



LICKING COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

LICKING COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Federal Awards Expenditures	3
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
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	7
Schedule of Findings.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings	12

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

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-1819-11-5762	-	\$ 831,012
Total Supplemental Nutrition Assistance Program Cluster			-	831,012
Total U.S. Department of Agriculture			-	831,012
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-17-1BO-1	-	170,486
		B-C-18-1BO-1	-	19,380
Total Community Development Block Grants/State's Program			-	189,866
Total U.S. Department of Housing and Urban Development			-	189,866
U.S. Department of Justice				
Equitable Sharing Program	16.922	n/a	-	7,646
Total U.S. Department of Justice			-	7,646
U.S. Department of Labor				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>Passed through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities - Total Employment Service Cluster	17.207	2018-7245-1	-	28,458
Trade Adjustment Assistance	17.245	2018-7245-1	-	4,358
Workforce Investment Act Cluster:				
Workforce Investment Act - Adult Program	17.258	2018-7245-1	-	204,418
Workforce Investment Act - Youth Activities	17.259	2018-7245-1	-	198,090
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	2018-7245-1	-	269,947
Total Workforce Investment Act Cluster			-	672,455
Total U.S. Department of Labor			-	705,271
U.S. Department of Transportation				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	3-39-0061-027-2017	-	4,680
Airport Improvement Program	20.106	3-39-0061-028-2018	-	10,874
Total Airport Improvement Program			-	15,554
Federal Transit Cluster				
Total Federal Transit Formula Grants	20.507	OH-2017-027-00	-	1,760,821
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Program:	20.205			
Pavement Marking Project 2019		99504	-	143,293
Sign Upgrade 2016		101591	-	39,768
Curve Sign Upgrade 2016		101607	-	6,712
Curve Sign Upgrade 2017		104237	-	12,800
Safety Study 2018		106255	-	22,050
Consolidated Program Grant		104295	-	126,233
Consolidated Program Grant		107010	-	167,415
Total Highway Planning and Construction Cluster			-	518,271
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2018-45-00-00-00512-00	-	1,122
State and Community Highway Safety	20.600	IDEP/STEP-2019-00068	-	1,005
Total Highway Safety Cluster			-	2,127
Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018-45-00-00-00439-00	-	291
Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-00068	-	667
Total Repeat Offenders for Driving While Intoxicated			-	958
Total U. S. Department of Transportation			-	2,297,731
U.S. Department of the Treasury				
Equitable Sharing Program	21.016	n/a	-	35,394
Total U.S. Department of the Treasury			-	35,394

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, 2018

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 Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	n/a	-	263,862
Total U.S. Department of Education			-	263,862
U.S. Election Assistance Commission				
<i>Passed through Ohio Secretary of State's Office</i>				
Help America Vote Act Election Security	90.404	unknown	-	16,875
Total U.S. Election Assistance Commission			-	16,875
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-1819-11-5762	-	198,411
Temporary Assistance for Needy Families Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5762	54,124	3,054,405
Total Temporary Assistance for Needy Families Cluster			54,124	3,054,405
Child Support Enforcement	93.563	G-1819-11-5762	-	1,914,372
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93.575	G-1819-11-5762	-	184,035
Total Child Care and Development Fund Cluster			-	184,035
Stephanie Tubbs Jones Child Welfare Services - State Grants	93.645	G-1819-11-5762	-	85,331
Foster Care Management	93.658	G-1819-06-0155	-	123,499
Foster Care Management	93.658	G-1819-11-5762	-	5,630,335
Total Foster Care - Title IV-E			-	5,753,834
Adoption Assistance	93.659	G-1819-11-5762	-	832,720
Chafee Foster Care Independence Program	93.674	G-1819-11-5762	-	49,064
Childrens Health Insurance Program	93.767	G-1819-11-5762	-	96,261
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5762	-	1,588,508
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	n/a	-	97,754
Total Social Services Block Grant			-	1,686,262
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	G-1819-11-5762	-	1,992,479
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	n/a	-	324,358
Total Medicaid Cluster			-	2,316,837
<i>Passed through Ohio Department of Medicaid</i>				
Money Follows the Person Rebalancing Demonstration	93.791	n/a	-	13,293
Total U.S. Department of Health and Human Services			54,124	16,184,825
U. S. Department of Homeland Security				
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	DPSFE216	-	37,057
Emergency Management Performance Grants	97.042	DPSFE216	-	60,095
Emergency Management Performance Grants			-	97,152
Total U.S. Department of Homeland Security			-	97,152
Total Federal Financial Assistance			54,124	20,629,634

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, 2018

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, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUBRECIPIENTS

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

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low-to-moderate income persons and also to lend money to eligible persons to rehabilitate homes. The current cash balance in the County's local program income account as of December 31, 2018 is \$231,836.

NOTE F – MATCHING REQUIREMENTS

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

LICKING COUNTY, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

NOTE G – 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 2018, ODJFS transferred \$1,092,368 of the County's TANF funds to the Social Services Block Grant program. In addition, the County made allowable transfers of \$59,808 from the TANF program to the Child Care and Development program.

The Schedule shows the County spent \$3,054,405 on the TANF program. The amount reported for the TANF 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 2018:

Total Temporary Assistance for Needy Families.....	\$ 4,206,581
Total reported as Child Care and Development program.....	(59,808)
Total reported as Social Services Block Grant	<u>(1,092,368)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 3,054,405</u>

NOTE H – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$1,904. 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 period.



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

**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 the Licking County, Licking, (the County) as of and for the year ended December 31, 2018, 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 27, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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*.

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 27, 2019



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

**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, 2018. 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, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2018, 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 27, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report refers to other auditors who audited the financial statements of the Transportation Improvement District, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements.

