received from the County in 2017 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised 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). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 675 Price Road, Newark, Ohio 43055.

B. Licking County Cluster / Pooled Funds

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Licking County Board of Developmental Disabilities, Mental Health & Recovery for Licking and Knox Counties Board, and Licking County Job & Family Services/Children Services Division. The operations of the Cluster are decided by an Advisory Committee which consists of a representative from each agency. No debt is currently outstanding. The Cluster is not dependent upon the continued participation of the County and the County does not maintain an equity interest.

C. Multi-County Juvenile Rehabilitation Facility

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

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

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County contributed \$0 to the Port Authority in 2017. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Director of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 2 non-profit representatives (the Director of Mental Health America and the Director of Pathways), the County Head Start Coordinator, and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2017, the County contributed \$17,000 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 16 - RELATED ORGANIZATION

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2017, these contributions totaled \$25,000.

NOTE 18 - CONTINGENT LIABILITIES

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

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

NOTE 19 – CONTRACTUAL COMMITMENTS

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

Company	Contract Amount	Amount Remaining on Contract
Robertson Construction	\$ 8,658,737	\$ 486,799
Wachtel & McAnally	697,500	243,561
Palmetto Construction	3,955,458	1,261,522
Patterson Pope	321,630	220,295

NOTE 20 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2017 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 117,189
City of Reynoldsburg	21,966
City of Pataskala	27,919
City of New Albany	596,574
Total	<u>\$ 763,648</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 21 – LICKING COUNTY REGIONAL AIRPORT AUTHORITY

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

Deposits

At year end, the carrying amount of the Airport's deposits was \$103,675, and the bank balance was the same. All of the bank balance was covered by federal depository insurance.

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2017, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 200,000	\$ -	\$ -	\$ 200,000
<i>Capital assets, being depreciated:</i>				
Infrastructure	986,076	-	-	986,076
<i>Less: accumulated depreciation:</i>				
Infrastructure	(295,823)	(65,738)	-	(361,561)
Total capital assets, being depreciated, net	<u>690,253</u>	<u>(65,738)</u>	<u>-</u>	<u>624,515</u>
Total capital assets	<u>\$ 890,253</u>	<u>\$ (65,738)</u>	<u>\$ -</u>	<u>\$ 824,515</u>

NOTE 22 – LICKING COUNTY LAND REUTILIZATION CORPORATION

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

Deposits

At December 31, 2017, the carrying amount of the Corporation's deposits was \$204,750. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2017, \$204,750 was covered by the Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure, that the Corporation's deposits may not be returned to it. The Corporation was not exposed to custodial credit risk.

Related Party Transactions

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

During 2017, the Corporation paid \$20,000 in administrative costs to the Licking County Auditor's office.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

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

Deposits

At December 31, 2017, the carrying amount of all District’s deposits was \$650,950. As of December 31, 2017, \$400,950 of the District’s bank balance of \$650,950 was exposed to custodial risk as discussed below, while \$250,000 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the County’s deposits may not be returned. Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in addition to amounts insured by the FDIC, or may pledge a single pool of collateral for the benefit of every depositor via the Ohio Pooled Collateral Program administered by the Treasurer of State. Specific collateral must equal or exceed 105% of the carrying value of assets, whereas pooled collateral must equal or exceed 102% or lesser amount as determined by the Treasurer of State. The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments

The District’s investments as of December 31, 2017 were as follows:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Investment Maturities</u>	<u>S&P Rating</u>
		<u>Less than 12 Months</u>	
Net Asset Value Per Share: STAR Ohio	\$ 4,435,393	\$ 4,435,393	AAAm

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2017, was as follows:

<u>Governmental activities:</u>	<u>Balance</u>		<u>Balance</u>	
	<u>12/31/16</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ -	\$ 1,161,858	\$ -	\$ 1,161,858
Construction in progress	-	106,960	-	106,960
Total capital assets	<u>\$ -</u>	<u>\$ 1,268,818</u>	<u>\$ -</u>	<u>\$ 1,268,818</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Long-Term Obligations

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

	Balance at			Balance at	Amounts
	<u>12/31/2016</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/2017</u>	<u>Due in</u>
					<u>One Year</u>
Jug Street Reconstruction Loan	\$ 26,303	\$ -	\$ (26,303)	\$ -	\$ -
Harrison Road Bridge Loan	189,327	-	(189,327)	-	-
Etna State Route 310 LIC-1.26 Loan	250,000	-	-	250,000	250,000
State Infrastructure Bank Bonds, Series 2017	-	4,745,000	-	4,745,000	130,000
Etna State Route 310 SIB Bonds - Premium	-	436,858	(8,946)	427,912	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Loans Payable	<u>\$ 465,630</u>	<u>\$ 5,181,858</u>	<u>\$ (224,576)</u>	<u>\$ 5,422,912</u>	<u>\$ 380,000</u>

The Etna State Route 310 LIC-1.26 loan was secured from the Licking County Commissioners and will be repaid during 2018.

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

The State Infrastructure Bank bonds issued totaled \$4,745,000 at an interest rate of 3.5% and are collateralized by income tax collections within the Etna Township Joint Economic Development Zone No. 1 and Joint Economic Development Zone No. 2. These revenues are then distributed to Licking County, Etna Township, the Southwest Licking Local School District and Etna Township Joint Economic Development Zone No. 2 Board which a portion of these revenues must be used to pay principal and interest associated with the State Infrastructure Bank bonds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

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

Year Ending December 31,	State Infrastructure Bonds		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 130,000	\$ 195,462	\$ 325,462
2019	130,000	192,862	322,862
2020	140,000	190,038	330,038
2021	140,000	186,362	326,362
2022	145,000	182,162	327,162
2023-2027	825,000	816,635	1,641,635
2028-2032	1,055,000	590,435	1,645,435
2033-2037	1,120,000	321,340	1,441,340
2038-2041	1,060,000	88,276	1,148,276
Total	<u>\$ 4,745,000</u>	<u>\$ 2,763,572</u>	<u>\$ 7,508,572</u>

Intergovernmental Agreements

The Licking County Commissioners, Licking County Engineers Office and the Heath-Newark Licking County Port Authority have committed to provide funding to the District to facilitate the development and implementation of the District's projects. For 2017, the Licking County Commissioners, Heath-Newark-Licking County Port Authority and the Licking County Engineer each contributed \$20,000 to the District. In addition, the Heath-Newark-Port Authority provided in-kind services to the District totaling \$26,667.

Contractual Commitments

The District had the following significant contractual commitments at December 31, 2017:

<u>Contractor</u>	<u>Contractual Commitment</u>	<u>Amount Paid 12/31/17</u>	<u>Remaining Contractual Commitment</u>
O.R. Colan & Associates	\$81,950	\$39,842	\$42,108
2LMN	216,304	94,740	121,564
Civica CMI	27,193	13,837	13,356
Complete General Construction	3,301,803	674,387	2,627,416
CTL Engineering	408,030	88,813	319,217

Related Party Transactions

The District received a loan from the Licking County Commissioners totaling \$250,000 to provide funds for the Etna State Route 310 LIC-1.26 projects. This loan will be repaid from grant funding received for the project. As of December 31, 2017, loans payable to the Licking County Commissioners totaled \$250,000.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

The Heath-Newark-Licking County Port Authority paid engineering services on behalf of the District totaling \$26,667 during 2017. These in-kind services are recorded in the basic financial statements.

Subsequent Event

The Heath-Newark-Licking County Port Authority provided a loan to the District for purposes of advancing the Thornwood Drive Railroad Crossing project slated to begin in 2018. The loan was issued for \$200,000 at an interest rate of 0%. Repayment of the loan is required when other funding sources are received by the District.

NOTE 24 – FUND DEFICIT

At December 31, 2017, the Children's Services fund had a deficit fund balance of (\$1,195,130). This fund complied with Ohio State law, which does not permit a cash basis deficit at year end. The deficit fund balance in this fund resulted from an adjustment for accrued liabilities. The General Fund is responsible for any deficits in the funds and provides transfers when cash is required, rather than when accruals occur.

NOTE 25 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2017, the County implemented GASB Statement No. 74 "*Financial Reporting for Postemployment Benefit Plans other than Pension Plans*" which improves the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2017, the County implemented GASB Statement No. 80 "*Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*", which improves financial reporting by clarifying the financial statement presentation requirements for certain component units. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2017, the County implemented GASB Statement No. 81 "*Irrevocable Split-Interest Agreements*", which improves financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of this statement did not have an effect on the financial statements of the County.

For fiscal year 2017, the County implemented GASB Statement No. 82 "*Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*", which addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 26 – SUBSEQUENT EVENTS

On January 17, 2018, the County has financed the acquisition of 18 new police cruisers through a capital lease. The original cost of the vehicles of \$833,781 will be capitalized. Payments in the amount of \$292,743 are due annually for a period of 3 years totaling \$878,229.

On April 19, 2018, the County has financed the acquisition of 10 new Mack trucks through a capital lease. The original cost of the vehicles of \$1,564,046 will be capitalized. Payments in the amount of \$333,818 are due annually for a period of 5 years totaling \$1,669,092.

On May 9, 2018, the County rolled over \$2,300,000 in Bond anticipation notes for Bridge and Building Improvements, and added an additional \$4,000,000 for the same purpose. In total the County issued \$6,300,000 in Bond anticipation notes on May 9, 2018. The bond anticipation notes mature on May 9, 2019.

On May 22, 2018, the County issued \$9,205,000 in various purpose bonds. \$4,050,000 were used to retire the 2017 Bond anticipation notes. \$3,000,000 was designated “County Building Bonds (DD), Series 2018”, and will be utilized for the Board of Developmental Disabilities building improvements. The remaining \$2,155,000 were used to currently refund a portion of the County’s 2011 Refunding Bonds.

NOTE 27 – RESTATEMENT OF NET POSITION AND FUND BALANCE

The County’s beginning Net Position and Fund Balance has been restated to record a receivable due from component unit. In addition, the Land Reutilization Corporation and Transportation Improvement District were not reported by the County in 2016. The restatement had the following effect on net position and fund balance as reported December 31, 2016:

	Governmental Activities	Total Primary Government	Land Reutilization Corporation	Transportation Improvement District
Net position December 31, 2016	\$96,059,671	\$111,181,443	\$0	\$0
Adjustments:				
Due From Component Unit	276,303	276,303	-	-
Land Reutilization Corporation from Inception to 12/31/16	-	-	416,613	-
Transportation Improvement District from Inception to 12/31/16	-	-	-	1,728,187
Restated Net Position December 31, 2016	\$96,335,974	\$111,457,746	\$416,613	\$1,728,187
		Total		
	General Fund	Governmental Funds		
Fund Balance December 31, 2016	\$32,896,031	\$63,096,941		
Adjustments:				
Due From Component Unit	276,303	276,303		
Restated Fund Balance December 31, 2016	\$33,172,334	\$63,373,244		

REQUIRED SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO

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

LAST FOUR YEARS (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension (Asset)/Liability				
Traditional Plan	0.338847%	0.331928%	0.325712%	0.325712%
Combined Plan	0.225543%	0.254048%	0.253942%	0.253942%
County's Proportionate Share of the Net Pension (Asset)/Liability				
Traditional Plan	\$ 76,946,391	\$ 57,494,114	\$ 39,284,507	\$ 38,397,201
Combined Plan	(125,530)	(123,625)	(97,774)	(26,646)
County's Covered-Employee Payroll				
State and Local	\$ 38,252,906	\$ 36,132,308	\$ 32,910,108	\$ 33,884,646
Law Enforcement	5,725,673	5,944,689	6,029,627	6,034,333
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered-Employee Payroll	174.68%	136.35%	100.63%	96.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability				
Traditional Plan	77.25%	81.08%	86.45%	86.36%
Combined Plan	116.55%	116.90%	114.83%	104.56%

(1) Information prior to 2014 is not available. Information will be displayed for ten years as it becomes available.

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

LICKING COUNTY, OHIO

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

LAST FIVE YEARS (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00123238%	0.00136114%	0.00134724%	0.00135584%	0.00135584%
County's Proportionate Share of the Net Pension Liability	\$ 292,755	\$ 455,568	\$ 372,338	\$ 329,787	\$ 392,840
County's Covered-Employee Payroll	\$ 137,217	\$ 139,300	\$ 142,229	\$ 139,231	\$ 138,162
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	213.35%	327.04%	261.79%	236.86%	284.33%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available. Information will be displayed for ten years as it becomes available.

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

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST FIVE YEARS (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution				
State and Local	\$ 5,015,915	\$ 4,590,349	\$ 4,335,877	\$ 3,949,213
Law Enforcement	1,009,161	921,833	957,095	970,770
Contributions in relation to the contractually required contribution	<u>6,025,076</u>	<u>5,512,182</u>	<u>5,292,972</u>	<u>4,919,983</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll				
State and Local	\$ 38,583,960	\$ 38,252,906	\$ 36,132,308	\$ 32,910,108
Law Enforcement	5,901,528	5,725,673	5,944,689	6,029,627
Contributions as a percentage of covered-employee payroll				
State and Local	13.00%	12.00%	12.00%	12.00%
Law Enforcement	17.10%	16.10%	16.10%	16.10%

(1) Information prior to 2013 is not available. Information will be displayed for ten years as it becomes available.

2013

\$ 4,405,004
1,031,871

5,436,875

\$ -

\$ 33,884,646
6,034,333

13.00%
17.10%

LICKING COUNTY, OHIO

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

LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 19,210	\$ 19,502	\$ 19,912	\$ 18,100
Contributions in relation to the contractually required contribution	<u>\$ 19,210</u>	<u>\$ 19,502</u>	<u>\$ 19,912</u>	<u>\$ 18,100</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 137,217	\$ 139,300	\$ 142,229	\$ 139,231
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	13.00%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 17,961	\$ 17,660	\$ 20,025	\$ 46,400	\$ 45,577	\$ 43,818
<u>\$ 17,961</u>	<u>\$ 17,660</u>	<u>\$ 20,025</u>	<u>\$ 46,400</u>	<u>\$ 45,577</u>	<u>\$ 43,818</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 138,162	\$ 135,846	\$ 154,038	\$ 356,923	\$ 350,592	\$ 337,062
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

LICKING COUNTY, OHIO
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

Ohio Public Employees Retirement System

Changes of benefit terms. There were no significant changes of benefit terms in 2017.

Changes of assumptions. Amounts reported in 2017 reflect changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0% down to 7.5%, for the defined benefit investments.

State Teachers Retirement System of Ohio

Changes of benefit terms. There were no significant changes of benefit terms in 2017.

Changes of assumptions. Amounts reported in 2017 reflect changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.75% down to 7.45%, for the defined benefit investments.

SUPPLEMENTARY INFORMATION

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

NONMAJOR SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Adult Probation Fund

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

Planning Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

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

Sheriff Grants Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

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

Emergency Planning Fund

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

Granville South Sanitary Sewer Fund

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

Southwest Licking Watershed Fund

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

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

Domestic Violence Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

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

Delinquent Tax Collection Fund

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

Law Enforcement Fund

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

Open Space and Recreation Fund

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

911 Wireless Funding Fund

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

Department of Youth Services Fund

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

Transit Board Fund

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

Ditch Maintenance Fund

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

Homeland Security Grant Fund

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

Law Library Resources Fund

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

Domestic Court Special Projects Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Mediation Institutionalization Grant Fund

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

NONMAJOR DEBT SERVICE FUNDS

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2017

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:			
Pooled Cash and Investments	\$ 11,451,071	\$ 1,641,062	\$ 13,092,133
Cash and Cash Equivalents in Segregated Accounts	167,619	-	167,619
Receivables:			
Accounts	719,002	-	719,002
Intergovernmental	3,520,179	-	3,520,179
Special Assessments	114,676	142,025	256,701
Loans	2,813,577	-	2,813,577
Inventory of Supplies, at Cost	164,531	-	164,531
Prepaid Items	90,000	-	90,000
Total Assets	<u>\$ 19,040,655</u>	<u>\$ 1,783,087</u>	<u>\$ 20,823,742</u>
Liabilities:			
Accounts Payable	\$ 591,298	\$ -	\$ 591,298
Accrued Wages and Benefits Payable	352,009	-	352,009
Intergovernmental Payable	182,033	-	182,033
Retainage Payable	6,353	-	6,353
Unearned Revenue	67,291	-	67,291
Total Liabilities	<u>1,198,984</u>	<u>-</u>	<u>1,198,984</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>2,370,529</u>	<u>142,025</u>	<u>2,512,554</u>
Total Deferred Inflows of Resources	<u>2,370,529</u>	<u>142,025</u>	<u>2,512,554</u>
Fund Balances:			
Nonspendable	254,531	-	254,531
Restricted	15,165,204	1,641,062	16,806,266
Committed	51,407	-	51,407
Total Fund Balances	<u>15,471,142</u>	<u>1,641,062</u>	<u>17,112,204</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,040,655</u>	<u>\$ 1,783,087</u>	<u>\$ 20,823,742</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Intergovernmental	\$ 15,830,321	\$ 84,011	\$ 15,914,332
Investment Earnings	2,938	-	2,938
Licenses and Permits	647,259	-	647,259
Fines and Forfeitures	603,969	-	603,969
Special Assessments	120,252	22,275	142,527
Charges for Services	5,765,738	-	5,765,738
Miscellaneous	277,998	2,860	280,858
Total Revenues	<u>23,248,475</u>	<u>109,146</u>	<u>23,357,621</u>
Expenditures:			
Current:			
Public Safety	2,439,587	-	2,439,587
Health	657,961	-	657,961
Human Services	3,358,063	-	3,358,063
Community and Economic Development	998,406	-	998,406
Public Works	9,472,163	-	9,472,163
General Government	6,090,978	-	6,090,978
Debt service:			
Principal Retirement	49,765	8,892,339	8,942,104
Interest and Fiscal Charges	5,037	812,225	817,262
Bond Issuance Costs	-	107,826	107,826
Total Expenditures	<u>23,071,960</u>	<u>9,812,390</u>	<u>32,884,350</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	176,515	(9,703,244)	(9,526,729)
Other Financing Sources (Uses):			
Issuance of Debt	-	7,300,000	7,300,000
Premium on Issued Debt	-	204,041	204,041
Transfers In	350,000	1,955,456	2,305,456
Transfers Out	(44,078)	-	(44,078)
Total Other Financing Sources (Uses)	<u>305,922</u>	<u>9,459,497</u>	<u>9,765,419</u>
Net Change in Fund Balances	482,437	(243,747)	238,690
Fund Balance at Beginning of Year	15,029,948	1,884,809	16,914,757
Increase (Decrease) in Inventory	(41,243)	-	(41,243)
Fund Balance at End of Year	<u>\$ 15,471,142</u>	<u>\$ 1,641,062</u>	<u>\$ 17,112,204</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2017