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



Keith Faber
Auditor of State

Columbus, Ohio

June 27, 2019

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Federal Transit Cluster; Workforce Investment Act Cluster; Temporary Assistance for Needy Families (TANF) Cluster; Medicaid Cluster; CFDA 93.667 - Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



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, 2018

Martha J,Snively
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	Finding Summary	Status	Additional Information
2017-001	Former Veteran Service Commission Director- Finding for Recovery against Michael Holmes \$44,838	Not corrected.	Findings for Recovery not Re-Issued. Certified for collection by the Ohio Attorney General's Office.
2017-002	Former Veteran Service Commission Employee- Finding for Recovery against Marishca Love-Walker \$30,382	Partially corrected.	A repayment plan/restitution has been approved and established and payments are being made according to that.
2017-003	Monitoring and Reporting Program Performance- Material Weakness over Reporting	Corrective Action Taken and Finding is Fully Corrected	None

LICKING COUNTY OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2018

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



THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
I. INTRODUCTORY SECTION	
Letter of Transmittal	ix
List of Elected Officials	xvi
County Organizational Chart	xvii
Certificate of Achievement for Excellence in Financial Reporting	xviii
II. FINANCIAL SECTION	
Independent Auditor's Report	3
Management's Discussion and Analysis	7
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	18
Statement of Activities	20
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	22
Reconciliation of Total Governmental Fund Balances to the Net Position of Governmental Activities	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	29
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget - Actual (Non-GAAP Budgetary Basis):	
General Fund	30
Special Revenue Funds:	
Public Assistance Fund	31
Developmental Disabilities Fund	32
Children's Services Fund	33
Senior Citizen Levy Fund	34
Proprietary Funds:	
Statement of Net Position - Proprietary Funds	35
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	36
Statement of Cash Flows - Proprietary Funds	37
Fiduciary Funds:	
Statement of Assets and Liabilities - Fiduciary Funds	38
Notes to the Basic Financial Statements	39

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Required Supplementary Information:	
Schedule of County's Proportionate Share of the Net Pension (Asset)/ Liability - Ohio Public Employees Retirement System	96
Schedule of County's Proportionate Share of the Net Pension Liability - State Teachers Retirement System	98
Schedule of County Pension Contributions - Ohio Public Employees Retirement System	100
Schedule of County Pension Contributions - State Teachers Retirement System	102
Schedule of County's Proportionate Share of the Net OPEB Liability - Ohio Public Employees Retirement System	104
Schedule of County's Proportionate Share of the Net OPEB (Asset)/ Liability - State Teachers Retirement System	105
Schedule of County OPEB Contributions - Ohio Public Employees Retirement System	106
Schedule of County OPEB Contributions - State Teachers Retirement System	108
Notes to the Required Supplementary Information	110
Supplementary Information:	
Fund Descriptions - Nonmajor Governmental Funds	113
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Financial Statements:	
Combining Balance Sheet	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	119
Combining Balance Sheet - Nonmajor Special Revenue Funds	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	128
Combining Balance Sheet - Nonmajor Debt Service Funds	136
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	137
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
Major Governmental Funds:	
General Fund	138
Special Revenue Funds:	
Public Assistance Fund	144
Developmental Disabilities Fund	145
Children's Services Fund	146
Senior Citizen Levy Fund	147
Capital Projects Fund:	
Permanent Improvement Fund	148

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Nonmajor Governmental Funds:	
Special Revenue Funds:	
Dog and Kennel Fund	149
Real Estate Assessment Fund	150
Motor Vehicle and Gasoline Tax Fund	151
Adult Probation Fund	152
Planning Fund	153
Litter Control and Recycling Fund	154
Child Support Enforcement Fund	155
Indigent Guardianship Fund	156
Legal Research Fund	157
Computer Replacement Fund	158
Certificate of Title Fund	159
County Recorder Equipment Fund	160
Concealed Handgun Licensing Fund	161
Sheriff Grants Fund	162
Local Delinquency Prevention Fund	163
Juvenile Indigent Alcohol Treatment Fund	164
Prosecutor Legal Services Fund	165
Emergency Planning Fund	166
Granville South Sanitary Sewer Fund	167
Southwest Licking Watershed Fund	168
Johnstown-Monroe Sewer Fund	169
Conduct of Business Fund	170
Buildings and Flood Plain Fund	171
Domestic Violence Fund	172
County Court Special Projects Fund	173
Indigent Counsel Fees Fund	174
Coroners Laboratory Fund	175
Delinquent Tax Collection Fund	176
Law Enforcement Fund	177
Open Space and Recreation Fund	178
911 Wireless Funding Fund	179
Department of Youth Services Fund	180
Transit Board Fund	181

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Ditch Maintenance Fund	182
Homeland Security Grant Fund	183
Law Library Resources Fund	184
Domestic Court Special Projects Fund	185
Mediation Institutionalization Grant Fund	186
Debt Service Funds:	
General Obligation Debt Fund	187
Special Assessment Debt Fund	188
Fiduciary Funds - Agency Fund:	
Fund Descriptions - Fiduciary Funds	189
Combining Statement of Changes in Assets and Liabilities	191
III. STATISTICAL SECTION	
Net Position by Component - Last Ten Years	S 4
Changes in Net Position - Last Ten Years	S 6
Fund Balances, Governmental Funds - Last Ten Years	S 10
Changes in Fund Balances, Governmental Funds - Last Ten Years	S 12
Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years	S 16
Property Tax Rates of Direct and Overlapping Governments - Last Ten Years	S 18
Principal Taxpayers - Property Tax - Current Year and Nine Years Ago	S 21
Property Tax Levies and Collections - Last Ten Years	S 22
Taxable Sales by Industry (Category) - Last Ten Years	S 24
Ratio of Outstanding Debt By Type - Last Ten Years	S 26
Ratios of General Bonded Debt Outstanding - Last Ten Years	S 28
Computation of Direct and Overlapping Debt Attributable to Governmental Activities - Current Year	S 31
Debt Limitations - Last Ten Years	S 32
Pledged Revenue Coverage - Last Ten Years	S 34
Demographic and Economic Statistics - Last Ten Years	S 36
Principal Employers - Current Year and Nine Years Ago	S 39
Full Time Equivalent Employees by Function - Last Ten Years	S 40
Operating Indicators by Function - Last Ten Years	S 42
Capital Asset Statistics by Function - Last Ten Years	S 48

INTRODUCTORY SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

Michael L. Smith
Licking County Auditor

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

June 27, 2019

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, 2018 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, Land Reutilization Corporation (Land Bank), and the Transportation Improvement District (TID) are reported as discretely presented component units in separate columns in the financial statements.

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

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 175,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

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

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

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

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. After a slight dip in sales tax revenue in 2018 due to the MCO Medicaid reduction, the early returns on sales tax in 2019 show an increase from last year. Property tax collections continue to show a slight gain in early 2019. The continuing conservative approach taken by most elected officials for 2018 has helped with the 2019 general fund budget. The commissioners passed the annual appropriation in March of 2019 in the amount of \$69.478 million for the general fund.

Licking County continues to be one of the fastest growing Counties in Ohio, ranking fourth in the state in growth from 2017 to 2018, growing to an estimated population of 175,769 residents. The 2018 unemployment rate for Licking County was 4.2%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole, and that held true for 2018. Unemployment rates for April of 2019 had declined to 2.8%.

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

Major Initiatives and Financial Planning

In 2019, the County enters year five 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. From 2014 thru 2018 the County borrowed a combined \$11.6 million to assist the bridge improvement program. In early 2019 the County borrowed an additional \$3 million for bridge improvements. Bringing the total borrowed to repair and/or replace bridges to a total of \$14.6 million.

Work on the restoration of the Historic 1876 Licking County Courthouse was completed in 2018. The final cost of this restoration was around \$11 million. The County borrowed \$1.5 million in 2015, and \$2.075 million in 2016.

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

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

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

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

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The Land Bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. 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 11, 2019**, over 50 properties have been demolished. 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 Keith Faber, 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, 2017. This represented the 18th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

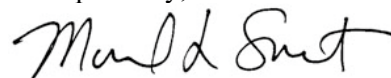
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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

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

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

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

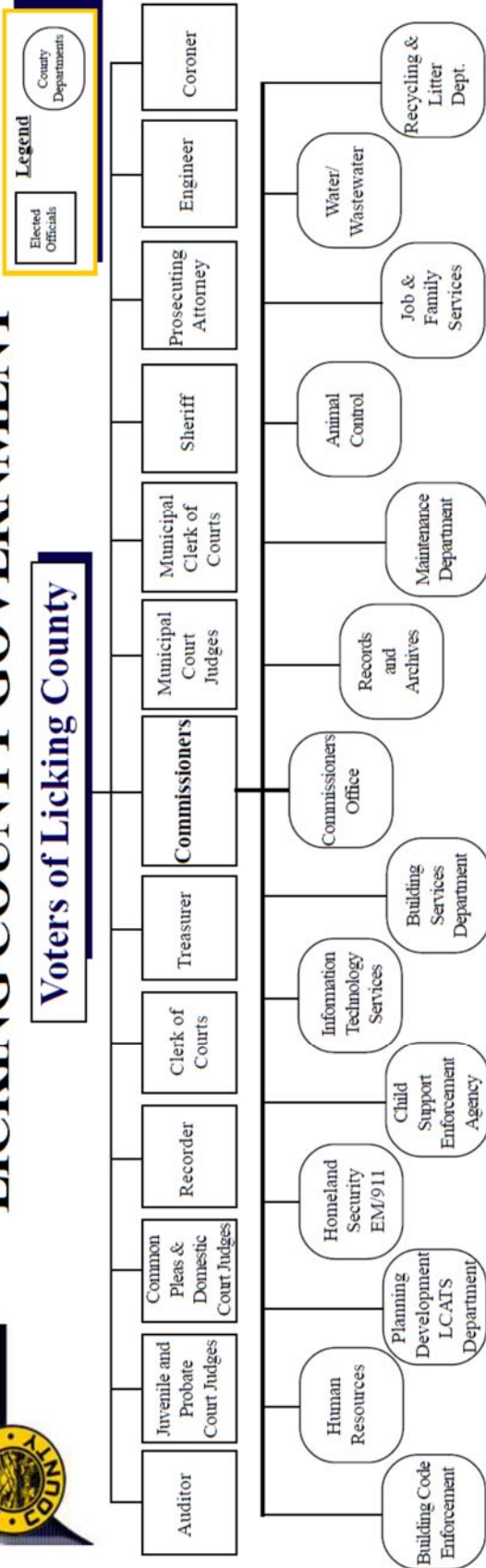
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2018

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Timothy E. Bubb	Commissioner	1/1/2021
Duane Hayes Flowers	Commissioner	1/2/2021
Rick Black	Commissioner	12/31/2022
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	3/12/2023
Olivia Clark Parkinson	Treasurer	9/5/2021
Jared Knerr	Engineer	1/3/2021
Gary Walters	Clerk of Courts	1/3/2021
Bryan Long	Recorder	1/3/2021
Randy Thorp	Sheriff	1/3/2021
Bill Hayes	Prosecutor	1/3/2021
Michael E Campolo	Coroner	1/3/2021
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	2/8/2021
Honorable David W. Branstool	Judge	12/31/2024
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/2020
Honorable Earl Duke Frost	Judge	12/31/2022
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	2/8/2021
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/2019
Honorable David N. Stansbury	Judge	12/31/2023
Marcia Jean Phelps	Clerk of Courts	12/31/2019



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, 2017

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK



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

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2018, 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 1.2 percent, (5.41) percent and .89 percent, respectively, of the assets, the net position or fund balances, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the 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.