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Pooled Cash and Investments	\$ 321,862	\$ 946,928	\$ 1,989,550	\$ 240,357
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	16,547	50	11,145	4,362
Intergovernmental	-	-	3,369,422	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	2,704	-	149,926	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 341,113</u>	<u>\$ 946,978</u>	<u>\$ 5,520,043</u>	<u>\$ 244,719</u>
Liabilities:				
Accounts Payable	\$ 8,352	\$ 1,569	\$ 130,716	\$ 19,634
Accrued Wages and Benefits Payable	14,048	41,502	128,286	13,571
Intergovernmental Payable	7,411	22,165	66,501	7,020
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	67,291
Total Liabilities	<u>29,811</u>	<u>65,236</u>	<u>325,503</u>	<u>107,516</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,228,877	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,228,877</u>	<u>-</u>
Fund Balances:				
Nonspendable	2,704	-	149,926	-
Restricted	308,598	881,742	2,815,737	137,203
Committed	-	-	-	-
Total Fund Balances	<u>311,302</u>	<u>881,742</u>	<u>2,965,663</u>	<u>137,203</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 341,113</u>	<u>\$ 946,978</u>	<u>\$ 5,520,043</u>	<u>\$ 244,719</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 1,038,092	\$ 180,369	\$ 826,933	\$ 18,202	\$ 558,543	\$ 92,996
6,353	-	-	-	-	-
-	-	41,966	1,580	12,651	2,218
27,078	-	5,342	-	-	-
-	-	-	-	-	-
2,813,577	-	-	-	-	-
-	9,045	2,856	-	-	-
-	-	-	-	-	-
<u>\$ 3,885,100</u>	<u>\$ 189,414</u>	<u>\$ 877,097</u>	<u>\$ 19,782</u>	<u>\$ 571,194</u>	<u>\$ 95,214</u>
\$ 53,624	\$ 71,322	\$ 20,967	\$ 1,936	\$ 7,632	\$ 933
8,109	5,679	81,280	-	-	-
4,390	2,959	42,936	-	-	-
6,353	-	-	-	-	-
-	-	-	-	-	-
<u>72,476</u>	<u>79,960</u>	<u>145,183</u>	<u>1,936</u>	<u>7,632</u>	<u>933</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	9,045	2,856	-	-	-
3,812,624	100,409	729,058	17,846	563,562	94,281
-	-	-	-	-	-
<u>3,812,624</u>	<u>109,454</u>	<u>731,914</u>	<u>17,846</u>	<u>563,562</u>	<u>94,281</u>
<u>\$ 3,885,100</u>	<u>\$ 189,414</u>	<u>\$ 877,097</u>	<u>\$ 19,782</u>	<u>\$ 571,194</u>	<u>\$ 95,214</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2017

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 94,200	\$ 308,517	\$ 646	\$ 13,629
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	5,471	26,738	-	53
Intergovernmental	-	101,451	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 99,671	\$ 436,706	\$ 646	\$ 13,682
Liabilities:				
Accounts Payable	\$ 5,484	\$ 5,351	\$ -	\$ -
Accrued Wages and Benefits Payable	3,051	11,764	-	-
Intergovernmental Payable	991	4,864	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	9,526	21,979	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	90,145	414,727	646	13,682
Committed	-	-	-	-
Total Fund Balances	90,145	414,727	646	13,682
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 99,671	\$ 436,706	\$ 646	\$ 13,682

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ 2,941	\$ 76,248	\$ 42,155	\$ 23	\$ 60,329	\$ 8,866
-	-	-	-	-	-
-	-	-	-	-	54
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,941</u>	<u>\$ 76,248</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 8,920</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,941	76,248	42,155	23	60,329	8,920
-	-	-	-	-	-
<u>2,941</u>	<u>76,248</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>	<u>8,920</u>
<u>\$ 2,941</u>	<u>\$ 76,248</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 8,920</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2017

	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>	<u>Indigent Counsel Fees</u>
Assets:				
Pooled Cash and Investments	\$ 16,805	\$ 19,603	\$ 399,961	\$ 20,841
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	2,014	7,449	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 16,805</u>	<u>\$ 21,617</u>	<u>\$ 407,410</u>	<u>\$ 20,841</u>
Liabilities:				
Accounts Payable	\$ -	\$ 19,603	\$ 565	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>19,603</u>	<u>565</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	16,805	2,014	406,845	20,841
Committed	-	-	-	-
Total Fund Balances	<u>16,805</u>	<u>2,014</u>	<u>406,845</u>	<u>20,841</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,805</u>	<u>\$ 21,617</u>	<u>\$ 407,410</u>	<u>\$ 20,841</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	911 Wireless Funding	Department of Youth Services
\$ 158,831	\$ 745,202	\$ 247,922	\$ 51,407	\$ 823,643	\$ 821,208
-	-	161,266	-	-	-
9,040	165	2,185	-	-	-
-	-	33	-	16,853	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	90,000	-
<u>\$ 167,871</u>	<u>\$ 745,367</u>	<u>\$ 411,406</u>	<u>\$ 51,407</u>	<u>\$ 930,496</u>	<u>\$ 821,208</u>
\$ 13,590	\$ 20	\$ -	\$ -	\$ 2,291	\$ 4,858
-	11,667	-	-	-	13,901
-	5,739	-	-	-	7,095
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,590</u>	<u>17,426</u>	<u>-</u>	<u>-</u>	<u>2,291</u>	<u>25,854</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	90,000	-
154,281	727,941	411,406	-	838,205	795,354
-	-	-	51,407	-	-
<u>154,281</u>	<u>727,941</u>	<u>411,406</u>	<u>51,407</u>	<u>928,205</u>	<u>795,354</u>
<u>\$ 167,871</u>	<u>\$ 745,367</u>	<u>\$ 411,406</u>	<u>\$ 51,407</u>	<u>\$ 930,496</u>	<u>\$ 821,208</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2017

	Transit Board	Ditch Maintenance	Homeland Security Grant	Law Library Resources
Assets:				
Pooled Cash and Investments	\$ 158,408	\$ 740,657	\$ 217,954	\$ 67,520
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	573,899	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	114,676	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 732,307	\$ 855,333	\$ 217,954	\$ 67,520
Liabilities:				
Accounts Payable	\$ 221,582	\$ -	\$ 1,269	\$ -
Accrued Wages and Benefits Payable	18,922	-	-	229
Intergovernmental Payable	9,843	-	-	119
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	250,347	-	1,269	348
Deferred Inflows of Resources:				
Unavailable Revenue	26,976	114,676	-	-
Total Deferred Inflows of Resources	26,976	114,676	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	454,984	740,657	216,685	67,172
Committed	-	-	-	-
Total Fund Balances	454,984	740,657	216,685	67,172
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 732,307	\$ 855,333	\$ 217,954	\$ 67,520

Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 139,688	\$ 35	\$ 11,451,071
-	-	167,619
1,415	-	719,002
-	-	3,520,179
-	-	114,676
-	-	2,813,577
-	-	164,531
-	-	90,000
<u>\$ 141,103</u>	<u>\$ 35</u>	<u>\$ 19,040,655</u>
\$ -	\$ -	\$ 591,298
-	-	352,009
-	-	182,033
-	-	6,353
-	-	67,291
<u>-</u>	<u>-</u>	<u>1,198,984</u>
-	-	2,370,529
<u>-</u>	<u>-</u>	<u>2,370,529</u>
-	-	254,531
141,103	35	15,165,204
-	-	51,407
<u>141,103</u>	<u>35</u>	<u>15,471,142</u>
<u>\$ 141,103</u>	<u>\$ 35</u>	<u>\$ 19,040,655</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 8,014,594	\$ 536,271
Investment Earnings	-	-	-	-
Licenses and Permits	478,047	-	-	-
Fines and Forfeitures	63,689	-	156,095	-
Special Assessments	-	-	-	-
Charges for Services	58,032	2,008,148	-	60,253
Miscellaneous	21,559	-	192,730	354
Total Revenues	<u>621,327</u>	<u>2,008,148</u>	<u>8,363,419</u>	<u>596,878</u>
Expenditures:				
Current:				
Public Safety	-	-	-	690,428
Health	657,961	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	8,763,979	-
General Government	-	1,839,567	-	-
Debt service:				
Principal Retirement	-	-	49,765	-
Interest and Fiscal Charges	-	-	5,037	-
Total Expenditures	<u>657,961</u>	<u>1,839,567</u>	<u>8,818,781</u>	<u>690,428</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,634)	168,581	(455,362)	(93,550)
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	(25,000)	-	(19,078)	-
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>-</u>	<u>(19,078)</u>	<u>-</u>
Net Change in Fund Balances	(61,634)	168,581	(474,440)	(93,550)
Fund Balance at Beginning of Year	370,232	713,161	3,474,069	230,753
Increase (Decrease) in Inventory	2,704	-	(33,966)	-
Fund Balance at End of Year	<u>\$ 311,302</u>	<u>\$ 881,742</u>	<u>\$ 2,965,663</u>	<u>\$ 137,203</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 917,133	\$ 619,955	\$ 2,438,868	\$ -	\$ -	\$ -
2,938	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
180,030	-	629,784	22,702	154,109	34,463
-	3,767	15,647	-	-	-
<u>1,100,101</u>	<u>623,722</u>	<u>3,084,299</u>	<u>22,702</u>	<u>154,109</u>	<u>34,463</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,322,210	-	-	-
998,406	-	-	-	-	-
-	636,442	-	-	-	-
-	-	-	25,647	18,981	35,511
-	-	-	-	-	-
-	-	-	-	-	-
<u>998,406</u>	<u>636,442</u>	<u>3,322,210</u>	<u>25,647</u>	<u>18,981</u>	<u>35,511</u>
101,695	(12,720)	(237,911)	(2,945)	135,128	(1,048)
-	-	350,000	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
101,695	(12,720)	112,089	(2,945)	135,128	(1,048)
3,710,929	130,316	621,664	20,791	428,434	95,329
-	(8,142)	(1,839)	-	-	-
<u>\$ 3,812,624</u>	<u>\$ 109,454</u>	<u>\$ 731,914</u>	<u>\$ 17,846</u>	<u>\$ 563,562</u>	<u>\$ 94,281</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 432,629	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	132,597	-	-	-
Fines and Forfeitures	-	-	-	771
Special Assessments	-	-	-	-
Charges for Services	-	299,685	-	-
Miscellaneous	379	2,239	-	-
Total Revenues	132,976	734,553	-	771
Expenditures:				
Current:				
Public Safety	152,831	544,721	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	152,831	544,721	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,855)	189,832	-	771
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(19,855)	189,832	-	771
Fund Balance at Beginning of Year	110,000	224,895	646	12,911
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	\$ 90,145	\$ 414,727	\$ 646	\$ 13,682

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	1,039
-	-	-	-	-	-
-	-	-	-	-	-
580	-	-	-	-	-
-	35,016	-	-	-	-
<u>580</u>	<u>35,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,039</u>
1,139	33,950	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,139</u>	<u>33,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(559)	1,066	-	-	-	1,039
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(559)	1,066	-	-	-	1,039
3,500	75,182	42,155	23	60,329	7,881
-	-	-	-	-	-
<u>\$ 2,941</u>	<u>\$ 76,248</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 8,920</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>	<u>Indigent Counsel Fees</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	35,576	-	-
Fines and Forfeitures	-	-	71,157	-
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>35,576</u>	<u>71,157</u>	<u>-</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	35,853	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	5,084	401
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>35,853</u>	<u>5,084</u>	<u>401</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(277)	66,073	(401)
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(277)	66,073	(401)
Fund Balance at Beginning of Year	16,805	2,291	340,772	21,242
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 2,014</u>	<u>\$ 406,845</u>	<u>\$ 20,841</u>

<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>911 Wireless Funding</u>	<u>Department of Youth Services</u>
\$ -	\$ -	\$ 709	\$ -	\$ 350,701	\$ 438,403
-	-	-	-	-	-
-	-	-	-	-	-
-	-	226,106	-	-	-
-	-	-	-	-	-
169,020	407,801	-	-	-	-
-	1,732	-	-	-	647
<u>169,020</u>	<u>409,533</u>	<u>226,815</u>	<u>-</u>	<u>350,701</u>	<u>439,050</u>
-	-	307,292	-	211,959	432,440
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
179,409	465,701	-	-	-	-
-	-	-	-	-	-
<u>179,409</u>	<u>465,701</u>	<u>307,292</u>	<u>-</u>	<u>211,959</u>	<u>432,440</u>
(10,389)	(56,168)	(80,477)	-	138,742	6,610
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,389)	(56,168)	(80,477)	-	138,742	6,610
164,670	784,109	491,883	51,407	789,463	788,744
-	-	-	-	-	-
<u>\$ 154,281</u>	<u>\$ 727,941</u>	<u>\$ 411,406</u>	<u>\$ 51,407</u>	<u>\$ 928,205</u>	<u>\$ 795,354</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Transit Board	Ditch Maintenance	Homeland Security Grant	Law Library Resources
Revenues:				
Intergovernmental	\$ 1,990,224	\$ -	\$ 90,834	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	86,151
Special Assessments	-	120,252	-	-
Charges for Services	1,715,185	-	-	-
Miscellaneous	3,694	-	-	234
Total Revenues	<u>3,709,103</u>	<u>120,252</u>	<u>90,834</u>	<u>86,385</u>
Expenditures:				
Current:				
Public Safety	-	-	64,827	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	71,742	-	-
General Government	3,428,344	-	-	84,688
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>3,428,344</u>	<u>71,742</u>	<u>64,827</u>	<u>84,688</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	280,759	48,510	26,007	1,697
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	280,759	48,510	26,007	1,697
Fund Balance at Beginning of Year	174,225	692,147	190,678	65,475
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 454,984</u>	<u>\$ 740,657</u>	<u>\$ 216,685</u>	<u>\$ 67,172</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 15,830,321
-	-	2,938
-	-	647,259
-	-	603,969
-	-	120,252
25,946	-	5,765,738
-	-	277,998
<u>25,946</u>	<u>-</u>	<u>23,248,475</u>
-	-	2,439,587
-	-	657,961
-	-	3,358,063
-	-	998,406
-	-	9,472,163
7,645	-	6,090,978
-	-	49,765
-	-	5,037
<u>7,645</u>	<u>-</u>	<u>23,071,960</u>
18,301	-	176,515
-	-	350,000
-	-	(44,078)
<u>-</u>	<u>-</u>	<u>305,922</u>
18,301	-	482,437
122,802	35	15,029,948
-	-	(41,243)
<u>\$ 141,103</u>	<u>\$ 35</u>	<u>\$ 15,471,142</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2017

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 1,634,412	\$ 6,650	\$ 1,641,062
Receivables:			
Special Assessments	-	142,025	142,025
Total Assets	<u>\$ 1,634,412</u>	<u>\$ 148,675</u>	<u>\$ 1,783,087</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	142,025	142,025
Total Deferred Inflows of Resources	<u>-</u>	<u>142,025</u>	<u>142,025</u>
Fund Balances:			
Restricted	1,634,412	6,650	1,641,062
Total Fund Balances	<u>1,634,412</u>	<u>6,650</u>	<u>1,641,062</u>
Total Liabilities and Fund Balances	<u>\$ 1,634,412</u>	<u>\$ 148,675</u>	<u>\$ 1,783,087</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 84,011	\$ -	\$ 84,011
Special Assessments	-	22,275	22,275
Miscellaneous	2,860	-	2,860
Total Revenues	86,871	22,275	109,146
Expenditures:			
Debt service:			
Principal Retirement	8,864,705	27,634	8,892,339
Interest and Fiscal Charges	796,383	15,842	812,225
Bond Issuance Costs	107,826	-	107,826
Total Expenditures	9,768,914	43,476	9,812,390
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,682,043)	(21,201)	(9,703,244)
Other Financing Sources (Uses):			
Issuance of Debt	7,300,000	-	7,300,000
Premium on Issued Debt	204,041	-	204,041
Transfers In	1,955,456	-	1,955,456
Total Other Financing Sources (Uses)	9,459,497	-	9,459,497
Net Change in Fund Balances	(222,546)	(21,201)	(243,747)
Fund Balance at Beginning of Year	1,856,958	27,851	1,884,809
Fund Balance at End of Year	\$ 1,634,412	\$ 6,650	\$ 1,641,062

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 37,059,500	\$ 37,059,500	\$ 36,815,405	\$ (244,095)
Property Taxes	7,394,372	7,394,372	7,223,780	(170,592)
Intergovernmental	5,974,170	6,637,118	6,453,523	(183,595)
Investment Earnings	603,600	603,600	1,247,429	643,829
Licenses and Permits	9,000	9,000	10,996	1,996
Fines and Forfeitures	140,000	140,000	137,286	(2,714)
Charges for Services	8,544,010	8,544,010	7,875,844	(668,166)
Miscellaneous	1,490,403	1,297,701	1,423,856	126,155
Total Revenues	<u>61,215,055</u>	<u>61,685,301</u>	<u>61,188,119</u>	<u>(497,182)</u>
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,694,392	1,694,392	1,551,779	142,613
Materials and Supplies	6,500	7,500	7,186	314
Contractual Services	471,728	342,557	339,388	3,169
Other Expenditures	1,500	800	800	-
Capital Outlay	158,924	287,796	286,884	912
Total 911 Emergency Dispatchers	<u>2,333,044</u>	<u>2,333,045</u>	<u>2,186,037</u>	<u>147,008</u>
Adult Probation:				
Personal Services	700,207	716,082	715,649	433
Materials and Supplies	10,000	10,000	10,000	-
Other Expenditures	500	500	-	500
Total Adult Probation	<u>710,707</u>	<u>726,582</u>	<u>725,649</u>	<u>933</u>
Coroner:				
Personal Services	459,886	495,486	493,394	2,092
Contractual Services	142,500	142,500	141,950	550
Total Coroner:	<u>602,386</u>	<u>637,986</u>	<u>635,344</u>	<u>2,642</u>
Emergency Management:				
Personal Services	249,136	255,636	251,659	3,977
Materials and Supplies	4,303	4,303	4,037	266
Contractual Services	36,054	36,054	32,122	3,932
Other Expenditures	1,600	1,600	400	1,200
Capital Outlay	36,582	30,082	27,213	2,869
Total Emergency Management	<u>327,675</u>	<u>327,675</u>	<u>315,431</u>	<u>12,244</u>
Miscellaneous Transfer:				
Personal Services	290,349	290,349	214,391	75,958
Total Miscellaneous Transfer	<u>290,349</u>	<u>290,349</u>	<u>214,391</u>	<u>75,958</u>
Safety Officer:				
Personal Services	56,222	56,222	42,220	14,002
Materials and Supplies	3,000	3,000	1,025	1,975
Contractual Services	174,281	185,281	171,265	14,016
Other Expenditures	525	525	-	525
Capital Outlay	27,664	27,664	25,640	2,024
Total Safety Officer	<u>261,692</u>	<u>272,692</u>	<u>240,150</u>	<u>32,542</u>
Sheriff:				
Personal Services	17,888,403	17,689,983	17,416,764	273,219
Materials and Supplies	1,023,787	1,085,787	1,023,296	62,491
Contractual Services	1,229,439	1,547,428	1,518,244	29,184
Other Expenditures	44,430	48,860	47,805	1,055
Capital Outlay	454,243	426,243	281,703	144,540
Total Sheriff	<u>20,640,302</u>	<u>20,798,301</u>	<u>20,287,812</u>	<u>510,489</u>
Total Public Safety	<u>25,166,155</u>	<u>25,386,630</u>	<u>24,604,814</u>	<u>781,816</u>