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, 2018, 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 26 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 27, 2019

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(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, 2018. 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 \$78.0 million (net position). Of this amount, approximately \$80.9 million represents the net amount invested in capital assets.
- The County's Governmental Activities net position increased by \$3.7 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$535,557. 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 \$68.2 million, approximately a \$8.2 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$28.7 million, or approximately 44 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

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

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

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

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

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

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, 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 22-34 of this report.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)**

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical, 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 35-37 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 38 of this report.

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

The notes to the financial statements begin on page 39 of this report.

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2018 and December 31, 2017:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2018</u>	<u>Restated 2017</u>	<u>2018</u>	<u>Restated 2017</u>
<u>Assets</u>				
Current and Other Assets	\$ 131,610,940	\$ 120,227,894	\$ 6,583,136	\$ 6,136,297
Capital Assets, Net	101,523,750	93,581,982	19,556,587	20,167,040
Net Pension Asset	274,814	125,530	-	-
Net OPEB Asset	19,672	-	-	-
Total Assets	<u>233,429,176</u>	<u>213,935,406</u>	<u>26,139,723</u>	<u>26,303,337</u>
<u>Deferred Outflows of Resources</u>				
Pension	13,475,426	30,492,170	181,264	367,186
OPEB	2,590,581	441,951	43,435	5,680
Total Deferred Inflows of Resources	<u>16,066,007</u>	<u>30,934,121</u>	<u>224,699</u>	<u>372,866</u>
<u>Liabilities</u>				
Current and Other Liabilities	10,783,632	9,798,028	107,868	131,902
Long-Term Liabilities:				
Due Within One Year	9,927,587	8,928,033	744,437	621,943
Due in More than One Year:				
Other Amounts	28,079,767	22,026,507	8,326,316	9,218,271
Net Pension Liability	52,270,555	76,329,906	654,663	909,240
Net OPEB Liability	35,171,851	33,155,380	448,162	401,387
Total Liabilities	<u>136,233,392</u>	<u>150,237,854</u>	<u>10,281,446</u>	<u>11,282,743</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	35,489,381	35,619,844	-	-
Pension	12,712,857	574,248	158,042	37,468
OPEB	2,916,782	5,928	33,385	-
Total Deferred Inflows of Resources	<u>51,119,020</u>	<u>36,200,020</u>	<u>191,427</u>	<u>37,468</u>
<u>Net Position</u>				
Net Investment in Capital Assets	70,349,596	67,785,727	10,545,006	10,380,633
Restricted	36,764,455	33,179,431	-	-
Unrestricted	(44,971,280)	(42,533,505)	5,346,543	4,975,359
Total Net Position	<u>\$ 62,142,771</u>	<u>\$ 58,431,653</u>	<u>\$ 15,891,549</u>	<u>\$ 15,355,992</u>

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

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

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

LICKING COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)**

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$106,902,709 to \$73,787,645.

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, records center, and developmental disabilities building offset by current year depreciation.

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

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.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

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.

This space intentionally left blank.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2018 and 2017:

	Change in Net Position			
	Governmental Activities		Business-Type Activities	
	2018	Restated 2017	2018	Restated 2017
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 20,600,160	\$ 19,140,929	\$ 3,096,729	\$ 3,110,947
Operating Grants and Contributions	36,918,283	34,786,960	-	-
Capital Grants and Contributions	483,986	830,262	-	-
Total program revenues	<u>58,002,429</u>	<u>54,758,151</u>	<u>3,096,729</u>	<u>3,110,947</u>
General revenues:				
Property Taxes	35,991,042	26,877,440	-	-
Sales Taxes	38,270,098	35,962,658	-	-
Intergovernmental, Unrestricted	6,306,179	7,817,125	-	-
Investment Earnings	1,894,876	867,807	12,378	-
Miscellaneous	1,410,259	1,412,311	29,668	29,895
Total general revenues	<u>83,872,454</u>	<u>72,937,341</u>	<u>42,046</u>	<u>29,895</u>
Total revenues	<u>141,874,883</u>	<u>127,695,492</u>	<u>3,138,775</u>	<u>3,140,842</u>
<u>Expenses</u>				
Public Safety	31,783,223	31,279,479	-	-
Health	5,145,549	4,966,083	-	-
Human Services	53,789,426	51,713,718	-	-
Conservation and Recreation	394,132	378,920	-	-
Community and Economic Development	1,071,197	1,233,928	-	-
Public Works	11,509,835	11,210,051	-	-
General Government	33,369,100	31,248,473	-	-
Interest and Fiscal Charges	1,101,303	849,804	-	-
Water	-	-	218,158	205,393
Wastewater	-	-	2,385,060	2,305,522
Total expenses	<u>138,163,765</u>	<u>132,880,456</u>	<u>2,603,218</u>	<u>2,510,915</u>
Change in Net Position	3,711,118	(5,184,964)	535,557	629,927
Net Position, Beginning of Year, Restated	<u>58,431,653</u>	N/A	<u>15,355,992</u>	N/A
Net Position, End of Year	<u>\$ 62,142,771</u>	<u>\$ 58,431,653</u>	<u>\$ 15,891,549</u>	<u>\$ 15,355,992</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$444,855 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,801,428.

LICKING COUNTY, OHIO

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)**

Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-type Activities	Total
Total 2018 program expenses under GASB 75	\$ 138,163,765	\$ 2,603,218	\$ 140,766,983
OPEB expense under GASB 75	(2,759,023)	(42,405)	(2,801,428)
Adjusted 2018 program expenses	135,404,742	2,560,813	137,965,555
Total 2017 program expenses under GASB 45	132,880,456	2,510,915	135,391,371
Increase in program expenses not related to OPEB	\$ 2,524,286	\$ 49,898	\$ 2,574,184

Governmental Activities

Operating grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of an increase in grants received for children services. Human services expense also increased significantly during the year. This increase is primarily represented by an increase children services activity. Property tax revenue also increased significantly in comparison with the prior year due to collections on increased property tax valuation and rates.

Business-Type Activities

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

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 \$68.2 million, an increase of approximately \$8.3 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, 2018 and 2017.

	Fund Balance December 31, 2018	Fund Balance December 31, 2017	Increase (Decrease)
General	\$ 32,556,235	\$ 28,372,926	\$ 4,183,309
Public Assistance	2,210,048	2,396,735	(186,687)
Developmental Disabilities	14,504,306	10,690,403	3,813,903
Children's Services	(234,295)	(1,195,130)	960,835
Mental Health Levy	116,515	73,446	43,069
Senior Citizens Levy	971,077	905,094	65,983
Permanent Improvement	1,656,741	1,490,317	166,424
Other Governmental Funds	16,403,288	17,112,204	(708,916)
Total	\$ 68,183,915	\$ 59,845,995	\$ 8,337,920

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$28.7 million, while total fund balance reached approximately \$32.6 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 44 percent of total General Fund expenditures, while total fund balance represents 50 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$4.2 million during the current fiscal year. This increase is primarily the result of an increase in property tax revenue, investment earnings and a decrease in the amounts transferred out to other funds. The general fund also received \$3 million from the issuance of debt.

The fund balance of the County's Developmental Disabilities Fund increased by \$3.8 million during the current fiscal year. This increase is primarily the result of an increase in property taxes revenue.

The fund balance of the County's Children's Services Fund increased by \$960,835 during the current fiscal year. This increase is primarily the result of an increase in property revenue.

The fund balance of the County's Permanent Improvement Fund increased by \$166,424 during the current fiscal year. For the most part, this increase represents the amount in which note proceeds (\$1 million) and transfers in from the General Fund (\$2 million) exceeded capital outlays (\$2.8 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 \$76,003 and \$459,554, 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 increased by \$1.1 million during the year. This increase represents the amount in which program charges (\$19.3 million) exceeded program expenses (\$18.2 million).

General Fund Budgeting Highlights

During the year, actual revenues and other financing sources exceeded the final budget by approximately \$4.5 million. A significant portion of this variance is the result of sales tax revenues, which were \$3.1 million more than anticipated. The variance between the County's original and final revenue estimates was insignificant.

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

The County's final appropriation measure exceeded the original by approximately \$895,791 and actual budgetary expenditures were approximately \$7.4 million less than the final appropriations measure. Of this variance, \$2.5 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, 2018, including land, buildings and improvements, equipment and machinery, and infrastructure, totaled \$101.5 million (net of accumulated depreciation), an increase of \$7.9 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$12.5 million exceeded current year depreciation (approximately \$3.8 million), net current year net disposals (\$782,078).

The County's investment in capital assets for business-type activities as of December 31, 2018, including land, buildings and improvements, equipment and machinery, and infrastructure totaled \$19.6 million (net of accumulated depreciation), a decrease of \$610,453 in comparison with the prior year. This decrease consists of current year depreciation of \$697,715 offset by current year acquisitions of \$87,262.

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, 2018, including bonds and notes, was approximately \$32.3 million, an increase of \$5.2 million in comparison with the prior year. This increase represents new notes and bonds of approximately \$15.6 million offset by principal payments made during the year of approximately \$8.2 million and current year refundings of approximately \$2.1 million.

The County's business-type activities debt as of December 31, 2018, was approximately \$9.0 million, a decrease of \$774,826 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, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 68,470,643	\$ 5,730,917	\$ 74,201,560
Cash and Cash Equivalents in Segregated Accounts	1,565,735	-	1,565,735
Receivables:			
Taxes	48,153,494	-	48,153,494
Accounts	843,482	576,531	1,420,013
Intergovernmental	8,263,362	-	8,263,362
Interest	428,322	484	428,806
Special Assessments	365,219	199,380	564,599
Loans	2,587,542	-	2,587,542
Inventory of Supplies, at Cost	424,989	75,824	500,813
Prepaid Items	508,152	-	508,152
Other Assets	-	-	-
Nondepreciable Capital Assets	15,164,073	144,478	15,308,551
Depreciable Capital assets, Net	86,359,677	19,412,109	105,771,786
Net Pension Asset	274,814	-	274,814
Net OPEB Asset	19,672	-	19,672
Total Assets	233,429,176	26,139,723	259,568,899
Deferred Outflows of Resources			
Pension	13,475,426	181,264	13,656,690
OPEB	2,590,581	43,435	2,634,016
Total Deferred Outflows of Resources	16,066,007	224,699	16,290,706
Liabilities			
Accounts Payable	4,116,834	42,390	4,159,224
Accrued Wages and Benefits Payable	2,742,620	24,283	2,766,903
Intergovernmental Payable	1,032,466	9,317	1,041,783
Claims Payable	2,026,331	-	2,026,331
Retainage Payable	309,272	-	309,272
Unearned Revenue	376,151	-	376,151
Accrued Interest Payable	179,958	31,878	211,836
Long-Term Liabilities:			
Due Within One Year	9,927,587	744,437	10,672,024
Due in More Than One Year:			
Other Amounts Due in More Than One Year	28,079,767	8,326,316	36,406,083
Net Pension Liability	52,270,555	654,663	52,925,218
Net OPEB Liability	35,171,851	448,162	35,620,013
Total Liabilities	136,233,392	10,281,446	146,514,838
Deferred Inflows of Resources			
Property and Other Local Taxes	35,489,381	-	35,489,381
Pension	12,712,857	158,042	12,870,899
OPEB	2,916,782	33,385	2,950,167
Total Deferred Inflows of Resources	51,119,020	191,427	51,310,447
Net Position			
Net Investment in Capital Assets	70,349,596	10,545,006	80,894,602
Restricted for:			
Capital Projects	1,353,920	-	1,353,920
Debt Service	730,271	-	730,271
Public Safety	2,786,282	-	2,786,282
Health	618,634	-	618,634
Human Services	18,295,926	-	18,295,926
Conservation and Recreation	51,407	-	51,407
Community and Economic Development	3,788,979	-	3,788,979
Public Works	5,583,942	-	5,583,942
General Government	3,555,094	-	3,555,094
Unrestricted	(44,971,280)	5,346,543	(39,624,737)
Total Net Position	\$ 62,142,771	\$ 15,891,549	\$ 78,034,320