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	390,769	390,769	390,769	-
Total Health and Welfare	390,769	390,769	390,769	-
Miscellaneous Transfer:				
Other Expenditures	68,575	68,575	68,575	-
Total Miscellaneous Transfer	68,575	68,575	68,575	-
Registration of Vital Statistics:				
Other Expenditures	2,100	2,142	2,142	-
Total Registration of Vital Statistics	2,100	2,142	2,142	-
Total Health	461,444	461,486	461,486	-
<u>Human Services:</u>				
General Transfer:				
Other Expenditures	800	800	-	800
Total General Transfer:	800	800	-	800
Indigent Fees:				
Contractual Services	1,560,254	1,610,254	1,568,284	41,970
Total Indigent Fees	1,560,254	1,610,254	1,568,284	41,970
Miscellaneous Transfer:				
Other Expenditures	94,000	94,000	94,000	-
Total Miscellaneous Transfer	94,000	94,000	94,000	-
Veterans Service Commission:				
Personal Services	615,836	627,896	610,064	17,832
Materials and Supplies	45,177	38,677	36,221	2,456
Contractual Services	1,188,242	1,181,882	1,138,639	43,243
Other Expenditures	171,384	182,184	147,056	35,128
Capital Outlay	20,000	10,000	8,339	1,661
Total Veterans Service Commission	2,040,639	2,040,639	1,940,319	100,320
Total Human Services	3,695,693	3,745,693	3,602,603	143,090
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	368,875	368,920	358,920	10,000
Total Agriculture Transfer	368,875	368,920	358,920	10,000
Miscellaneous Transfer:				
Other Expenditures	20,000	20,000	20,000	-
Total Miscellaneous Transfer	20,000	20,000	20,000	-
Total Conservation and Recreation	388,875	388,920	378,920	10,000
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	175,000	175,000	175,000	-
Total Community and Economic Development	175,000	175,000	175,000	-
<u>General Government:</u>				
Annexations:				
Other Expenditures	625	1,569	1,275	294
Total Annexations	625	1,569	1,275	294
Building Code:				
Personal Services	652,568	652,568	639,000	13,568
Materials and Supplies	38,734	22,434	20,098	2,336
Contractual Services	52,579	62,279	61,791	488
Other Expenditures	21,000	27,600	27,497	103
Capital Outlay	55,972	55,972	52,083	3,889
Total Building Code	820,853	820,853	800,469	20,384

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	595,800	594,800	475,468	119,332
Materials and Supplies	78,413	101,173	100,814	359
Contractual Services	11,508	5,608	5,039	569
Other Expenditures	5,000	-	-	-
Capital Outlay	21,300	16,440	16,440	-
Total Building Services	712,021	718,021	597,761	120,260
Bureau of Inspection:				
Contractual Services	136,945	136,945	120,846	16,099
Total Bureau of Inspection	136,945	136,945	120,846	16,099
Capital Improvements:				
Capital Outlay	14,215,141	14,242,353	12,014,148	2,228,205
Total Capital Improvements	14,215,141	14,242,353	12,014,148	2,228,205
Clerk of Courts:				
Personal Services	1,282,754	1,282,754	1,232,620	50,134
Materials and Supplies	26,515	26,515	18,169	8,346
Contractual Services	32,618	32,618	21,888	10,730
Other Expenditures	73,372	88,372	81,338	7,034
Capital Outlay	4,000	4,000	3,907	93
Total Clerk of Courts	1,419,259	1,434,259	1,357,922	76,337
Common Pleas Court:				
Personal Services	880,066	880,066	823,145	56,921
Materials and Supplies	22,685	23,685	15,728	7,957
Contractual Services	88,705	88,892	77,297	11,595
Other Expenditures	5,519	5,519	4,816	703
Capital Outlay	1,000	1,000	675	325
Total Common Pleas Court	997,975	999,162	921,661	77,501
County Treasurer:				
Personal Services	459,730	459,730	438,205	21,525
Materials and Supplies	10,020	10,020	8,281	1,739
Contractual Services	43,345	43,345	37,569	5,776
Other Expenditures	47,000	47,000	46,706	294
Total County Treasurer	560,095	560,095	530,761	29,334
County Auditor:				
Personal Services	712,137	723,496	711,691	11,805
Materials and Supplies	10,180	12,180	12,165	15
Contractual Services	32,322	67,963	63,693	4,270
Other Expenditures	1,599	2,599	2,488	111
Capital Outlay	15,538	13,538	12,341	1,197
Total County Auditor	771,776	819,776	802,378	17,398
County Board of Elections:				
Personal Services	663,358	668,358	640,923	27,435
Materials and Supplies	42,615	32,615	21,492	11,123
Contractual Services	468,155	473,155	356,792	116,363
Other Expenditures	2,600	2,600	2,019	581
Capital Outlay	5,000	5,000	4,855	145
Total County Board of Elections	1,181,728	1,181,728	1,026,081	155,647
County Commissioners:				
Personal Services	568,342	562,842	515,698	47,144
Contractual Services	2,500	2,500	1,988	512
Other Expenditures	15,000	20,500	19,047	1,453
Total County Commissioners	585,842	585,842	536,733	49,109

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	419,691	419,820	401,267	18,553
Materials and Supplies	5,000	5,000	1,388	3,612
Contractual Services	157,600	159,471	147,298	12,173
Other Expenditures	8,600	8,600	6,784	1,816
Capital Outlay	10,577	8,577	4,346	4,231
Total County Planning	601,468	601,468	561,083	40,385
County Prosecutor:				
Personal Services	2,308,932	2,329,932	2,243,512	86,420
Materials and Supplies	59,610	59,610	46,172	13,438
Contractual Services	134,783	113,783	69,533	44,250
Other Expenditures	20,323	20,323	17,610	2,713
Total County Prosecutor	2,523,648	2,523,648	2,376,827	146,821
County Recorder:				
Personal Services	381,296	381,296	378,726	2,570
Materials and Supplies	500	500	273	227
Contractual Services	1,250	1,250	500	750
Other Expenditures	2,800	2,800	2,754	46
Total County Recorder	385,846	385,846	382,253	3,593
Court of Appeals:				
Other Expenditures	35,000	35,000	24,747	10,253
Total Court of Appeals	35,000	35,000	24,747	10,253
Domestic Court:				
Personal Services	1,611,480	1,613,480	1,543,441	70,039
Materials and Supplies	18,875	19,375	19,031	344
Contractual Services	20,422	16,322	14,598	1,724
Other Expenditures	7,000	8,600	8,389	211
Total Domestic Court	1,657,777	1,657,777	1,585,459	72,318
Employee Recreation:				
Other Expenditures	2,035	2,035	-	2,035
Total Employee Recreation	2,035	2,035	-	2,035
Human Resources:				
Personal Services	333,627	333,627	316,053	17,574
Materials and Supplies	1,980	1,980	1,937	43
Contractual Services	96,071	96,071	65,004	31,067
Other Expenditures	4,750	4,750	2,061	2,689
Capital Outlay	2,500	2,500	458	2,042
Total Human Resources	438,928	438,928	385,513	53,415
Humane Officer:				
Other Expenditures	41,500	41,500	41,500	-
Total Humane Officer	41,500	41,500	41,500	-
Information Systems:				
Personal Services	782,061	782,061	705,332	76,729
Materials and Supplies	6,900	6,900	2,997	3,903
Contractual Services	530,422	530,422	476,721	53,701
Other Expenditures	200	200	-	200
Capital Outlay	533,232	533,232	522,803	10,429
Total Information Systems	1,852,815	1,852,815	1,707,853	144,962

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	365,000	453,710	442,512	11,198
Contractual Services	16,000	16,000	12,489	3,511
Total Insurance/Pension/Taxes	381,000	469,710	455,001	14,709
Juvenile Court:				
Personal Services	2,697,117	2,697,117	2,615,432	81,685
Materials and Supplies	17,401	17,401	16,305	1,096
Contractual Services	1,524,677	1,538,917	1,438,408	100,509
Other Expenditures	35,158	35,158	34,630	528
Capital Outlay	26,500	11,500	11,500	-
Total Juvenile Court	4,300,853	4,300,093	4,116,275	183,818
Maintenance & Operations:				
Personal Services	450,563	450,563	383,372	67,191
Materials and Supplies	186,160	186,160	168,360	17,800
Contractual Services	1,709,064	1,709,064	1,495,150	213,914
Other Expenditures	218,000	212,000	156,000	56,000
Capital Outlay	40,417	40,417	36,805	3,612
Total Maintenance & Operations	2,604,204	2,598,204	2,239,687	358,517
Miscellaneous Transfer:				
Personal Services	33,527	33,527	33,527	-
Contractual Services	12,669	13,429	13,429	-
Other Expenditures	7,500	7,500	14	7,486
Total Miscellaneous Transfer	53,696	54,456	46,970	7,486
Municipal Court:				
Personal Services	211,665	211,665	205,735	5,930
Contractual Services	53,000	56,000	52,848	3,152
Total Municipal Court	264,665	267,665	258,583	9,082
Probate Court:				
Personal Services	378,800	378,800	356,826	21,974
Materials and Supplies	7,000	7,000	6,861	139
Contractual Services	10,971	10,971	8,806	2,165
Other Expenditures	33,754	33,754	25,987	7,767
Total Probate Court	430,525	430,525	398,480	32,045
Records Center:				
Personal Services	211,815	211,815	208,527	3,288
Materials and Supplies	6,158	10,158	9,053	1,105
Contractual Services	56,799	52,799	31,295	21,504
Other Expenditures	250	250	179	71
Capital Outlay	37,000	37,000	-	37,000
Total Records Center	312,022	312,022	249,054	62,968
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	500	2,500	500	2,000
Total Road Vacation	500	2,500	500	2,000
Unanticipated Emergency:				
Other Expenditures	10,000	10,000	212	9,788
Total Unanticipated Emergency	10,000	10,000	212	9,788

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	65,750	(65,750)
Total Unclaimed Money	-	-	65,750	(65,750)
Total General Government	37,318,742	37,504,795	33,625,782	3,879,013
Principal Retirement:				
Principal Retirement	50,000	50,000	50,000	-
Total Principal Retirement	50,000	50,000	50,000	-
Total Expenditures	67,255,909	67,712,524	62,898,605	4,813,919
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,040,854)	(6,027,223)	(1,710,486)	4,316,737
Other Financing Sources (Uses):				
Issuance of Debt	4,000,000	4,000,000	-	(4,000,000)
Advances In	223,697	223,697	43,568	(180,129)
Advances Out	(23,158)	(23,158)	(23,158)	-
Transfers Out	(8,038,131)	(9,327,718)	(8,392,238)	935,480
Total Other Financing Sources (Uses)	(3,837,592)	(5,127,179)	(8,371,828)	(3,244,649)
Net Change in Fund Balances	(9,878,446)	(11,154,402)	(10,082,314)	1,072,088
Fund Balance, Beginning of Year	19,489,155	19,489,155	19,489,155	-
Prior Year Encumbrances Appropriated	6,198,729	6,198,729	6,198,729	-
Fund Balance, End of Year	<u>\$ 15,809,438</u>	<u>\$ 14,533,482</u>	<u>\$ 15,605,570</u>	<u>\$ 1,072,088</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,810,180	\$ 10,810,180	\$ 9,849,317	\$ (960,863)
Miscellaneous	40,000	40,000	139,342	99,342
Total Revenues	10,850,180	10,850,180	9,988,659	(861,521)
Expenditures:				
Human Services:				
Personal Services	10,460,372	10,465,931	9,830,671	635,260
Materials and Supplies	145,528	152,109	126,750	25,359
Contractual Services	616,195	636,055	586,571	49,484
Other Expenditures	1,673,706	1,266,982	536,800	730,182
Capital Outlay	110,693	78,693	60,502	18,191
Total Expenditures	13,006,494	12,599,770	11,141,294	1,458,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,156,314)	(1,749,590)	(1,152,635)	596,955
Other Financing Sources (Uses):				
Transfers In	846,217	846,217	432,922	(413,295)
Transfers Out	(450,000)	(450,000)	-	450,000
Total Other Financing Sources (Uses)	396,217	396,217	432,922	36,705
Net Change in Fund Balances	(1,760,097)	(1,353,373)	(719,713)	633,660
Fund Balance, Beginning of Year	1,943,410	1,943,410	1,943,410	-
Prior Year Encumbrances Appropriated	491,994	491,994	491,994	-
Fund Balance, End of Year	\$ 675,307	\$ 1,082,031	\$ 1,715,691	\$ 633,660