See accompanying notes to the basic financial statements.

Component Units		
Airport Authority	Land Reutilization Corporation	Transportation Improvement District
\$ 101,321	\$ 378,532	\$ 2,658,576
-	-	-
-	-	-
-	-	471
-	-	61,375
-	-	-
-	-	-
-	-	-
-	737	-
-	270,639	-
212,083	-	1,323,858
558,777	-	23,670
-	-	-
-	-	-
<u>872,181</u>	<u>649,908</u>	<u>4,067,950</u>
-	-	-
-	-	-
-	-	-
1,605	44,576	55,952
-	-	-
-	104	-
-	-	-
-	-	-
-	-	36,052
-	-	-
-	-	330,000
-	-	4,895,020
-	-	-
-	-	-
<u>1,605</u>	<u>44,680</u>	<u>5,317,024</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
770,860	-	1,317,228
21	-	2,229,338
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
99,695	605,228	(4,795,640)
<u>\$ 870,576</u>	<u>\$ 605,228</u>	<u>\$ (1,249,074)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 31,783,223	\$ 1,088,419	\$ 1,777,881	\$ -
Health	5,145,549	652,109	468,783	-
Human Services	53,789,426	2,799,004	24,186,767	-
Conservation and Recreation	394,132	-	-	-
Community and Economic Development	1,071,197	193,167	499,039	-
Public Works	11,509,835	563,877	7,956,176	483,986
General Government	33,369,100	15,302,024	1,922,572	-
Interest and Fiscal Charges	1,101,303	1,560	107,065	-
Total Governmental Activities	<u>138,163,765</u>	<u>20,600,160</u>	<u>36,918,283</u>	<u>483,986</u>
Business-Type Activities:				
Water	218,158	281,656	-	-
Wastewater	2,385,060	2,815,073	-	-
Total Business-type Activities	<u>2,603,218</u>	<u>3,096,729</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 140,766,983</u>	<u>\$ 23,696,889</u>	<u>\$ 36,918,283</u>	<u>\$ 483,986</u>
Component Units:				
Airport Authority	\$ 145,565	\$ 91,811	\$ -	\$ -
Land Reutilization Corporation	579,507	-	287,837	-
Transportation Improvement District	2,718,292	-	-	334,513
Total Component Units	<u>\$ 3,443,364</u>	<u>\$ 91,811</u>	<u>\$ 287,837</u>	<u>\$ 334,513</u>

General Revenues:
 Property Taxes Levied for:
 General Purposes
 Special Purposes:
 Developmental Disabilities
 Children's Services
 Mental Health
 Senior Citizens
 Sales Taxes
 Intergovernmental, Unrestricted
 Property Sales
 Investment Earnings
 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
\$ (28,916,923)	\$ -	\$ (28,916,923)			
(4,024,657)	-	(4,024,657)			
(26,803,655)	-	(26,803,655)			
(394,132)	-	(394,132)			
(378,991)	-	(378,991)			
(2,505,796)	-	(2,505,796)			
(16,144,504)	-	(16,144,504)			
(992,678)	-	(992,678)			
<u>(80,161,336)</u>	<u>-</u>	<u>(80,161,336)</u>			
-	63,498	63,498			
-	430,013	430,013			
-	493,511	493,511			
<u>\$ (80,161,336)</u>	<u>\$ 493,511</u>	<u>\$ (79,667,825)</u>			
			\$ (53,754)	\$ (291,670)	\$ (2,383,779)
			<u>\$ (53,754)</u>	<u>\$ (291,670)</u>	<u>\$ (2,383,779)</u>
8,590,453	-	8,590,453	-	-	-
11,750,066	-	11,750,066	-	-	-
7,916,858	-	7,916,858	-	-	-
3,509,930	-	3,509,930	-	-	-
4,223,735	-	4,223,735	-	-	-
38,270,098	-	38,270,098	-	-	-
6,306,179	-	6,306,179	-	193,274	90,333
-	-	-	-	39,745	-
1,894,876	12,378	1,907,254	11	-	79,948
1,410,259	29,668	1,439,927	-	8,189	471
<u>83,872,454</u>	<u>42,046</u>	<u>83,914,500</u>	<u>11</u>	<u>241,208</u>	<u>170,752</u>
3,711,118	535,557	4,246,675	(53,743)	(50,462)	(2,213,027)
58,431,653	15,355,992	73,787,645	924,319	655,690	963,953
<u>\$ 62,142,771</u>	<u>\$ 15,891,549</u>	<u>\$ 78,034,320</u>	<u>\$ 870,576</u>	<u>\$ 605,228</u>	<u>\$ (1,249,074)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2018