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 8,900,181	\$ 8,900,181	\$ 9,183,147	\$ 282,966
Intergovernmental	2,750,442	2,750,442	3,197,667	447,225
Miscellaneous	1,147,736	1,147,736	1,622,066	474,330
Total Revenues	<u>12,798,359</u>	<u>12,798,359</u>	<u>14,002,880</u>	<u>1,204,521</u>
Expenditures:				
Human Services:				
Personal Services	5,798,024	5,788,932	5,403,073	385,859
Materials and Supplies	80,432	81,132	54,393	26,739
Contractual Services	7,364,423	7,372,815	6,706,016	666,799
Other Expenditures	401,274	401,274	281,401	119,873
Capital Outlay	185,499	1,025,340	611,219	414,121
Total Expenditures	<u>13,829,652</u>	<u>14,669,493</u>	<u>13,056,102</u>	<u>1,613,391</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,031,293)	(1,871,134)	946,778	2,817,912
Other Financing Sources (Uses):				
Transfers Out	(77,062)	(477,062)	(77,062)	400,000
Total Other Financing Sources (Uses)	<u>(77,062)</u>	<u>(477,062)</u>	<u>(77,062)</u>	<u>400,000</u>
Net Change in Fund Balances	(1,108,355)	(2,348,196)	869,716	3,217,912
Fund Balance, Beginning of Year	8,024,479	8,024,479	8,024,479	-
Prior Year Encumbrances Appropriated	675,738	675,738	675,738	-
Fund Balance, End of Year	<u>\$ 7,591,862</u>	<u>\$ 6,352,021</u>	<u>\$ 9,569,933</u>	<u>\$ 3,217,912</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,651,124	\$ 3,732,910	\$ 3,735,123	\$ 2,213
Intergovernmental	5,593,029	6,486,336	6,524,692	38,356
Miscellaneous	95,000	95,000	219,933	124,933
Total Revenues	<u>9,339,153</u>	<u>10,314,246</u>	<u>10,479,748</u>	<u>165,502</u>
Expenditures:				
Human Services:				
Materials and Supplies	50	50	-	50
Contractual Services	9,574,793	11,907,773	11,805,368	102,405
Other Expenditures	2,689,300	2,696,481	2,682,973	13,508
Total Expenditures	<u>12,264,143</u>	<u>14,604,304</u>	<u>14,488,341</u>	<u>115,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,924,990)	(4,290,058)	(4,008,593)	281,465
Other Financing Sources (Uses):				
Transfers In	6,450,000	7,200,000	3,550,000	(3,650,000)
Transfers Out	(3,750,000)	(3,783,786)	-	3,783,786
Total Other Financing Sources (Uses)	<u>2,700,000</u>	<u>3,416,214</u>	<u>3,550,000</u>	<u>133,786</u>
Net Change in Fund Balances	(224,990)	(873,844)	(458,593)	415,251
Fund Balance, Beginning of Year	880,160	880,160	880,160	-
Prior Year Encumbrances Appropriated	124,990	124,990	124,990	-
Fund Balance, End of Year	<u>\$ 780,160</u>	<u>\$ 131,306</u>	<u>\$ 546,557</u>	<u>\$ 415,251</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,044,235	\$ 4,044,235	\$ 3,965,751	\$ (78,484)
Intergovernmental	540,696	540,696	540,696	-
Total Revenues	4,584,931	4,584,931	4,506,447	(78,484)
Expenditures:				
Human Services:				
Contractual Services	4,539,302	4,539,302	4,536,136	3,166
Total Expenditures	4,539,302	4,539,302	4,536,136	3,166
Net Change in Fund Balances	45,629	45,629	(29,689)	(75,318)
Fund Balance, Beginning of Year	847,273	847,273	847,273	-
Fund Balance, End of Year	\$ 892,902	\$ 892,902	\$ 817,584	\$ (75,318)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 10,340	\$ 10,340
Special Assessments	31,338	31,338	-
Miscellaneous	-	31,205	31,205
Total Revenues	<u>31,338</u>	<u>72,883</u>	<u>41,545</u>
Expenditures:			
Public Works:			
Capital Outlay	6,663,620	6,223,858	439,762
Total Expenditures	<u>6,663,620</u>	<u>6,223,858</u>	<u>439,762</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,632,282)	(6,150,975)	481,307
Other Financing Sources (Uses):			
Issuance of Debt	2,000,000	2,000,000	-
Transfers In	4,425,000	2,225,000	(2,200,000)
Total Other Financing Sources (Uses)	<u>6,425,000</u>	<u>4,225,000</u>	<u>(2,200,000)</u>
Net Change in Fund Balances	(207,282)	(1,925,975)	(1,718,693)
Fund Balance, Beginning of Year	1,187,849	1,187,849	-
Prior Year Encumbrances Appropriated	1,439,883	1,439,883	-
Fund Balance, End of Year	<u>\$ 2,420,450</u>	<u>\$ 701,757</u>	<u>\$ (1,718,693)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 480,000	\$ 473,112	\$ (6,888)
Fines and Forfeitures	50,000	62,701	12,701
Charges for Services	50,400	58,080	7,680
Miscellaneous	8,800	21,579	12,779
Total Revenues	<u>589,200</u>	<u>615,472</u>	<u>26,272</u>
Expenditures:			
Health:			
Personal Services	518,118	511,195	6,923
Materials and Supplies	48,175	37,483	10,692
Contractual Services	169,010	127,047	41,963
Other Expenditures	5,644	4,732	912
Capital Outlay	10,786	4,874	5,912
Total Expenditures	<u>751,733</u>	<u>685,331</u>	<u>66,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,533)	(69,859)	92,674
Other Financing Sources (Uses):			
Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	-
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	-
Net Change in Fund Balances	(187,533)	(94,859)	92,674
Fund Balance, Beginning of Year	372,039	372,039	-
Prior Year Encumbrances Appropriated	22,239	22,239	-
Fund Balance, End of Year	<u>\$ 206,745</u>	<u>\$ 299,419</u>	<u>\$ 92,674</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,970,000	\$ 2,008,098	\$ 38,098
Total Revenues	<u>1,970,000</u>	<u>2,008,098</u>	<u>38,098</u>
Expenditures:			
General Government:			
Personal Services	1,415,222	1,395,532	19,690
Materials and Supplies	7,180	7,135	45
Contractual Services	589,238	414,249	174,989
Other Expenditures	8,005	5,135	2,870
Capital Outlay	22,355	21,712	643
Total Expenditures	<u>2,042,000</u>	<u>1,843,763</u>	<u>198,237</u>
Net Change in Fund Balances	(72,000)	164,335	236,335
Fund Balance, Beginning of Year	736,888	736,888	-
Prior Year Encumbrances Appropriated	38,398	38,398	-
Fund Balance, End of Year	<u>\$ 703,286</u>	<u>\$ 939,621</u>	<u>\$ 236,335</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 7,778,753	\$ 8,018,245	\$ 239,492
Fines and Forfeitures	180,000	155,721	(24,279)
Miscellaneous	250,000	192,916	(57,084)
Total Revenues	<u>8,208,753</u>	<u>8,366,882</u>	<u>158,129</u>
Expenditures:			
Public Works:			
Personal Services	4,330,852	4,081,799	249,053
Materials and Supplies	1,355,645	1,165,013	190,632
Contractual Services	1,800,279	1,703,737	96,542
Other Expenditures	6,928	6,834	94
Capital Outlay	2,799,619	2,224,168	575,451
Debt service:			
Principal Retirement	49,765	49,765	-
Interest and Fiscal Charges	38,157	28,131	10,026
Total Expenditures	<u>10,381,245</u>	<u>9,259,447</u>	<u>1,121,798</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,172,492)	(892,565)	1,279,927
Other Financing Sources (Uses):			
Transfers In	350,000	-	(350,000)
Transfers Out	(19,078)	(19,078)	-
Total Other Financing Sources (Uses)	<u>330,922</u>	<u>(19,078)</u>	<u>(350,000)</u>
Net Change in Fund Balances	(1,841,570)	(911,643)	929,927
Fund Balance, Beginning of Year	1,629,852	1,629,852	-
Prior Year Encumbrances Appropriated	818,474	818,474	-
Fund Balance, End of Year	<u>\$ 606,756</u>	<u>\$ 1,536,683</u>	<u>\$ 929,927</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 692,766	\$ 603,562	\$ (89,204)
Charges for Services	65,000	62,006	(2,994)
Miscellaneous	-	354	354
Total Revenues	<u>757,766</u>	<u>665,922</u>	<u>(91,844)</u>
Expenditures:			
Public Safety:			
Personal Services	444,501	407,419	37,082
Materials and Supplies	92,529	54,082	38,447
Contractual Services	180,409	136,554	43,855
Other Expenditures	35,886	24,789	11,097
Capital Outlay	105,327	84,052	21,275
Total Expenditures	<u>858,652</u>	<u>706,896</u>	<u>151,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,886)	(40,974)	59,912
Other Financing Sources (Uses):			
Advances Out	(20,410)	(20,410)	-
Total Other Financing Sources (Uses)	<u>(20,410)</u>	<u>(20,410)</u>	<u>-</u>
Net Change in Fund Balances	(121,296)	(61,384)	59,912
Fund Balance, Beginning of Year	213,294	213,294	-
Prior Year Encumbrances Appropriated	55,161	55,161	-
Fund Balance, End of Year	<u>\$ 147,159</u>	<u>\$ 207,071</u>	<u>\$ 59,912</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,177,501	\$ 992,112	\$ (185,389)
Investment Earnings	5,500	2,938	(2,562)
Charges for Services	160,000	180,030	20,030
Miscellaneous	26,000	-	(26,000)
Total Revenues	<u>1,369,001</u>	<u>1,175,080</u>	<u>(193,921)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	369,410	348,638	20,772
Materials and Supplies	1,500	1,105	395
Contractual Services	1,162,667	712,794	449,873
Other Expenditures	5,000	3,123	1,877
Total Expenditures	<u>1,538,577</u>	<u>1,065,660</u>	<u>472,917</u>
Net Change in Fund Balances	(169,576)	109,420	278,996
Fund Balance, Beginning of Year	593,792	593,792	-
Prior Year Encumbrances Appropriated	183,529	183,529	-
Fund Balance, End of Year	<u>\$ 607,745</u>	<u>\$ 886,741</u>	<u>\$ 278,996</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 617,765	\$ 620,490	\$ 2,725
Miscellaneous	-	3,767	3,767
Total Revenues	<u>617,765</u>	<u>624,257</u>	<u>6,492</u>
Expenditures:			
Public Works:			
Personal Services	240,208	229,749	10,459
Materials and Supplies	12,677	8,485	4,192
Contractual Services	393,421	387,499	5,922
Other Expenditures	86,083	62,716	23,367
Capital Outlay	2,470	2,220	250
Total Expenditures	<u>734,859</u>	<u>690,669</u>	<u>44,190</u>
 Net Change in Fund Balances	 (117,094)	 (66,412)	 50,682
 Fund Balance, Beginning of Year	 149,069	 149,069	 -
Prior Year Encumbrances Appropriated	48,514	48,514	-
Fund Balance, End of Year	<u>\$ 80,489</u>	<u>\$ 131,171</u>	<u>\$ 50,682</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,941,990	\$ 2,433,526	\$ (508,464)
Charges for Services	617,551	587,818	(29,733)
Miscellaneous	-	15,647	15,647
Total Revenues	<u>3,559,541</u>	<u>3,036,991</u>	<u>(522,550)</u>
Expenditures:			
Human Services:			
Personal Services	2,856,893	2,589,126	267,767
Materials and Supplies	20,544	13,827	6,717
Contractual Services	597,774	434,222	163,552
Other Expenditures	53,500	44,461	9,039
Capital Outlay	400,000	382,871	17,129
Total Expenditures	<u>3,928,711</u>	<u>3,464,507</u>	<u>464,204</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(369,170)	(427,516)	(58,346)
Other Financing Sources (Uses):			
Transfers In	350,000	350,000	-
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	(19,170)	(77,516)	(58,346)
Fund Balance, Beginning of Year	725,698	725,698	-
Prior Year Encumbrances Appropriated	32,843	32,843	-
Fund Balance, End of Year	<u>\$ 739,371</u>	<u>\$ 681,025</u>	<u>\$ (58,346)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 20,000	\$ 21,372	\$ 1,372
Total Revenues	<u>20,000</u>	<u>21,372</u>	<u>1,372</u>
Expenditures:			
General Government:			
Other Expenditures	41,167	26,625	14,542
Total Expenditures	<u>41,167</u>	<u>26,625</u>	<u>14,542</u>
Net Change in Fund Balances	(21,167)	(5,253)	15,914
Fund Balance, Beginning of Year	17,431	17,431	-
Prior Year Encumbrances Appropriated	3,736	3,736	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 15,914</u>	<u>\$ 15,914</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 165,100	\$ 152,752	\$ (12,348)
Total Revenues	<u>165,100</u>	<u>152,752</u>	<u>(12,348)</u>
Expenditures:			
General Government:			
Contractual Services	116,532	20,943	95,589
Total Expenditures	<u>116,532</u>	<u>20,943</u>	<u>95,589</u>
Net Change in Fund Balances	48,568	131,809	83,241
Fund Balance, Beginning of Year	414,641	414,641	-
Prior Year Encumbrances Appropriated	2,532	2,532	-
Fund Balance, End of Year	<u>\$ 465,741</u>	<u>\$ 548,982</u>	<u>\$ 83,241</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 28,300	\$ 33,750	\$ 5,450
Total Revenues	<u>28,300</u>	<u>33,750</u>	<u>5,450</u>
Expenditures:			
General Government:			
Contractual Services	79,000	46,856	32,144
Total Expenditures	<u>79,000</u>	<u>46,856</u>	<u>32,144</u>
Net Change in Fund Balances	(50,700)	(13,106)	37,594
Fund Balance, Beginning of Year	93,824	93,824	-
Fund Balance, End of Year	<u>\$ 43,124</u>	<u>\$ 80,718</u>	<u>\$ 37,594</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,409,892	\$ 1,488,396	\$ 78,504
Miscellaneous	-	4,056	4,056
Total Revenues	1,409,892	1,492,452	82,560
Expenditures:			
General Government:			
Personal Services	887,917	866,839	21,078
Materials and Supplies	14,220	9,380	4,840
Contractual Services	70,431	62,552	7,879
Other Expenditures	25,344	21,847	3,497
Capital Outlay	8,300	2,742	5,558
Total Expenditures	1,006,212	963,360	42,852
 Net Change in Fund Balances	 403,680	 529,092	 125,412
 Fund Balance, Beginning of Year	 1,913,561	 1,913,561	 -
Prior Year Encumbrances Appropriated	8,656	8,656	-
Fund Balance, End of Year	\$ 2,325,897	\$ 2,451,309	\$ 125,412

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 100,000	\$ 109,256	\$ 9,256
Total Revenues	<u>100,000</u>	<u>109,256</u>	<u>9,256</u>
Expenditures:			
General Government:			
Contractual Services	250,000	92,113	157,887
Total Expenditures	<u>250,000</u>	<u>92,113</u>	<u>157,887</u>
Net Change in Fund Balances	(150,000)	17,143	167,143
Fund Balance, Beginning of Year	563,355	563,355	-
Fund Balance, End of Year	<u>\$ 413,355</u>	<u>\$ 580,498</u>	<u>\$ 167,143</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 131,724	\$ 128,294	\$ (3,430)
Miscellaneous	-	379	379
Total Revenues	<u>131,724</u>	<u>128,673</u>	<u>(3,051)</u>
Expenditures:			
Public Safety:			
Personal Services	65,611	65,074	537
Contractual Services	117,369	87,914	29,455
Total Expenditures	<u>182,980</u>	<u>152,988</u>	<u>29,992</u>
Net Change in Fund Balances	(51,256)	(24,315)	26,941
Fund Balance, Beginning of Year	93,877	93,877	-
Prior Year Encumbrances Appropriated	19,369	19,369	-
Fund Balance, End of Year	<u>\$ 61,990</u>	<u>\$ 88,931</u>	<u>\$ 26,941</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 449,165	\$ 331,178	\$ (117,987)
Charges for Services	269,000	296,699	27,699
Miscellaneous	658	2,239	1,581
Total Revenues	<u>718,823</u>	<u>630,116</u>	<u>(88,707)</u>
Expenditures:			
Public Safety:			
Personal Services	316,240	316,239	1
Contractual Services	292,789	231,413	61,376
Other Expenditures	21,621	20,192	1,429
Total Expenditures	<u>630,650</u>	<u>567,844</u>	<u>62,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,173	62,272	(25,901)
Other Financing Sources (Uses):			
Advances In	-	23,158	23,158
Advances Out	-	(23,158)	(23,158)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	88,173	62,272	(25,901)
Fund Balance, Beginning of Year	209,785	209,785	-
Prior Year Encumbrances Appropriated	16,804	16,804	-
Fund Balance, End of Year	<u>\$ 314,762</u>	<u>\$ 288,861</u>	<u>\$ (25,901)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

LOCAL DELIQUENCY PREVENTION FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 600	\$ 718	\$ 118
Total Revenues	<u>600</u>	<u>718</u>	<u>118</u>
Expenditures:			
Public Safety:			
Contractual Services	12,000	-	12,000
Total Expenditures	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Net Change in Fund Balances	(11,400)	718	12,118
Fund Balance, Beginning of Year	12,911	12,911	-
Fund Balance, End of Year	<u>\$ 1,511</u>	<u>\$ 13,629</u>	<u>\$ 12,118</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 580	\$ 580
Total Revenues	<u>-</u>	<u>580</u>	<u>580</u>
Expenditures:			
Public Safety:			
Contractual Services	1,355	1,139	216
Total Expenditures	<u>1,355</u>	<u>1,139</u>	<u>216</u>
Net Change in Fund Balances	(1,355)	(559)	796
Fund Balance, Beginning of Year	3,500	3,500	-
Fund Balance, End of Year	<u>\$ 2,145</u>	<u>\$ 2,941</u>	<u>\$ 796</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ 31,380	\$ 35,016	\$ 3,636
Total Revenues	<u>31,380</u>	<u>35,016</u>	<u>3,636</u>
Expenditures:			
Public Safety:			
Contractual Services	1,365	1,365	-
Other Expenditures	59,294	33,687	25,607
Total Expenditures	<u>60,659</u>	<u>35,052</u>	<u>25,607</u>
Net Change in Fund Balances	(29,279)	(36)	29,243
Fund Balance, Beginning of Year	67,147	67,147	-
Prior Year Encumbrances Appropriated	8,887	8,887	-
Fund Balance, End of Year	<u>\$ 46,755</u>	<u>\$ 75,998</u>	<u>\$ 29,243</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

SOUTHWEST LICKING WATERSHED FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

JOHNSTOWN-MONROE SEWER FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 1,055	\$ 155
Total Revenues	<u>900</u>	<u>1,055</u>	<u>155</u>
Expenditures:			
General Government:			
Contractual Services	6,500	-	6,500
Total Expenditures	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Net Change in Fund Balances	(5,600)	1,055	6,655
Fund Balance, Beginning of Year	7,811	7,811	-
Fund Balance, End of Year	<u>\$ 2,211</u>	<u>\$ 8,866</u>	<u>\$ 6,655</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

BUILDINGS AND FLOOD PLAIN FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 35,000	\$ 35,853	\$ 853
Total Revenues	<u>35,000</u>	<u>35,853</u>	<u>853</u>
Expenditures:			
Human Services:			
Contractual Services	45,000	35,372	9,628
Total Expenditures	<u>45,000</u>	<u>35,372</u>	<u>9,628</u>
Net Change in Fund Balances	(10,000)	481	10,481
Fund Balance, Beginning of Year	19,122	19,122	-
Fund Balance, End of Year	<u>\$ 9,122</u>	<u>\$ 19,603</u>	<u>\$ 10,481</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 65,215	\$ (18,785)
Total Revenues	<u>84,000</u>	<u>65,215</u>	<u>(18,785)</u>
Expenditures:			
General Government:			
Other Expenditures	308,264	19,112	289,152
Total Expenditures	<u>308,264</u>	<u>19,112</u>	<u>289,152</u>
Net Change in Fund Balances	(224,264)	46,103	270,367
Fund Balance, Beginning of Year	332,910	332,910	-
Prior Year Encumbrances Appropriated	6,355	6,355	-
Fund Balance, End of Year	<u>\$ 115,001</u>	<u>\$ 385,368</u>	<u>\$ 270,367</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
General Government:			
Contractual Services	21,242	401	20,841
Total Expenditures	<u>21,242</u>	<u>401</u>	<u>20,841</u>
Net Change in Fund Balances	(21,242)	(401)	20,841
Fund Balance, Beginning of Year	21,242	21,242	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 20,841</u>	<u>\$ 20,841</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 173,360	\$ 33,360
Total Revenues	<u>140,000</u>	<u>173,360</u>	<u>33,360</u>
Expenditures:			
General Government:			
Materials and Supplies	266,386	208,822	57,564
Other Expenditures	35,600	35,600	-
Total Expenditures	<u>301,986</u>	<u>244,422</u>	<u>57,564</u>
Net Change in Fund Balances	(161,986)	(71,062)	90,924
Fund Balance, Beginning of Year	98,860	98,860	-
Prior Year Encumbrances Appropriated	66,986	66,986	-
Fund Balance, End of Year	<u>\$ 3,860</u>	<u>\$ 94,784</u>	<u>\$ 90,924</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 482,000	\$ 412,361	\$ (69,639)
Miscellaneous	-	1,732	1,732
Total Revenues	<u>482,000</u>	<u>414,093</u>	<u>(67,907)</u>
Expenditures:			
General Government:			
Personal Services	408,196	335,030	73,166
Materials and Supplies	2,000	1,000	1,000
Contractual Services	332,003	140,810	191,193
Other Expenditures	6,536	2,929	3,607
Capital Outlay	18,500	12,290	6,210
Total Expenditures	<u>767,235</u>	<u>492,059</u>	<u>275,176</u>
Net Change in Fund Balances	(285,235)	(77,966)	207,269
Fund Balance, Beginning of Year	788,034	788,034	-
Prior Year Encumbrances Appropriated	3,362	3,362	-
Fund Balance, End of Year	<u>\$ 506,161</u>	<u>\$ 713,430</u>	<u>\$ 207,269</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 23,158	\$ 676	\$ (22,482)
Fines and Forfeitures	75,000	86,077	11,077
Total Revenues	<u>98,158</u>	<u>86,753</u>	<u>(11,405)</u>
Expenditures:			
Public Safety:			
Contractual Services	82,338	64,177	18,161
Total Expenditures	<u>82,338</u>	<u>64,177</u>	<u>18,161</u>
Net Change in Fund Balances	15,820	22,576	6,756
Fund Balance, Beginning of Year	224,660	224,660	-
Fund Balance, End of Year	<u>\$ 240,480</u>	<u>\$ 247,236</u>	<u>\$ 6,756</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	51,407	51,407	-
Fund Balance, End of Year	\$ 51,407	\$ 51,407	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 333,248	\$ 333,848	\$ 600
Total Revenues	<u>333,248</u>	<u>333,848</u>	<u>600</u>
Expenditures:			
Public Safety:			
Capital Outlay	604,014	252,865	351,149
Total Expenditures	<u>604,014</u>	<u>252,865</u>	<u>351,149</u>
Net Change in Fund Balances	(270,766)	80,983	351,749
Fund Balance, Beginning of Year	586,392	586,392	-
Prior Year Encumbrances Appropriated	60,398	60,398	-
Fund Balance, End of Year	<u>\$ 376,024</u>	<u>\$ 727,773</u>	<u>\$ 351,749</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 464,037	\$ 462,189	\$ (1,848)
Miscellaneous	-	647	647
Total Revenues	464,037	462,836	(1,201)
Expenditures:			
Public Safety:			
Personal Services	404,461	353,465	50,996
Materials and Supplies	1,300	-	1,300
Contractual Services	403,293	135,599	267,694
Other Expenditures	60,312	7,345	52,967
Total Expenditures	869,366	496,409	372,957
 Net Change in Fund Balances	 (405,329)	 (33,573)	 371,756
 Fund Balance, Beginning of Year	 685,710	 685,710	 -
Prior Year Encumbrances Appropriated	99,493	99,493	-
Fund Balance, End of Year	\$ 379,874	\$ 751,630	\$ 371,756