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Pooled Cash and Investments	\$ 26,471,160	\$ 2,431,741	\$ 15,212,756	\$ 1,272,419
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	19,952,829	-	12,048,178	8,225,661
Accounts	276,956	1,456	139,150	8,343
Intergovernmental	2,799,245	-	587,100	406,110
Interest	425,637	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	141,836	1,586	-	-
Prepaid Items	356,330	-	-	-
Due From Other Funds	-	535,958	-	-
Total Assets	\$ 50,423,993	\$ 2,970,741	\$ 27,987,184	\$ 9,912,533
Liabilities:				
Accounts Payable	\$ 946,631	\$ 143,105	\$ 1,013,762	\$ 1,218,726
Accrued Wages and Benefits Payable	1,629,023	466,780	180,719	-
Intergovernmental Payable	660,725	150,808	68,078	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	36,566	-	-	-
Due To Other Funds	-	-	-	535,958
Total Liabilities	3,272,945	760,693	1,262,559	1,754,684
Deferred Inflows of Resources:				
Property and Other Local Taxes	8,409,177	-	11,573,299	7,913,758
Unavailable Revenue	6,185,636	-	647,020	478,386
Total Deferred Inflows of Resources	14,594,813	-	12,220,319	8,392,144
Fund Balances:				
Nonspendable	498,166	1,586	-	-
Restricted	-	2,208,462	14,504,306	-
Committed	550,000	-	-	-
Assigned	2,811,828	-	-	-
Unassigned	28,696,241	-	-	(234,295)
Total Fund Balances	32,556,235	2,210,048	14,504,306	(234,295)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 50,423,993	\$ 2,970,741	\$ 27,987,184	\$ 9,912,533

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 831,259	\$ 1,929,038	\$ 12,779,807	\$ 60,928,180
-	-	-	464,697	464,697
3,603,104	4,323,722	-	-	48,153,494
-	-	-	365,681	791,586
230,224	276,268	-	3,964,415	8,263,362
-	-	-	20	425,657
-	-	131,406	233,813	365,219
-	-	-	2,587,542	2,587,542
-	-	-	281,567	424,989
-	-	-	-	356,330
-	-	-	-	535,958
<u>\$ 3,833,328</u>	<u>\$ 5,431,249</u>	<u>\$ 2,060,444</u>	<u>\$ 20,677,542</u>	<u>\$ 123,297,014</u>
\$ -	\$ -	\$ 272,297	\$ 522,313	\$ 4,116,834
-	-	-	400,415	2,676,937
-	-	-	149,318	1,028,929
-	-	-	309,272	309,272
-	-	-	376,151	376,151
-	-	-	1,965	38,531
-	-	-	-	535,958
-	-	<u>272,297</u>	<u>1,759,434</u>	<u>9,082,612</u>
3,451,432	4,141,715	-	-	35,489,381
265,381	318,457	131,406	2,514,820	10,541,106
<u>3,716,813</u>	<u>4,460,172</u>	<u>131,406</u>	<u>2,514,820</u>	<u>46,030,487</u>
-	-	-	281,567	781,319
116,515	971,077	1,353,920	16,070,314	35,224,594
-	-	89,738	51,407	691,145
-	-	213,083	-	3,024,911
-	-	-	-	28,461,946
<u>116,515</u>	<u>971,077</u>	<u>1,656,741</u>	<u>16,403,288</u>	<u>68,183,915</u>
<u>\$ 3,833,328</u>	<u>\$ 5,431,249</u>	<u>\$ 2,060,444</u>	<u>\$ 20,677,542</u>	<u>\$ 123,297,014</u>

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018

Total Governmental Fund Balances	\$ 68,183,915
<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.	101,523,750
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	3,997,883
Property Taxes	345,617
Special Assessments	365,219
Intergovernmental	5,465,691
Accounts Receivable	141,509
Interest Receivable	225,187
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.	6,463,157
The net pension asset, net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	274,814
Deferred Outflows - Pension	13,436,071
Deferred Inflows - Pension	(12,662,327)
Net Pension Liability	(52,115,400)
Net OPEB Asset	19,672
Deferred Outflows - OPEB	2,582,765
Deferred Inflows - OPEB	(2,901,900)
Net OPEB Liability	(35,065,647)
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	(179,958)
Bonds Payable	(31,729,333)
Unamortized Premium	(641,665)
Capital Lease Payable	(1,937,251)
Compensated Absences Payable	(3,648,998)
Net Position of Governmental Activities	<u>\$ 62,142,771</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, 2018

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 37,631,234	\$ -	\$ -	\$ -
Property Taxes	8,576,522	-	11,731,368	7,904,525
Intergovernmental	6,138,116	10,508,573	2,945,704	7,813,654
Investment Earnings	1,888,277	-	-	-
Licenses and Permits	9,658	-	-	-
Fines and Forfeitures	169,030	-	-	-
Special Assessments	-	-	-	-
Charges for Services	10,336,588	-	-	-
Miscellaneous	1,271,234	190,019	1,741,247	268,228
Total Revenues	66,020,659	10,698,592	16,418,319	15,986,407
Expenditures:				
Current:				
Public Safety	25,733,123	-	-	-
Health	466,037	-	-	-
Human Services	3,883,133	11,341,021	12,261,948	16,586,247
Conservation and Recreation	394,132	-	-	-
Community and Economic Development	175,000	-	-	-
Public Works	-	-	-	-
General Government	24,036,742	-	-	-
Capital Outlay	4,025,790	-	3,165,415	-
Debt service:				
Principal Retirement	336,351	-	-	-
Interest and Fiscal Charges	6,392	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	59,056,700	11,341,021	15,427,363	16,586,247
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	6,963,959	(642,429)	990,956	(599,840)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	833,781	-	-	-
Issuance of Debt	3,000,000	-	3,000,000	-
Premium on Issued Debt	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers In	-	456,995	-	1,560,675
Transfers Out	(6,625,801)	-	(177,053)	-
Total Other Financing Sources (Uses)	(2,792,020)	456,995	2,822,947	1,560,675
Net Change in Fund Balances	4,171,939	(185,434)	3,813,903	960,835
Fund Balance, Beginning of Year	28,372,926	2,396,735	10,690,403	(1,195,130)
Increase (Decrease) in Inventory	11,370	(1,253)	-	-
Fund Balance, End of Year	\$ 32,556,235	\$ 2,210,048	\$ 14,504,306	\$ (234,295)