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,990,224	\$ 1,990,224	\$ -
Charges for Services	2,562,874	1,361,071	(1,201,803)
Miscellaneous	-	3,694	3,694
Total Revenues	<u>4,553,098</u>	<u>3,354,989</u>	<u>(1,198,109)</u>
Expenditures:			
General Government:			
Personal Services	624,647	623,725	922
Materials and Supplies	600	599	1
Contractual Services	2,408,463	2,408,366	97
Other Expenditures	844	843	1
Capital Outlay	464,073	464,073	-
Total Expenditures	<u>3,498,627</u>	<u>3,497,606</u>	<u>1,021</u>
Net Change in Fund Balances	1,054,471	(142,617)	(1,197,088)
Fund Balance, Beginning of Year	203,999	203,999	-
Prior Year Encumbrances Appropriated	22,338	22,338	-
Fund Balance, End of Year	<u>\$ 1,280,808</u>	<u>\$ 83,720</u>	<u>\$ (1,197,088)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 6,728	\$ 120,252	\$ 113,524
Total Revenues	<u>6,728</u>	<u>120,252</u>	<u>113,524</u>
Expenditures:			
Public Works:			
Contractual Services	689,937	75,522	614,415
Total Expenditures	<u>689,937</u>	<u>75,522</u>	<u>614,415</u>
Net Change in Fund Balances	(683,209)	44,730	727,939
Fund Balance, Beginning of Year	690,851	690,851	-
Prior Year Encumbrances Appropriated	1,296	1,296	-
Fund Balance, End of Year	<u>\$ 8,938</u>	<u>\$ 736,877</u>	<u>\$ 727,939</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 90,834	\$ 90,834	\$ -
Total Revenues	<u>90,834</u>	<u>90,834</u>	<u>-</u>
Expenditures:			
Public Safety:			
Capital Outlay	100,399	74,074	26,325
Total Expenditures	<u>100,399</u>	<u>74,074</u>	<u>26,325</u>
Net Change in Fund Balances	(9,565)	16,760	26,325
Fund Balance, Beginning of Year	190,878	190,878	-
Fund Balance, End of Year	<u>\$ 181,313</u>	<u>\$ 207,638</u>	<u>\$ 26,325</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,750	\$ 86,151	\$ 1,401
Miscellaneous	-	234	234
Total Revenues	84,750	86,385	1,635
Expenditures:			
General Government:			
Personal Services	6,059	6,059	-
Materials and Supplies	81,984	75,149	6,835
Contractual Services	5,940	5,940	-
Other Expenditures	8,191	8,002	189
Total Expenditures	102,174	95,150	7,024
Net Change in Fund Balances	(17,424)	(8,765)	8,659
Fund Balance, Beginning of Year	52,091	52,091	-
Prior Year Encumbrances Appropriated	13,715	13,715	-
Fund Balance, End of Year	\$ 48,382	\$ 57,041	\$ 8,659

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 24,531	\$ 24,531
Total Revenues	<u>-</u>	<u>24,531</u>	<u>24,531</u>
Expenditures:			
General Government:			
Contractual Services	32,963	12,846	20,117
Total Expenditures	<u>32,963</u>	<u>12,846</u>	<u>20,117</u>
Net Change in Fund Balances	(32,963)	11,685	44,648
Fund Balance, Beginning of Year	120,040	120,040	-
Prior Year Encumbrances Appropriated	7,963	7,963	-
Fund Balance, End of Year	<u>\$ 95,040</u>	<u>\$ 139,688</u>	<u>\$ 44,648</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

MEDIATION INSTITUTIONALIZATION GRANT FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 41,659	\$ 84,011	\$ 42,352
Miscellaneous	2,860	2,860	-
Total Revenues	44,519	86,871	42,352
Expenditures:			
Debt service:			
Principal Retirement	8,864,705	8,864,705	-
Interest and Fiscal Charges	965,453	904,209	61,244
Total Expenditures	9,830,158	9,768,914	61,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,785,639)	(9,682,043)	103,596
Other Financing Sources (Uses):			
Issuance of Debt	7,300,000	7,300,000	-
Premium on Issuance	96,215	204,041	107,826
Transfers In	231,724	1,955,456	1,723,732
Total Other Financing Sources (Uses)	7,627,939	9,459,497	1,831,558
Net Change in Fund Balances	(2,157,700)	(222,546)	1,935,154
Fund Balance, Beginning of Year	1,856,958	1,856,958	-
Fund Balance, End of Year	<u>\$ (300,742)</u>	<u>\$ 1,634,412</u>	<u>\$ 1,935,154</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 35,000	\$ 22,275	\$ (12,725)
Total Revenues	<u>35,000</u>	<u>22,275</u>	<u>(12,725)</u>
Expenditures:			
Debt service:			
Principal Retirement	27,634	27,634	-
Interest and Fiscal Charges	<u>19,513</u>	<u>15,842</u>	<u>3,671</u>
Total Expenditures	<u>47,147</u>	<u>43,476</u>	<u>3,671</u>
Net Change in Fund Balances	(12,147)	(21,201)	(9,054)
Fund Balance, Beginning of Year	27,851	27,851	-
Fund Balance, End of Year	<u>\$ 15,704</u>	<u>\$ 6,650</u>	<u>\$ (9,054)</u>

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Board of Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Community Mental Health Fund

To account for monies received from Licking and Knox County levies and for the proceeds of state and federal grants received in the name of the Community Mental Health District.

Soil and Water Conservation Fund

To account for revenues and expenses of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for revenues and expenses of the Solid Waste Disposal District.

Licking Parks District Fund

To account for revenues and expenses of the Licking Parks District.

Metropolitan Planning Organization Fund

To account for revenues and expenses of the Licking County Metro Planning Organization.

Property Tax Fund

To account for various tax and tax-related revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Tax Fund

To account for various revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Local Government Fund

To account for local government fund revenues collected on behalf of the County and other political subdivisions within the County.

Libraries Fund

To account for intergovernmental revenues collected on behalf of district libraries and park districts.

Law Library Fund

To account for fine money collected on behalf of the Law Library.

Motor Vehicle License Tax Fund

To account for motor vehicle license taxes collected on behalf of the County and other political subdivisions within the County.

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

Motor Vehicle Permissive Tax Fund

To account for motor vehicle permissive taxes collected on behalf of the County and other political subdivisions within the County.

Advance Pay Real Estate Fund

To account for advance paid real estate taxes collected on behalf of the County and other political subdivisions within the County.

Hotel - Motel Tax Fund

To account for hotel and motel taxes collected on behalf of the Tourism Council.

CODE-TF Fund

To account for revenues collected on behalf of the Central Ohio Drug Enforcement Task Force.

County Court Fund

To account for auto title, probate court, and juvenile court revenues collected on behalf of the Clerk of Courts.

Alimony and Child Support Fund

To account for alimony and child support receipts collected on behalf of beneficiaries.

Inmate Fund

To account for receipts collected on behalf of inmates in the Licking County Jail.

Sheriff Fund

To account for receipts collected on behalf of the County Sheriff's civil account.

Workers' Compensation Fund

To account for workers compensation payments made from each County department.

Board of Elections Fees Fund

To account for elections revenues collected on behalf of the Ohio Elections Commission.

Law Enforcement Training Fund

To account for revenues collected on behalf of peace officers and troopers for professional training programs.

Family and Children First Fund

To account for revenues collected on behalf of the Family and Children First Council for early intervention toward newborns and teen pregnancy prevention programs.

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Board of Health</u>				
Assets:				
Pooled Cash and Investments	3,911,944	6,325,644	(5,748,793)	4,488,795
Receivables:				
Intergovernmental	-	9,955	-	9,955
Accounts	-	599	-	599
Total Assets	<u>3,911,944</u>	<u>6,336,198</u>	<u>(5,748,793)</u>	<u>4,499,349</u>
Liabilities:				
Undistributed Monies	3,852,196	6,395,946	(5,779,846)	4,468,296
Accounts Payable	59,748	31,053	(59,748)	31,053
Total Liabilities	<u>\$ 3,911,944</u>	<u>\$ 6,426,999</u>	<u>\$ (5,839,594)</u>	<u>\$ 4,499,349</u>
<u>Community Mental Health</u>				
Assets:				
Pooled Cash and Investments	9,060,992	8,118,128	(7,360,954)	9,818,166
Receivables:				
Intergovernmental	101,576	208,033	(101,576)	208,033
Total Assets	<u>9,162,568</u>	<u>8,326,161</u>	<u>(7,462,530)</u>	<u>10,026,199</u>
Liabilities:				
Undistributed Monies	8,920,075	8,568,654	(7,740,901)	9,747,828
Accounts Payable	242,493	278,371	(242,493)	278,371
Total Liabilities	<u>\$ 9,162,568</u>	<u>\$ 8,847,025</u>	<u>\$ (7,983,394)</u>	<u>\$ 10,026,199</u>
<u>Soil and Water Conservation</u>				
Assets:				
Pooled Cash and Investments	148,862	944,853	(942,513)	151,202
Receivables:				
Intergovernmental	-	301	-	301
Special Assessments	65,178	648,112	(65,178)	648,112
Total Assets	<u>214,040</u>	<u>1,593,266</u>	<u>(1,007,691)</u>	<u>799,615</u>
Liabilities:				
Undistributed Monies	212,462	1,594,844	(1,011,406)	795,900
Accounts Payable	1,578	3,715	(1,578)	3,715
Total Liabilities	<u>\$ 214,040</u>	<u>\$ 1,598,559</u>	<u>\$ (1,012,984)</u>	<u>\$ 799,615</u>
<u>Solid Waste Disposal</u>				
Assets:				
Pooled Cash and Investments	7,216,129	3,172,383	(2,517,286)	7,871,226
Receivables:				
Intergovernmental	440,098	566,182	(440,098)	566,182
Total Assets	<u>7,656,227</u>	<u>3,738,565</u>	<u>(2,957,384)</u>	<u>8,437,408</u>
Liabilities:				
Undistributed Monies	7,652,086	3,742,706	(2,961,685)	8,433,107
Accounts Payable	4,141	4,301	(4,141)	4,301
Total Liabilities	<u>\$ 7,656,227</u>	<u>\$ 3,747,007</u>	<u>\$ (2,965,826)</u>	<u>\$ 8,437,408</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	1,420,818	1,029,328	(1,028,871)	1,421,275
Receivables:				
Intergovernmental	-	440	-	440
Total Assets	<u>1,420,818</u>	<u>1,029,768</u>	<u>(1,028,871)</u>	<u>1,421,715</u>
Liabilities:				
Undistributed Monies	1,384,838	1,065,748	(1,043,154)	1,407,432
Accounts Payable	35,980	14,283	(35,980)	14,283
Total Liabilities	<u>\$ 1,420,818</u>	<u>\$ 1,080,031</u>	<u>\$ (1,079,134)</u>	<u>\$ 1,421,715</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	807,609	470,296	(337,869)	940,036
Receivables:				
Intergovernmental	177,625	-	(177,625)	-
Total Assets	<u>985,234</u>	<u>470,296</u>	<u>(515,494)</u>	<u>940,036</u>
Liabilities:				
Undistributed Monies	985,055	470,475	(515,494)	940,036
Accounts Payable	179	-	(179)	-
Total Liabilities	<u>\$ 985,234</u>	<u>\$ 470,475</u>	<u>\$ (515,673)</u>	<u>\$ 940,036</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	7,854,711	225,949,293	(222,708,950)	11,095,054
Receivables:				
Taxes	207,164,633	232,637,169	(207,164,633)	232,637,169
Intergovernmental	9,714,962	10,644,136	(9,714,962)	10,644,136
Total Assets	<u>224,734,306</u>	<u>469,230,598</u>	<u>(439,588,545)</u>	<u>254,376,359</u>
Liabilities:				
Due to Other Governments	224,734,306	469,230,598	(439,588,545)	254,376,359
Total Liabilities	<u>\$ 224,734,306</u>	<u>\$ 469,230,598</u>	<u>\$ (439,588,545)</u>	<u>\$ 254,376,359</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	442,492	131,240,468	(131,209,192)	473,768
Receivables:				
Intergovernmental	1,099,287	1,118,784	(1,099,287)	1,118,784
Special Assessments	4,935,025	6,495,471	(4,935,025)	6,495,471
Total Assets	<u>6,476,804</u>	<u>138,854,723</u>	<u>(137,243,504)</u>	<u>8,088,023</u>
Liabilities:				
Due to Other Governments	6,476,804	138,854,723	(137,243,504)	8,088,023
Total Liabilities	<u>\$ 6,476,804</u>	<u>\$ 138,854,723</u>	<u>\$ (137,243,504)</u>	<u>\$ 8,088,023</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	27,915	3,980,946	(3,980,949)	27,912
Receivables:				
Intergovernmental	1,050,905	1,081,773	(1,050,905)	1,081,773
Total Assets	<u>1,078,820</u>	<u>5,062,719</u>	<u>(5,031,854)</u>	<u>1,109,685</u>
Liabilities:				
Due to Other Governments	1,078,820	5,062,719	(5,031,854)	1,109,685
Total Liabilities	<u>\$ 1,078,820</u>	<u>\$ 5,062,719</u>	<u>\$ (5,031,854)</u>	<u>\$ 1,109,685</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	3	5,833,898	(5,833,898)	3
Receivables:				
Intergovernmental	2,176,904	2,219,098	(2,176,904)	2,219,098
Total Assets	<u>2,176,907</u>	<u>8,052,996</u>	<u>(8,010,802)</u>	<u>2,219,101</u>
Liabilities:				
Due to Other Governments	2,176,907	8,052,996	(8,010,802)	2,219,101
Total Liabilities	<u>\$ 2,176,907</u>	<u>\$ 8,052,996</u>	<u>\$ (8,010,802)</u>	<u>\$ 2,219,101</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	245	5,294,387	(5,293,688)	944
Receivables:				
Intergovernmental	620,575	625,563	(620,575)	625,563
Total Assets	<u>620,820</u>	<u>5,919,950</u>	<u>(5,914,263)</u>	<u>626,507</u>
Liabilities:				
Due to Other Governments	620,820	5,919,950	(5,914,263)	626,507
Total Liabilities	<u>\$ 620,820</u>	<u>\$ 5,919,950</u>	<u>\$ (5,914,263)</u>	<u>\$ 626,507</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	1,162,352	1,377,087	(973,910)	1,565,529
Receivables:				
Intergovernmental	237,939	241,828	(237,939)	241,828
Total Assets	<u>1,400,291</u>	<u>1,618,915</u>	<u>(1,211,849)</u>	<u>1,807,357</u>
Liabilities:				
Due to Other Governments	1,400,291	1,618,915	(1,211,849)	1,807,357
Total Liabilities	<u>\$ 1,400,291</u>	<u>\$ 1,618,915</u>	<u>\$ (1,211,849)</u>	<u>\$ 1,807,357</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	9,766	15,740	(14,483)	11,023
Total Assets	<u>9,766</u>	<u>15,740</u>	<u>(14,483)</u>	<u>11,023</u>
Liabilities:				
Undistributed Monies	9,766	15,740	(14,483)	11,023
Total Liabilities	<u>\$ 9,766</u>	<u>\$ 15,740</u>	<u>\$ (14,483)</u>	<u>\$ 11,023</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	44,198	455,290	(468,667)	30,821
Receivables:				
Intergovernmental	31,646	38,074	(31,646)	38,074
Total Assets	<u>75,844</u>	<u>493,364</u>	<u>(500,313)</u>	<u>68,895</u>
Liabilities:				
Undistributed Monies	75,844	493,364	(500,313)	68,895
Total Liabilities	<u>\$ 75,844</u>	<u>\$ 493,364</u>	<u>\$ (500,313)</u>	<u>\$ 68,895</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	454,513	512,095	(453,376)	513,232
Total Assets	<u>454,513</u>	<u>512,095</u>	<u>(453,376)</u>	<u>513,232</u>
Liabilities:				
Undistributed Monies	454,513	512,095	(453,376)	513,232
Total Liabilities	<u>\$ 454,513</u>	<u>\$ 512,095</u>	<u>\$ (453,376)</u>	<u>\$ 513,232</u>
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	76,337	13,520	(53,030)	36,827
Cash and Cash Equivalents in Segregated Accounts	1,569,988	51,058,509	(50,729,222)	1,899,275
Total Assets	<u>1,646,325</u>	<u>51,072,029</u>	<u>(50,782,252)</u>	<u>1,936,102</u>
Liabilities:				
Undistributed Monies	1,641,705	51,076,649	(50,782,252)	1,936,102
Accounts Payable	4,620	-	(4,620)	-
Total Liabilities	<u>\$ 1,646,325</u>	<u>\$ 51,076,649</u>	<u>\$ (50,786,872)</u>	<u>\$ 1,936,102</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	4,494	1,856,671	(1,855,023)	6,142
Total Assets	<u>4,494</u>	<u>1,856,671</u>	<u>(1,855,023)</u>	<u>6,142</u>
Liabilities:				
Undistributed Monies	4,494	1,856,671	(1,855,023)	6,142
Total Liabilities	<u>\$ 4,494</u>	<u>\$ 1,856,671</u>	<u>\$ (1,855,023)</u>	<u>\$ 6,142</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	40,285	674,286	(662,025)	52,546
Total Assets	<u>40,285</u>	<u>674,286</u>	<u>(662,025)</u>	<u>52,546</u>
Liabilities:				
Undistributed Monies	40,285	674,286	(662,025)	52,546
Total Liabilities	<u>\$ 40,285</u>	<u>\$ 674,286</u>	<u>\$ (662,025)</u>	<u>\$ 52,546</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	359,891	9,132,111	(9,149,160)	342,842
Total Assets	<u>359,891</u>	<u>9,132,111</u>	<u>(9,149,160)</u>	<u>342,842</u>
Liabilities:				
Undistributed Monies	359,891	9,132,111	(9,149,160)	342,842
Total Liabilities	<u>\$ 359,891</u>	<u>\$ 9,132,111</u>	<u>\$ (9,149,160)</u>	<u>\$ 342,842</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,909,549	287,290	(273,260)	1,923,579
Receivables:				
Intergovernmental	-	36	-	36
Total Assets	<u>1,909,549</u>	<u>287,326</u>	<u>(273,260)</u>	<u>1,923,615</u>
Liabilities:				
Due to Other Governments	-	1,816	-	1,816
Undistributed Monies	1,909,549	287,326	(275,076)	1,921,799
Total Liabilities	<u>\$ 1,909,549</u>	<u>\$ 289,142</u>	<u>\$ (275,076)</u>	<u>\$ 1,923,615</u>
<u>Board of Elections Fees</u>				
Assets:				
Pooled Cash and Investments	-	4,340	(4,340)	-
Total Assets	<u>-</u>	<u>4,340</u>	<u>(4,340)</u>	<u>-</u>
Liabilities:				
Undistributed Monies	-	4,340	(4,340)	-
Total Liabilities	<u>\$ -</u>	<u>\$ 4,340</u>	<u>\$ (4,340)</u>	<u>\$ -</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Additions	Deletions	Balance December 31, 2017
<u>Law Enforcement Training</u>				
Assets:				
Pooled Cash and Investments	13,004	22,900	(23,413)	12,491
Total Assets	<u>13,004</u>	<u>22,900</u>	<u>(23,413)</u>	<u>12,491</u>
Liabilities:				
Undistributed Monies	13,004	22,900	(23,413)	12,491
Total Liabilities	<u>\$ 13,004</u>	<u>\$ 22,900</u>	<u>\$ (23,413)</u>	<u>\$ 12,491</u>
<u>Family and Children First</u>				
Assets:				
Pooled Cash and Investments	417,594	529,143	(524,402)	422,335
Receivables:				
Intergovernmental	-	42,615	-	42,615
Accounts	22,636	-	(22,636)	-
Total Assets	<u>440,230</u>	<u>571,758</u>	<u>(547,038)</u>	<u>464,950</u>
Liabilities:				
Undistributed Monies	370,560	641,428	(592,673)	419,315
Accounts Payable	69,670	45,635	(69,670)	45,635
Total Liabilities	<u>\$ 440,230</u>	<u>\$ 687,063</u>	<u>\$ (662,343)</u>	<u>\$ 464,950</u>
<u>Total - All Agency Funds</u>				
Assets:				
Pooled Cash and Investments	34,525,920	395,064,934	(389,298,468)	40,292,386
Cash and Cash Equivalents in Segregated Accounts	2,429,171	63,233,672	(62,848,806)	2,814,037
Receivables:				
Taxes	207,164,633	232,637,169	(207,164,633)	232,637,169
Intergovernmental	15,651,517	16,796,818	(15,651,517)	16,796,818
Special Assessments	5,000,203	7,143,583	(5,000,203)	7,143,583
Accounts	22,636	599	(22,636)	599
Total Assets	<u>264,794,080</u>	<u>714,876,775</u>	<u>(679,986,263)</u>	<u>299,684,592</u>
Liabilities:				
Due to Other Governments	236,487,948	628,741,717	(597,000,817)	268,228,848
Undistributed Monies	27,887,723	86,555,283	(83,364,620)	31,078,386
Accounts Payable	418,409	377,358	(418,409)	377,358
Total Liabilities	<u>\$ 264,794,080</u>	<u>\$ 715,674,358</u>	<u>\$ (680,783,846)</u>	<u>\$ 299,684,592</u>

STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	S 4 – S-15
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 16 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 40 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

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

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
Governmental Activities:				
Net Investment in Capital Assets	\$53,209,177	\$53,870,514	\$51,300,885	\$54,751,851
Restricted	24,638,502	23,768,761	27,214,456	28,749,691
Unrestricted (Deficit)	28,828,702	26,020,681	25,885,998	21,932,842
<i>Total Governmental Activities Net Position</i>	<u>\$106,676,381</u>	<u>\$103,659,956</u>	<u>\$104,401,339</u>	<u>\$105,434,384</u>
Business-type Activities:				
Net Investment in Capital Assets	\$7,312,193	\$7,783,689	\$7,665,029	\$8,061,612
Unrestricted	3,761,862	4,020,571	4,108,218	4,256,578
<i>Total Business-type Activities Net Position</i>	<u>\$11,074,055</u>	<u>\$11,804,260</u>	<u>\$11,773,247</u>	<u>\$12,318,190</u>
Primary Government:				
Net Investment in Capital Assets	\$60,521,370	\$61,654,203	\$58,965,914	\$62,813,463
Restricted	24,638,502	23,768,761	27,214,456	28,749,691
Unrestricted (Deficit)	32,590,564	30,041,252	29,994,216	26,189,420
<i>Total Primary Government Net Position</i>	<u>\$117,750,436</u>	<u>\$115,464,216</u>	<u>\$116,174,586</u>	<u>\$117,752,574</u>

Source: County Auditor's Office

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

2012	2013	2014	2015	2016	2017
\$55,181,878	\$54,566,385	\$56,967,417	\$59,194,881	\$61,324,944	\$67,785,727
30,208,635	27,878,413	28,208,353	28,535,892	31,663,025	33,179,431
26,100,698	29,320,641	(1,816,370)	1,207,467	3,348,005	(9,814,148)
<u>\$111,491,211</u>	<u>\$111,765,439</u>	<u>\$83,359,400</u>	<u>\$88,938,240</u>	<u>\$96,335,974</u>	<u>\$91,151,010</u>
\$8,210,475	\$8,448,915	\$9,266,454	\$10,117,722	\$10,247,554	\$10,380,633
4,970,210	4,868,284	4,025,553	4,280,728	4,874,218	5,371,066
<u>\$13,180,685</u>	<u>\$13,317,199</u>	<u>\$13,292,007</u>	<u>\$14,398,450</u>	<u>\$15,121,772</u>	<u>\$15,751,699</u>
\$63,392,353	\$63,015,300	\$66,233,871	\$69,312,603	\$71,572,498	\$78,166,360
30,208,635	27,878,413	28,208,353	28,535,892	31,663,025	33,179,431
31,070,908	34,188,925	2,209,183	5,488,195	8,222,223	(4,443,082)
<u>\$124,671,896</u>	<u>\$125,082,638</u>	<u>\$96,651,407</u>	<u>\$103,336,690</u>	<u>\$111,457,746</u>	<u>\$106,902,709</u>

LICKING COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2008	2009	2010	2011
Expenses				
Governmental Activities:				
Public Safety	\$22,526,020	\$22,618,676	\$22,464,292	\$22,312,572
Health	4,756,000	4,738,081	4,691,348	4,606,607
Human Services	50,272,596	46,329,100	38,394,980	40,250,490
Conservation and Recreation	1,194,101	1,219,161	628,620	552,157
Community and Economic Development	1,123,999	1,341,034	946,386	1,283,293
Public Works	8,769,736	8,489,774	7,993,264	8,625,735
General Government	27,214,151	24,088,042	25,666,179	28,517,262
Interest and Fiscal Charges	559,610	524,122	503,687	607,512
<i>Total Governmental Activities Expenses</i>	<u>116,416,213</u>	<u>109,347,990</u>	<u>101,288,756</u>	<u>106,755,628</u>
Business-type Activities:				
Water	376,746	439,542	149,243	155,553
Wastewater	2,821,752	2,391,888	2,432,201	1,975,581
<i>Total Business-type Activities Expenses</i>	<u>3,198,498</u>	<u>2,831,430</u>	<u>2,581,444</u>	<u>2,131,134</u>
<i>Total Primary Government Expenses</i>	<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,886,762</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$598,743	\$746,611	\$1,893,807	\$2,412,309
Health	398,328	366,980	400,967	545,699
Human Services	1,202,096	1,055,152	1,037,733	1,112,033
Community and Economic Development	149,241	14,724	148,498	185,449
Public Works	516,955	427,169	404,105	433,864
General Government	7,763,634	8,177,905	8,281,121	9,126,081
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	41,180,918	36,896,619	34,979,942	32,994,121
Capital Grants and Contributions	666,424	3,080,118	408,753	0
<i>Total Governmental Activities Program Revenues</i>	<u>52,476,339</u>	<u>50,765,278</u>	<u>47,554,926</u>	<u>46,809,556</u>

2012	2013	2014	2015	2016	2017
\$20,798,926	\$23,472,844	\$24,893,853	\$24,942,353	\$26,738,843	\$31,279,479
4,440,024	4,629,012	4,688,117	5,283,625	4,835,677	4,966,083
39,542,915	41,129,119	44,582,192	45,130,728	47,102,443	51,713,718
552,514	402,256	352,357	412,464	402,736	378,920
982,289	929,959	978,362	838,411	1,110,306	1,233,928
10,119,994	8,533,404	8,054,505	11,470,019	10,550,658	11,210,051
24,548,222	27,309,203	28,987,493	29,693,899	29,844,994	31,248,473
600,463	507,739	494,676	726,777	884,133	849,804
<u>101,585,347</u>	<u>106,913,536</u>	<u>113,031,555</u>	<u>118,498,276</u>	<u>121,469,790</u>	<u>132,880,456</u>
184,383	234,357	241,314	185,121	210,788	205,393
2,002,900	2,452,202	2,408,409	2,352,962	2,495,395	2,305,522
2,187,283	2,686,559	2,649,723	2,538,083	2,706,183	2,510,915
<u>\$103,772,630</u>	<u>\$109,600,095</u>	<u>\$115,681,278</u>	<u>\$121,036,359</u>	<u>\$124,175,973</u>	<u>\$135,391,371</u>
\$678,856	\$539,144	\$1,582,578	\$1,517,861	\$762,916	\$758,627
589,037	541,505	592,066	569,936	607,389	621,327
1,859,432	1,968,366	1,889,342	1,915,341	2,075,140	2,669,129
110,372	63,168	120,127	192,363	218,998	180,030
421,133	480,167	465,925	712,612	966,184	646,225
12,271,616	12,481,482	14,011,749	13,330,929	15,270,836	14,262,731
0	0	10,386	10,460	4,160	2,860
33,085,329	32,087,500	35,078,054	33,769,839	35,867,138	34,786,960
1,148,869	711,989	1,678,374	4,766,395	1,145,078	830,262
<u>50,164,644</u>	<u>48,873,321</u>	<u>55,428,601</u>	<u>56,785,736</u>	<u>56,917,839</u>	<u>54,758,151</u>

(continued)

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
Business-type Activities:				
Charges for Services				
Water	281,738	308,801	379,710	272,279
Wastewater	2,261,155	2,598,220	2,663,972	2,402,229
Capital Grants and Contributions	79,210	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,622,103</u>	<u>2,907,021</u>	<u>3,043,682</u>	<u>2,674,508</u>
<i>Total Primary Government Program Revenues</i>	<u>55,098,442</u>	<u>53,672,299</u>	<u>50,598,608</u>	<u>49,484,064</u>
Net (Expense)/Revenue				
Governmental Activities	(63,939,874)	(58,582,712)	(53,733,830)	(59,946,072)
Business-type Activities	(576,395)	75,591	462,238	543,374
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$64,516,269)</u></u>	<u><u>(\$58,507,121)</u></u>	<u><u>(\$53,271,592)</u></u>	<u><u>(\$59,402,698)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$21,893,947	\$20,820,828	\$21,358,372	\$23,136,440
Sales Taxes	24,351,715	22,987,191	23,619,086	24,804,013
Intergovernmental, Unrestricted	7,319,308	7,481,461	7,242,261	7,648,773
Investment Earnings	2,014,078	1,167,578	683,859	424,101
Miscellaneous	3,946,781	3,604,133	3,525,105	3,257,496
Transfers	(75,110)	(494,904)	(332,628)	0
<i>Total Governmental Activities</i>	<u>59,450,719</u>	<u>55,566,287</u>	<u>56,096,055</u>	<u>59,270,823</u>
Business-type Activities:				
Investment Earnings	64,480	159,710	785	1,569
Miscellaneous	0	0	0	0
Transfers	75,110	494,904	332,628	0
<i>Total Business-type Activities</i>	<u>139,590</u>	<u>654,614</u>	<u>333,413</u>	<u>1,569</u>
<i>Total Primary Government</i>	<u><u>\$59,590,309</u></u>	<u><u>\$56,220,901</u></u>	<u><u>\$56,429,468</u></u>	<u><u>\$59,272,392</u></u>
Change in Net Position				
Governmental Activities	(\$4,489,155)	(\$3,016,425)	\$2,362,225	(\$675,249)
Business-type Activities	(436,805)	730,205	795,651	544,943
<i>Total Primary Government Change in Net Position</i>	<u><u>(\$4,925,960)</u></u>	<u><u>(\$2,286,220)</u></u>	<u><u>\$3,157,876</u></u>	<u><u>(\$130,306)</u></u>

Source: County Auditor's Office

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

2012	2013	2014	2015	2016	2017
263,497	292,720	244,493	286,425	284,479	268,643
2,786,281	2,497,820	2,648,310	2,613,746	3,014,113	2,842,304
0	0	188,248	731,412	102,170	0
<u>3,049,778</u>	<u>2,790,540</u>	<u>3,081,051</u>	<u>3,631,583</u>	<u>3,400,762</u>	<u>3,110,947</u>
<u>53,214,422</u>	<u>51,663,861</u>	<u>58,509,652</u>	<u>60,417,319</u>	<u>60,318,601</u>	<u>57,869,098</u>
(51,420,703)	(58,040,215)	(57,602,954)	(61,712,540)	(64,551,951)	(78,122,305)
862,495	103,981	431,328	1,093,500	694,579	600,032
<u>(\$50,558,208)</u>	<u>(\$57,936,234)</u>	<u>(\$57,171,626)</u>	<u>(\$60,619,040)</u>	<u>(\$63,857,372)</u>	<u>(\$77,522,273)</u>
\$24,022,693	\$23,104,343	\$22,793,774	\$26,445,255	\$27,732,480	\$26,877,440
26,568,612	28,188,971	30,096,696	33,056,527	36,243,394	35,962,658
4,724,578	5,326,495	5,281,477	5,653,545	5,668,864	7,817,125
332,472	258,467	204,702	628,792	666,886	867,807
1,356,229	1,436,167	1,378,114	1,510,346	1,638,061	1,412,311
0	0	0	(3,085)	0	0
<u>57,004,584</u>	<u>58,314,443</u>	<u>59,754,763</u>	<u>67,291,380</u>	<u>71,949,685</u>	<u>72,937,341</u>
0	0	0	0	0	0
0	32,533	18,371	9,858	28,743	29,895
0	0	0	3,085	0	0
<u>0</u>	<u>32,533</u>	<u>18,371</u>	<u>12,943</u>	<u>28,743</u>	<u>29,895</u>
<u>\$57,004,584</u>	<u>\$58,346,976</u>	<u>\$59,773,134</u>	<u>\$67,304,323</u>	<u>\$71,978,428</u>	<u>\$72,967,236</u>
\$5,583,881	\$274,228	\$2,151,809	\$5,578,840	\$7,397,734	(\$5,184,964)
862,495	136,514	449,699	1,106,443	723,322	629,927
<u>\$6,446,376</u>	<u>\$410,742</u>	<u>\$2,601,508</u>	<u>\$6,685,283</u>	<u>\$8,121,056</u>	<u>(\$4,555,037)</u>

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
General Fund				
Nonspendable	\$0	\$0	\$0	\$221,880
Committed	0	0	0	300,000
Assigned	0	0	0	705,744
Unassigned	0	0	0	13,626,616
Reserved	1,360,658	1,335,903	1,100,079	0
Unreserved	10,810,458	6,726,828	8,860,315	0
<i>Total General Fund</i>	<u>12,171,116</u>	<u>8,062,731</u>	<u>9,960,394</u>	<u>14,854,240</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$3,345,481
Restricted	0	0	0	25,221,409
Committed	0	0	0	61,911
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	9,964,917	9,204,743	9,252,685	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	16,235,867	17,638,693	18,465,611	0
Capital Projects Funds	(795,676)	(2,084,489)	(2,665,992)	0
<i>Total All Other Governmental Funds</i>	<u>25,405,108</u>	<u>24,758,947</u>	<u>25,052,304</u>	<u>28,628,801</u>
<i>Total Governmental Funds</i>	<u><u>\$37,576,224</u></u>	<u><u>\$32,821,678</u></u>	<u><u>\$35,012,698</u></u>	<u><u>\$43,483,041</u></u>

Source: County Auditor's Office

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

2012	2013	2014	2015	2016	2017
\$486,538	\$63,571	\$63,679	\$132,609	\$412,816	\$535,935
300,000	300,000	300,000	300,000	300,000	400,000
4,858,587	2,630,530	5,510,028	2,256,403	9,271,854	8,331,009
11,594,673	17,438,928	16,625,431	23,266,239	23,187,664	19,105,982
0	0	0	0	0	0
0	0	0	0	0	0
17,239,798	20,433,029	22,499,138	25,955,251	33,172,334	28,372,926
\$140,637	\$109,864	\$469,466	\$315,899	\$359,727	\$257,370
28,138,740	25,965,405	26,115,414	26,675,940	29,589,448	31,989,978
61,911	61,911	214,911	192,250	145,653	132,342
627,565	375,501	387,311	285,395	708,609	288,509
0	0	0	0	(602,527)	(1,195,130)
0	0	0	0	0	0
0	0	0	0	0	0
28,968,853	26,512,681	27,187,102	27,469,484	30,200,910	31,473,069
\$46,208,651	\$46,945,710	\$49,686,240	\$53,424,735	\$63,373,244	\$59,845,995

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
Revenues:				
Taxes	\$46,596,606	\$44,029,476	\$45,285,486	\$47,724,359
Intergovernmental Revenues	47,628,133	47,727,748	42,013,939	40,862,143
Charges for Services	9,063,098	9,610,932	10,833,783	11,925,434
Licenses and Permits	400,340	385,024	420,318	562,519
Investment Earnings	1,916,674	1,132,559	670,341	411,114
Special Assessments	145,045	192,300	183,479	170,964
Fines and Forfeitures	715,231	618,739	767,230	1,194,650
All Other Revenue	3,946,781	3,604,133	3,525,105	3,257,496
<i>Total Revenue</i>	110,411,908	107,300,911	103,699,681	106,108,679
Expenditures:				
Current:				
Public Safety	21,747,279	22,276,569	22,133,310	21,260,002
Health	4,643,750	4,650,960	4,650,384	4,544,893
Human Services	50,482,841	46,642,334	38,669,220	39,145,611
Conservation and Recreation	1,194,101	1,219,161	628,620	552,157
Community and Economic Development	1,123,476	1,338,020	981,151	1,270,000
Public Works	7,933,615	7,526,995	6,737,531	7,383,209
General Government	23,689,880	23,707,582	23,087,798	25,626,678
Capital Outlay	3,804,020	3,293,605	3,391,851	1,881,442
Debt Service:				
Principal Retirement	883,512	852,511	805,684	766,019
Interest and Fiscal Charges	565,366	527,525	507,536	352,390
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	116,067,840	112,035,262	101,593,085	102,782,401
Excess (Deficiency) of Revenues Over Expenditures	(5,655,932)	(4,734,351)	2,106,596	3,326,278

2012	2013	2014	2015	2016	2017
\$50,825,427	\$51,509,171	\$53,466,819	\$59,298,361	\$63,299,629	\$63,589,408
37,733,277	38,185,258	42,424,152	40,855,048	41,701,814	44,167,854
12,941,423	13,287,182	15,251,761	15,264,542	16,338,445	15,172,886
598,384	642,349	638,099	662,803	686,555	658,280
332,472	258,467	204,702	608,527	483,484	848,202
178,677	137,807	130,051	168,798	205,149	173,865
694,191	626,645	752,218	749,396	582,099	747,037
2,669,671	3,017,960	2,829,649	3,163,337	3,601,662	3,732,512
105,973,522	107,664,839	115,697,451	120,770,812	126,898,837	129,090,044
21,019,756	23,066,662	23,689,474	25,020,816	25,376,413	26,631,264
4,440,203	4,635,195	4,722,023	5,275,049	4,777,498	4,862,374
39,767,311	41,221,320	43,881,645	44,879,033	45,992,025	48,607,994
552,514	402,256	352,357	412,464	402,736	378,920
927,436	961,929	966,467	794,915	1,111,873	1,173,406
9,640,316	7,963,304	9,860,452	10,135,501	9,490,827	9,472,163
24,524,367	27,017,687	28,138,022	29,476,970	31,962,893	36,865,207
3,874,446	677,858	1,238,487	3,805,470	4,297,378	4,172,485
3,660,969	3,821,884	3,862,810	5,523,414	5,800,366	8,992,104
468,578	494,412	457,082	467,265	674,732	817,262
96,568	19,199	28,069	168,553	161,890	107,826
108,972,464	110,281,706	117,196,888	125,959,450	130,048,631	142,081,005
(2,998,942)	(2,616,867)	(1,499,437)	(5,188,638)	(3,149,794)	(12,990,961)

(Continued)

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
Other Financing Sources (Uses):				
Sale of Capital Assets	32,464	6	0	0
Other Financing Sources - Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Energy Conservation Bonds Issued	0	0	0	6,070,000
Refunding Bonds Issued	0	0	0	2,290,632
Refunded Bonds Redeemed	0	0	0	(5,967,587)
Premium on Issued Debt	0	0	0	0
Discount on Issued Debt	0	0	0	0
Transfers In	6,338,099	2,942,882	2,354,437	4,420,810
Transfers Out	(6,413,209)	(3,007,232)	(2,290,955)	(4,420,810)
<i>Total Other Financing Sources (Uses)</i>	<u>(42,646)</u>	<u>(64,344)</u>	<u>63,482</u>	<u>2,393,045</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u><u>(\$5,698,578)</u></u>	<u><u>(\$4,798,695)</u></u>	<u><u>\$2,170,078</u></u>	<u><u>\$5,719,323</u></u>
 Debt Service as a Percentage of Noncapital Expenditures	1.29%	1.28%	1.34%	1.10%

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
0	0	0	0	0	0
284,057	0	0	177,260	0	0
4,944,929	3,385,000	4,175,000	8,585,542	12,610,000	9,300,000
0	0	0	0	0	0
0	0	0	1,240,000	0	0
0	0	0	(1,239,945)	0	0
21,427	17,166	39,412	129,218	463,646	204,041
0	0	0	(15,305)	0	0
3,895,703	4,052,476	4,660,005	6,697,832	8,268,256	8,513,378
(3,895,703)	(4,052,476)	(4,660,005)	(6,697,832)	(8,268,256)	(8,513,378)
5,250,413	3,402,166	4,214,412	8,876,770	13,073,646	9,504,041
1,193	(48,240)	104,710	50,363	24,657	(40,329)
\$2,252,664	\$737,059	\$2,819,685	\$3,738,495	\$9,948,509	(\$3,527,249)
3.82%	3.99%	3.89%	5.14%	5.39%	7.74%

LICKING COUNTY, OHIO

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

Tax year	2008	2009	2010	2011
Real Property				
Assessed	\$3,518,976,090	\$3,568,022,470	\$3,585,478,540	\$3,598,090,910
Actual	10,054,217,400	10,194,349,914	10,244,224,400	10,280,259,743
Public Utility				
Assessed	117,490,380	123,306,320	128,912,560	139,321,620
Actual	117,490,380	123,306,320	128,912,560	139,321,620
Tangible Personal Property				
Assessed	7,992,880	0	0	0
Actual	127,886,080	0	0	0
Total				
Assessed	3,644,459,350	3,691,328,790	3,714,391,100	3,737,412,530
Actual	10,299,593,860	10,317,656,234	10,373,136,960	10,419,581,363
Assessed Value as a Percentage of Actual Value				
	35.38%	35.78%	35.81%	35.87%
Total Direct Tax Rate				
	7.10	7.40	7.70	7.70

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 6.25% for 2008 and 0% for 2009 and thereafter.

2012	2013	2014	2015	2016	2017
\$3,620,355,740	\$3,643,244,550	\$3,737,734,580	\$3,688,529,590	\$3,739,723,409	\$4,142,772,420
10,343,873,543	10,409,270,143	10,679,241,657	10,538,655,971	10,684,924,026	11,836,492,629
143,979,570	159,952,690	165,124,610	217,031,240	230,549,140	263,182,380
143,979,570	159,952,690	165,124,610	217,031,240	230,549,140	263,182,380
0	0	0	0	0	0
0	0	0	0	0	0
3,764,335,310	3,803,197,240	3,902,859,190	3,905,560,830	3,970,272,549	4,405,954,800
10,487,853,113	10,569,222,833	10,844,366,267	10,755,687,211	10,915,473,166	12,099,675,009
35.89%	35.98%	35.99%	36.31%	36.37%	36.41%
7.70	7.70	8.00	8.00	8.00	9.50

LICKING COUNTY, OHIO

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

	2008	2009	2010	2011
Direct County Rates				
General Fund	1.90	2.20	2.20	2.20
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.90	0.90	1.20	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.10	7.40	7.70	7.70
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.69	1.69	1.69	1.79
Granville Recreation District	0.00	1.00	1.00	1.00
Knox County Library District	0.43	1.30	1.30	1.30
Licking County Library	0.00	0.00	1.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.50	0.50	0.50	0.50
Corporations	0.70 - 7.90	0.60 - 7.90	0.60 - 7.90	0.70 - 5.40
Villages	1.20 - 13.30	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20
Townships	2.3 - 14.95	2.25 - 14.20	2.25 - 14.20	2.30 - 14.20
School Districts	30.70 - 82.33	31.30 - 82.30	31.30 - 87.10	33.40 - 87.10
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

2012	2013	2014	2015	2016	2017
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.60	2.60	2.60	3.10
1.00	1.00	1.00	1.00	1.00	2.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.70	7.70	8.00	8.00	8.00	9.50

11.50	11.50	11.00	11.00	11.00	11.00
1.79	1.79	1.59	1.59	1.59	1.59
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.25	0.25	0.25	0.25	0.25	0.25
0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40
1.20 - 13.20	1.20 - 13.30	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3
2.30 - 13.95	2.30 - 13.95	2.30 - 13.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.50
31.30 - 87.10	31.30 - 92.60	33.00 - 92.95	33.10 - 92.95	33.50 - 92.95	33.50 - 92.95
2.00 - 6.40	2.00 - 6.40	2.54 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2017		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$131,810,040	1	2.99%
AEP Ohio Transmission	Public Utility	52,491,210	2	1.19%
Licking Rural Electric Inc.	Public Utility	23,633,610	3	0.54%
Columbia Gas Transmission Corp	Public Utility	17,813,660	4	0.40%
Dominion Transmission	Public Utility	13,053,740	5	0.30%
Distribution Land Corp	Development	11,602,590	6	0.26%
Etna Retail DC LLC	Development	10,241,460	7	0.23%
Glimcher Properties LTD	Development	10,194,900	8	0.23%
National Gas & Oil	Public Utility	8,174,950	9	0.19%
Kroger Company	Retail	8,103,240	10	0.18%
	Subtotal	287,119,400		6.51%
	All Others	4,118,835,400		93.49%
	Total	\$4,405,954,800		100.00%

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$49,775,150	1	1.37%
Columbus Southern Power Company	Public Utility	23,570,350	2	0.65%
Alltel Ohio Inc.	Public Utility	17,860,220	3	0.49%
National Gas and Oil Company	Public Utility	14,534,730	4	0.40%
United Telephone of Ohio	Public Utility	12,811,190	5	0.35%
Licking Rural Electric	Public Utility	12,651,820	6	0.35%
Columbia Gas of Ohio	Public Utility	8,757,090	7	0.24%
CNG Transmission	Public Utility	8,212,350	8	0.23%
Columbia Gas Transmission Inc.	Public Utility	7,088,200	9	0.19%
CSX Transportation Inc.	Railroad Public Utility	6,279,140	10	0.17%
	Subtotal	161,540,240		4.44%
	All Others	3,482,919,110		95.56%
	Total	\$3,644,459,350		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Total Tax Levy (1)	\$25,293,387	\$25,602,214	\$25,114,652	\$26,792,706
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	22,951,690	23,071,995	24,023,041	25,111,320
Percent of Levy Collected	90.74%	90.12%	95.65%	93.72%
Delinquent Tax Collections	<u>745,930</u>	<u>725,513</u>	<u>875,436</u>	<u>899,446</u>
Total Tax Collections	23,697,620	23,797,508	24,898,477	26,010,766
Percent of Total Tax Collections To Tax Levy	93.69%	92.95%	99.14%	97.08%
Accumulated Outstanding Delinquent Taxes (3)	1,595,766	1,804,706	1,496,676	1,712,770
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.31%	7.05%	5.96%	6.39%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
\$26,797,644	\$26,892,214	\$27,204,658	\$30,134,265	\$31,072,553	\$31,447,159
25,525,977	25,871,415	26,374,992	28,740,850	29,449,029	29,980,654
95.25%	96.20%	96.95%	95.38%	94.78%	95.34%
699,792	926,394	944,935	972,187	985,767	697,773
26,225,769	26,797,809	27,319,927	29,713,037	30,434,796	30,678,427
97.87%	99.65%	100.42%	98.60%	97.95%	97.56%
1,478,649	1,262,792	1,187,245	999,213	791,944	778,469
5.52%	4.70%	4.36%	3.32%	2.55%	2.48%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2008	2009	2010	2011
Sales Tax Payments	\$7,374,137	\$6,773,972	\$6,787,532	\$6,795,129
Direct Pay Tax Return Payments	579,735	469,031	1,193,300	1,335,691
Seller's Use Tax Return Payments	2,218,378	2,138,331	2,221,253	2,492,861
Consumer's Use Tax Return Payments	576,154	769,964	835,643	781,541
Motor Vehicle Tax Payments	3,998,161	3,591,820	3,674,013	4,046,150
Sales/Use Tax Voluntary Payments	n/a	n/a	19,422	20,204
Watercraft and Outboard Motors	54,193	39,427	42,613	39,323
Department of Liquor Control	74,536	82,741	87,324	94,094
Sales Tax on Motor Vehicle Fuel Refunds	11,201	2,790	2,192	2,430
Use Tax Amnesty Payments	24,774	23,318	27,233	28,249
Statewide Master Numbers	9,770,636	9,148,870	8,827,943	9,120,548
Sales/Use Tax Assessment Payments	97,230	212,509	123,133	120,858
Streamlined Sales Tax Payments	n/a	n/a	12,333	12,255
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	488
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(247,605)	(232,028)	(236,981)	(247,780)
Sales/Use Tax Refunds Approved	(35,334)	(88,612)	(155,820)	(111,765)
<i>Total</i>	<u>\$24,496,195</u>	<u>\$22,932,133</u>	<u>\$23,461,132</u>	<u>\$24,530,278</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file one return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

2012	2013	2014	2015	2016	2017
\$6,943,835	\$7,381,077	\$6,360,055	\$5,348,774	\$5,729,365	\$6,161,994
1,716,602	1,754,714	1,906,690	2,354,945	2,299,560	2,014,518
2,521,727	2,775,956	3,178,099	3,689,299	5,031,567	5,837,456
817,325	940,845	960,361	1,202,837	1,565,918	1,893,085
4,500,993	4,774,757	5,137,821	5,393,068	5,719,595	6,103,103
26,083	44,421	51,160	45,251	29,844	54,304
48,365	57,074	54,418	47,453	46,105	89,143
99,216	106,605	113,243	124,884	139,571	149,010
7,004	4,484	3,930	7,320	11,060	11,387
34,869	21,832	985	223	30	174
9,873,639	10,233,023	10,243,037	10,656,047	11,036,193	11,076,955
132,161	142,393	123,023	110,880	74,873	115,608
7,691	13,558	12,589	45,848	46,931	101,032
10,319	0	18,669	67,891	47,687	95,457
		1,094	283,706	117,928	208,904
n/a	n/a	1,595,488	3,401,983	3,437,319	3,406,065
(266,846)	(281,616)	(297,193)	(327,321)	(352,403)	(371,873)
(55,240)	(89,160)	(41,970)	(48,350)	(93,246)	(130,924)
<u>\$26,417,743</u>	<u>\$27,879,963</u>	<u>\$29,421,499</u>	<u>\$32,404,738</u>	<u>\$34,887,899</u>	<u>\$36,815,398</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2008	2009	2010	2011
Governmental Activities (1)				
General Obligation Bonds Payable	\$9,237,549	\$8,410,138	\$7,630,000	\$11,736,256
Special Assessment Bonds Payable	440,181	415,081	389,535	363,516
Capital Leases	91,280	70,133	47,908	24,550
Bond Anticipation Note Payable	0	0	0	2,849,000
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$0	\$0	\$0	\$0
General Obligation Bonds Payable	280,000	230,000	175,000	120,000
OWDA Loan Payable	10,793,976	10,368,808	9,854,189	9,334,411
OPWC Loan Payable	0	342,638	315,588	306,571
<i>Total Primary Government</i>	<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$24,734,304</u>
Population (2)				
Licking County	156,985	157,721	166,492	166,492
Outstanding Debt Per Capita	\$133	\$126	\$111	\$149
Income (3)				
Personal (in thousands)	5,643,925	5,618,653	5,789,593	5,789,593
Percentage of Personal Income	0.37%	0.35%	0.32%	0.43%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

2012	2013	2014	2015	2016	2017
\$13,040,287	\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592
336,995	309,943	282,327	259,112	220,267	192,633
284,057	250,000	211,647	318,407	249,763	199,998
2,880,000	2,885,000	4,175,000	4,300,000	7,300,000	6,300,000
\$0	\$0	\$0	\$0	\$0	\$0
60,000	0	0	0	0	0
9,282,026	8,851,316	9,436,302	9,670,009	9,410,812	8,714,661
297,554	279,521	261,487	1,153,780	1,096,085	1,071,746
<u>\$26,180,919</u>	<u>\$25,235,292</u>	<u>\$26,114,434</u>	<u>\$30,539,822</u>	<u>\$37,403,500</u>	<u>\$37,126,630</u>
167,537	167,537	167,537	168,375	170,570	172,198
\$156	\$151	\$156	\$181	\$219	\$216
5,910,035	5,910,035	6,704,663	6,747,662	7,092,539	7,269,637
0.44%	0.43%	0.39%	0.45%	0.53%	0.51%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2008	2009	2010	2011
Population (1)	156,985	157,721	166,492	166,492
Estimated Actual Value (2)	\$10,299,593,860	\$10,317,656,234	\$10,373,136,960	\$10,419,581,363
General Bonded Debt				
General Obligation Bonds	\$9,517,549	\$8,640,138	\$7,805,000	\$11,856,256
Resources Available to Pay Principal	\$3,858,415	\$3,360,461	\$3,331,763	\$1,685,823
Net General Bonded Debt	\$5,659,134	\$5,279,677	\$4,473,237	\$10,170,433
Ratio of Net Bonded Debt to Estimated Actual Value	0.05%	0.05%	0.04%	0.10%
Net Bonded Debt per Capita	\$36.05	\$33.47	\$26.87	\$61.09

Source:

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

2012	2013	2014	2015	2016	2017
167,537	167,537	167,537	168,375	170,570	172,198
\$10,487,853,113	\$10,569,222,833	\$10,844,366,267	\$10,755,687,211	\$10,915,473,166	\$12,099,675,009
\$13,100,287	\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592
\$1,692,128	\$1,626,375	\$1,706,619	\$1,850,831	\$1,856,958	\$1,634,412
\$11,408,159	\$11,033,137	\$10,041,052	\$12,987,683	\$17,269,615	\$19,013,180
0.11%	0.10%	0.09%	0.12%	0.16%	0.16%
\$68.09	\$65.85	\$59.93	\$77.14	\$101.25	\$110.41

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$37,126,630	100.00%	\$37,126,630
Overlapping:			
School Districts:			
Heath City	10,605,000	6.16%	653,231
Johnstown Monroe Local	34,499,728	7.25%	2,501,641
Lakewood Local	2,728,835	10.48%	286,047
Licking Heights Local	8,020,000	6.92%	555,009
Licking Valley Local	7,742,300	5.72%	442,702
Newark City	47,807,630	19.18%	9,169,712
North Fork Local	4,285,000	4.75%	203,456
Northridge Local	198,300	6.50%	12,893
Southwest Licking Local	114,999	14.95%	17,187
CTEC	3,560,000	93.55%	3,330,483
Cities:			
Heath	1,689,725	6.61%	111,764
New Albany	30,940,000	0.66%	204,141
Newark	12,773,000	19.14%	2,444,456
Pataskala	6,793,513	8.88%	603,427
Reynoldsburg	1,789,371	4.67%	83,507
Villages:			
Hebron	1,265,000	1.62%	20,537
Johnstown	4,637,621	2.71%	125,625
Townships:			
Bennington	153,558	1.22%	1,867
McKean	150,141	1.29%	1,938
Monroe	443,260	4.51%	19,989
Perry	109,031	0.80%	874
Washington	50,872	1.56%	793
		Subtotal	20,791,279
		Total	<u>\$57,917,909</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: County Auditor's Office

LICKING COUNTY, OHIO

DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2008	2009	2010	2011
Total Debt				
Net Assessed Valuation	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530
Debt Limit (1)	89,611,484	90,783,220	91,359,778	91,935,313
County Debt Outstanding (2)	10,937,549	12,210,138	11,430,000	14,585,256
Less:				
Applicable Debt Service Fund Amounts	(3,858,415)	(3,360,461)	(3,331,763)	(1,685,823)
Net Indebtedness Subject to Limit	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>
Overall Legal Debt Margin	<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$79,035,880</u>
Debt Margin as a Percentage of Debt Limit	92.10%	90.25%	91.14%	85.97%
Unvoted Debt				
Net Assessed Valuation	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	36,444,594	36,913,288	37,143,911	37,374,125
Net Indebtedness Subject to Limit	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>
Overall Legal Debt Margin	<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$24,474,692</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800
92,608,383	93,579,931	96,071,480	96,139,021	97,756,814	108,648,870
15,920,287	15,544,512	15,922,671	19,138,514	26,426,573	26,947,592
(1,692,128)	(1,626,375)	(1,706,619)	(1,850,831)	(1,856,958)	(1,634,412)
14,228,159	13,918,137	14,216,052	17,287,683	24,569,615	25,313,180
<u>\$78,380,224</u>	<u>\$79,661,794</u>	<u>\$81,855,428</u>	<u>\$78,851,338</u>	<u>\$73,187,199</u>	<u>\$83,335,690</u>
84.64%	85.13%	85.20%	82.02%	74.87%	76.70%
\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
37,643,353	38,031,972	39,028,592	39,055,608	39,702,725	44,059,548
14,228,159	13,918,137	14,216,052	17,287,683	24,569,615	25,313,180
<u>\$23,415,194</u>	<u>\$24,113,835</u>	<u>\$24,812,540</u>	<u>\$21,767,925</u>	<u>\$15,133,110</u>	<u>\$18,746,368</u>

LICKING COUNTY, OHIO

**PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

	2008	2009	2010	2011
Special Assessment Bonds				
Special Assessment Collections	\$33,692	\$35,541	\$33,287	\$36,496
Debt Service				
Principal	24,678	25,100	25,546	26,019
Interest	24,583	23,472	22,320	21,128
Coverage	0.68	0.73	0.70	0.77

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
\$32,983	\$31,947	\$36,056	\$36,292	\$21,619	\$22,275
26,521	27,052	27,616	13,215	38,845	27,634
19,888	18,674	12,272	3,522	18,695	15,842
0.71	0.70	0.90	2.17	0.38	0.51

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

	2008	2009	2010	2011
Population (1)				
Licking County	156,985	157,721	166,492	166,492
Income (2) (a)				
Total Personal (in thousands)	5,643,925	5,618,653	5,789,593	5,789,593
Per Capita	35,952	35,624	34,774	34,774
Unemployment Rate (3)				
Federal	8.1%	9.3%	9.6%	8.9%
State	9.4%	10.3%	10.1%	8.6%
Licking County	7.1%	9.4%	8.6%	8.0%
Civilian Work Force Estimates (3)				
State	5,929,800	5,900,500	5,894,000	5,806,500
Licking County	85,900	84,100	83,500	84,400

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2012	2013	2014	2015	2016	2017
167,537	167,537	167,537	168,375	170,570	172,198
5,910,035	5,910,035	6,704,663	6,747,662	7,092,539	7,269,637
35,276	35,276	40,019	40,075	41,581	42,217
7.6%	6.7%	6.2%	5.0%	4.5%	3.9%
7.2%	6.6%	5.7%	4.6%	4.8%	4.5%
6.5%	5.9%	5.1%	4.1%	4.0%	3.8%
5,748,000	5,821,000	5,719,000	5,703,000	5,663,000	5,732,000
84,800	87,000	87,200	88,400	87,900	89,800

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2017	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	4,785	5.54%
Licking Memorial Hospital	Health Care	2,000	2.31%
Ascena Retail	Retail	1,475	1.71%
Kroger	Grocer	1,177	1.36%
Licking County Government	County Government Services	1,073	1.24%
Owens Corning Corporation	Glass Fiber Building Materials	1,000	1.16%
AEP Ohio	Utilities	835	0.97%
L Brands	Retail	800	0.93%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	800	0.93%
Denison University	Education	796	0.92%
Total		<u>14,741</u>	
Total Employment within the County		<u><u>86,400</u></u>	
		2008	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,653	1.92%
State Farm Insurance	Insurance/Underwriting	1,213	1.41%
Licking County Government	Government Services	1,172	1.36%
Owens Corning Corporation	Glass Fiber Building Materials	865	1.01%
Newark City Schools	Education	805	0.94%
Denison University	Education	669	0.78%
Boeing Company	Aerospace Industries	615	0.72%
Meijer	Department/Grocery Store	600	0.70%
OSU Newark/C.O.T.C.	Education	515	0.60%
Anomatic Corporation	Anodizing Aluminum Process MFG	<u>630</u>	0.73%
Total		<u>8,737</u>	
Total Employment within the County		<u><u>85,900</u></u>	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2008	2009	2010	2011
Governmental Activities				
Public Safety				
Sheriff	209.00	183.50	125.00	155.00
Emergency Management	29.00	23.50	21.00	24.00
Health				
Health and Welfare	66.00	69.00	61.50	70.00
Human Services				
Child Welfare	144.00	41.00	78.00	76.00
Other Human Services	157.00	84.00	110.50	97.00
Transportation				
Community and Economic Development				
Agriculture	7.00	6.00	6.00	6.00
Other Community and Economic Development	22.00	21.00	23.50	25.00
Public Works				
Sanitation	2.00	0.00	0.00	3.00
Roads and Bridges	65.00	63.00	62.50	63.00
General Government				
Legislative and Executive	13.00	13.00	13.50	3.00
Finance	18.00	18.00	22.50	21.00
Administration	120.00	119.00	108.00	118.00
Judicial	253.00	250.00	247.50	246.00
 Business-Type Activities				
Utilities				
Water	3.00	3.00	3.00	3.00
Wastewater	12.00	14.00	14.00	14.00
<i>Total Employees</i>	<u>1,120.00</u>	<u>908.00</u>	<u>896.50</u>	<u>924.00</u>

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

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
179.00	176.50	197.00	207.50	216.50	218.50
24.00	22.50	25.00	25.00	26.00	28.50
65.50	66.50	73.50	75.00	78.00	79.00
74.00	73.00	101.00	103.50	105.50	108.50
111.00	96.50	87.50	89.25	89.75	90.75
		10.00	8.50	12.00	11.00
5.50	5.00	5.00	5.00	5.00	5.00
24.50	28.00	27.00	24.00	27.00	23.50
4.00	1.00	3.00	2.50	4.50	2.75
61.00	56.00	44.50	46.25	48.75	49.25
14.00	16.00	16.00	17.00	20.00	20.00
18.50	15.50	16.50	16.00	14.50	17.75
122.50	137.50	124.50	123.00	117.50	122.00
223.00	220.00	218.00	214.50	204.75	217.50
2.00	2.00	2.00	2.00	2.00	2.00
15.00	15.00	10.00	11.00	13.00	13.00
943.50	931.00	960.50	970.00	984.75	1,009.00

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2008	2009	2010	2011
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,771	4,530	4,142	4,262
Number of Male Inmates	3,702	3,489	3,121	3,179
Number of Female Inmates	1,069	1,041	1,021	1,083
Number of Felonies Inmates	1,608	1,480	1,444	1,460
Number of Misdemeanors Inmates	2,921	2,783	2,472	2,628
Enforcement				
Number of Rapes Reported	36	21	22	37
Number of Burglaries Reported	321	346	361	424
Number of Domestic Reported	541	537	557	624
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	59,195	60,894	62,227	67,645
Number of Incidents	23,140	23,420	23,495	23,597
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	26,386	28,055	27,887	28,960
Number of Dog Tags Sold - Kennel Sets	347	118	79	78
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,366	1,377	1,364	1,428
Job and Family Services				
Recipients Receiving Food Stamps	13,803	20,594	21,185	22,807
Recipients Receiving Medicaid	21,796	25,533	26,667	26,994
Recipients Receiving Cash Assistance	1,769	2,557	2,234	1,651
Children Services				
Average Client Count - Foster Care	509	459	479	469
Child Support Enforcement Agency				
Number of Active Support Orders	9,681	14,316	9,966	10,085
Number of Paternities - Administrative	231	383	469	263
Veteran Services				
Number of Client Contacts	28,482	28,687	28,743	29,304
Number of Transports to VA Clinics	2,394	2,179	2,101	1,926
Number of Financial Assistance Applications	915	958	1,288	1,322

2012	2013	2014	2015	2016	2017
3,934	4,159	4,347	3,970	4,665	5,053
2,950	3,127	3,156	2,885	3,346	3,709
984	1,032	1,191	1,085	1,311	1,344
1,407	1,428	1,564	1,556	1,522	2,685
2,397	2,568	2,600	2,237	3,104	5,658
34	18	29	22	26	27
202	425	372	398	323	280
517	577	613	533	574	526
73,110	70,831	66,397	77,484	88,694	73,548
25,817	25,312	53,207	67,130	102,963	109,799
29,962	30,708	30,719	30,323	30,725	31,242
73	67	41	33	27	25
1,492	1,603	1,508	1,597	1,710	1,592
23,737	23,456	19,785	19,446	17,858	16,749
28,664	28,367	36,025	37,578	38,500	38,750
1,385	1,195	945	947	970	1,054
475	505	606	596	551	679
16,269	14,377	14,998	13,936	13,832	13,728
324	166	427	143	226	324
6,431	5,343	6,035	4,987	4,417	4,473
1,891	1,764	2,003	1,944	1,856	1,876
2,092	1,308	1,318	1,196	1,126	1,254

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2008	2009	2010	2011
<i>Community and Economic Development</i>				
<i>Code Compliance</i>				
Number of Residential Permits Issued	695	777	957	960
Number of Commercial Permits Issued	355	337	371	345
Number of 1, 2, 3 Family Dwellings	232	182	304	197
Number of Inspections Performed	8,698	8,198	4,816	5,481
<i>Economic Development</i>				
Number of Major New Development Projects	9	5	7	7
Number of Jobs Created	246	300	553	578
Number of Jobs Retained	358	175	797	814
<i>Public Works</i>				
<i>Engineering</i>				
Miles of Road Resurfaced	42.00	9.00	0.00	10.20
Miles of Road Chip Sealed	37.00	43.00	40.00	26.58
Number of Bridges Replaced	5	6	6	4
<i>General Government</i>				
<i>Judicial</i>				
<i>Common Pleas Court - General</i>				
Number of Criminal Cases	812	679	716	661
Number of Civil Cases	2,485	2,237	1,987	1,738
<i>Probate Court</i>				
Number of Estate Cases Filed	703	723	706	773
Number of Guardianship Cases Filed	122	100	132	110
<i>Adult Court</i>				
Number of New Offenders	1,537	1,171	1,444	811
Number of Contacts/Visits Made	14,412	13,544	14,107	15,242
Number of Drug Tests	6,728	5,825	6,677	7,492
<i>Juvenile Court</i>				
Number of Delinquent Cases Filed	738	632	501	443
Number of Traffic Cases Filed	758	699	641	678
<i>Legislative and Executive</i>				
<i>Commissioners</i>				
Number of Resolutions	1,773	2,304	1,461	1,581
Number of Annexations	4	5	3	5

2012	2013	2014	2015	2016	2017
1,042	1,021	1,013	1,166	1,252	1,334
419	431	459	402	464	421
212	282	257	335	384	381
5,493	5,750	6,139	7,221	7,550	6,624
3	5	7	10	4	7
565	615	955	2,012	313	500
324	242	50	1,500	252	100
13.57	14.56	32.10	16.69	18.66	13.28
31.66	28.50	58.11	26.47	30.60	20.27
7	2	25	25	30	19
653	809	861	874	782	1,082
1,642	1,290	1,127	1,118	1,240	1,342
767	734	807	807	700	761
119	83	110	98	91	86
743	891	898	978	907	1,127
14,345	15,816	16,492	18,736	19,184	22,389
5,349	5,099	8,271	11,863	15,349	19,207
424	345	401	381	360	370
704	695	626	590	562	490
1,673	1,845	1,744	1,664	1,746	1,599
1	4	4	3	9	11

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2008	2009	2010	2011
Auditor				
Real Estate				
Number of Non-Exempt	2,097	2,860	2,980	3,011
Number of Conveyance	3,088	2,888	2,854	2,710
Weights and Measures				
Number of Inspections Performed	497	505	501	427
Number of Tests Performed	3,082	3,373	3,494	3,274
Personal Property Tax				
Filings	2,872	261	212	0
Treasurer				
Return on Portfolio as of December 31st	2.38%	0.95%	0.36%	0.29%
Data Processing				
Number of Users Served - Data	674	711	757	887
Number of Users Served - Voice	1,018	1,096	1,100	1,075
Board of Elections				
Number of Registered Voters	112,146	110,000	113,245	107,518
Number of Voters Last General Election	83,197	50,370	60,432	54,505
Percentage of Register Voters that Voted	74.20%	45.79%	53.36%	50.69%
Recorder				
Number of Deeds Recorded	6,802	6,272	6,134	6,310
Number of Sheriff's Deeds Recorded	646	555	602	510
Number of Mortgages Recorded	8,069	9,008	8,410	7,655
Number of Mortgages Releases Recorded	8,571	8,697	9,221	8,323
Number of Plats Recorded	75	50	75	70
Total Instruments Recorded	27,071	27,684	26,872	30,693
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,485	3,471	3,453	3,679
Harbor Hills - Water only	369	360	360	366
Prescott Estates - Water and Sewer	151	151	150	151
Number of New Tap Connections				
Buckeye Lake - Sewer only	8	10	10	3
Harbor Hills - Water only	1	2	1	2
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2012	2013	2014	2015	2016	2017
3,282	3,217	3,297	3,543	3,589	3,483
3,095	3,634	3,555	3,909	4,183	4,222
200	439	382	441	375	408
2,434	2,907	2,947	3,089	3,037	3,186
0	0	0	0	0	0
0.29%	0.29%	0.29%	0.56%	0.58%	0.89%
895	895	895	895	895	951
1,075	1,075	1,075	1,075	1,075	941
112,532	110,190	112,360	110,294	117,021	118,660
82,085	33,402	48,288	47,940	84,629	35,338
72.90%	30.31%	42.98%	43.47%	72.32%	29.78%
5,612	7,647	7,657	8,109	8,610	8,551
414	545	426	343	309	366
7,703	9,659	7,334	8,103	8,753	8,058
7,861	10,365	7,611	8,594	8,795	8,504
40	55	50	66	79	63
23,943	30,972	25,449	27,997	28,979	28,281
3,324	3,307	3,169	3,169	3,420	3,429
392	396	365	365	380	374
150	150	145	148	150	147
8	8	9	45	94	26
3	1	0	0	4	1
2	0	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2008	2009	2010	2011
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	521,123	496,408	506,098	522,182
Legislative				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	1,508,336	2,310,268	0	2,522,042
Buildings and Improvements	4,120,065	5,443,693	5,901,315	5,901,315
Machinery and Equipment	2,827,363	3,087,329	4,221,539	4,237,697
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,841,391	13,854,921	13,854,921	13,854,921
Machinery and Equipment	3,436,521	3,531,236	3,531,236	3,536,583
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	10,516	10,516	10,516
Machinery and Equipment	3,231,080	3,540,836	3,540,836	3,584,467
Infrastructure	53,792,587	54,685,952	53,706,283	53,712,035
<i>Health</i>				
Land	96,613	96,613	96,613	30,253
Buildings and Improvements	739,672	739,672	739,672	135,675
Machinery and Equipment	798,507	598,839	639,280	109,299
<i>Human Services</i>				
Land	0	0	0	66,360
Buildings and Improvements	0	0	0	2,088,060
Machinery and Equipment	622,710	656,729	600,029	1,151,787
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	6,328	6,328	6,328	6,328
Buildings	316,899	316,899	316,899	316,899
Machinery and Equipment	1,145,434	1,164,434	1,145,434	1,145,434
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	0	640,551	231,751	231,751
Buildings	19,414,954	19,414,954	19,414,954	19,414,954
Machinery and Equipment	2,128,774	2,139,049	2,158,049	2,280,636
Infrastructure	3,961,541	3,961,541	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2008 and 2011.

2012	2013	2014	2015	2016	2017
\$0	\$0	\$0	\$10,736	\$10,736	\$10,736
486,778	464,237	580,423	609,434	664,372	690,969
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
1,367,820	0	0	0	3,484,304	12,405,675
10,501,690	12,464,901	12,464,901	12,464,902	12,464,902	12,464,902
4,077,740	4,245,792	4,576,986	5,164,383	5,474,523	6,605,421
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,854,921	13,854,921	13,854,921	13,854,921	13,854,921
3,986,518	3,986,518	3,940,036	4,629,221	4,821,979	4,971,032
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	10,516	299,176	299,176	299,176	299,176
4,318,604	4,630,612	4,502,799	5,233,975	5,534,621	5,980,673
53,667,695	54,320,360	59,096,106	62,607,438	63,743,010	66,129,241
30,253	30,253	30,253	30,253	30,253	30,253
135,675	135,675	182,891	182,891	182,891	222,125
109,299	142,766	126,064	169,890	169,890	169,890
46,396	46,396	46,396	46,396	46,396	46,396
1,969,078	1,969,078	1,969,078	1,969,078	1,969,078	1,983,547
798,481	798,481	632,116	632,116	649,886	656,388
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,034,111	1,009,111	1,009,111	1,019,395	1,019,395	1,019,395
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
559,572	788,801	2,753,389	4,117,194	0	0
19,414,954	19,414,954	19,414,954	20,580,404	25,188,130	25,305,232
2,067,833	2,167,086	2,226,118	2,339,141	2,400,530	2,400,530
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





Dave Yost • Auditor of State

LICKING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 21, 2018