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 37,631,234
3,504,049	4,216,677	-	-	35,933,141
444,087	532,904	10,338	15,017,492	43,410,868
-	-	-	4,684	1,892,961
-	-	-	667,641	677,299
-	-	-	655,318	824,348
-	-	33,557	139,267	172,824
-	-	-	5,894,823	16,231,411
-	625	8,803	557,268	4,037,424
<u>3,948,136</u>	<u>4,750,206</u>	<u>52,698</u>	<u>22,936,493</u>	<u>140,811,510</u>
-	-	-	3,110,547	28,843,670
3,905,067	-	-	718,124	5,089,228
-	4,684,223	-	3,304,925	52,061,497
-	-	-	-	394,132
-	-	-	857,282	1,032,282
-	-	-	8,852,451	8,852,451
-	-	-	6,539,098	30,575,840
-	-	2,829,575	1,646,995	11,667,775
-	-	-	8,656,404	8,992,755
-	-	-	913,956	920,348
-	-	-	219,139	219,139
<u>3,905,067</u>	<u>4,684,223</u>	<u>2,829,575</u>	<u>34,818,921</u>	<u>148,649,117</u>
43,069	65,983	(2,776,877)	(11,882,428)	(7,837,607)
-	-	-	1,646,995	2,480,776
-	-	1,000,000	8,480,000	15,480,000
-	-	-	223,863	223,863
-	-	-	(2,136,265)	(2,136,265)
-	-	2,000,000	2,860,961	6,878,631
-	-	(56,699)	(19,078)	(6,878,631)
-	-	<u>2,943,301</u>	<u>11,056,476</u>	<u>16,048,374</u>
43,069	65,983	166,424	(825,952)	8,210,767
73,446	905,094	1,490,317	17,112,204	59,845,995
-	-	-	117,036	127,153
<u>\$ 116,515</u>	<u>\$ 971,077</u>	<u>\$ 1,656,741</u>	<u>\$ 16,403,288</u>	<u>\$ 68,183,915</u>

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2018

Net Change in Fund Balances - Total Governmental Funds		\$ 8,210,767
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	Capital Outlays	12,541,209
	Depreciation	(3,817,363)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activities.		(782,078)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	Sales Taxes	638,864
	Property Taxes	57,901
	Charges for Services	(26,976)
	Intergovernmental Grants	297,580
	Special Assessments	(44,936)
	Investment Earnings	1,915
	Miscellaneous	139,025
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	Pension	6,736,804
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	Pension	(11,687,085)
	OPEB	(2,753,489)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	Issuance of Bonds	(15,480,000)
	Premium on Issuance of Debt	(162,123)
	Inception of Capital Lease	(2,480,776)
	Principal Repayment	8,992,755
	Payment to Refunded Bond Escrow Agent	2,136,265
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	Change in Inventory	127,153
	Interest Expense	(23,556)
	Compensated Absences	(59,079)
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		1,148,341
Change in Net Position of Governmental Activities		\$ 3,711,118

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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 33,300,000	\$ 33,300,000	\$ 36,422,764	\$ 3,122,764
Property Taxes	7,663,086	7,663,086	8,471,062	807,976
Intergovernmental	6,968,995	7,275,860	7,354,809	78,949
Investment Earnings	1,193,700	1,193,700	1,906,357	712,657
Licenses and Permits	11,000	11,000	9,683	(1,317)
Fines and Forfeitures	141,500	141,500	171,404	29,904
Charges for Services	7,916,060	7,916,060	8,712,499	796,439
Miscellaneous	1,542,650	1,169,513	1,540,051	370,538
Total Revenues	58,736,991	58,670,719	64,588,629	5,917,910
Expenditures:				
Current:				
Public Safety	26,350,733	26,551,699	25,965,422	586,277
Health	501,122	501,442	466,037	35,405
Human Services	3,929,365	4,085,744	3,838,489	247,255
Conservation and Recreation	404,106	404,132	394,132	10,000
Community and Economic Development	175,000	175,000	175,000	-
General Government	31,908,140	32,118,941	27,902,545	4,216,396
Debt service:				
Principal Retirement	336,351	336,351	336,351	-
Interest and Fiscal Charges	6,392	6,392	6,392	-
Total Expenditures	63,611,209	64,179,701	59,084,368	5,095,333
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,874,218)	(5,508,982)	5,504,261	11,013,243
Other Financing Sources (Uses):				
Issuance of Debt	3,000,000	3,000,000	3,000,000	-
Advances In	40,000	40,000	20,434	(19,566)
Advances Out	-	(20,434)	(20,434)	-
Transfers In	1,372,000	1,372,000	-	(1,372,000)
Transfers Out	(8,616,353)	(8,923,218)	(6,625,801)	2,297,417
Total Other Financing Sources (Uses)	(4,204,353)	(4,531,652)	(3,625,801)	905,851
Net Change in Fund Balances	(9,078,571)	(10,040,634)	1,878,460	11,919,094
Fund Balance, Beginning of Year	15,605,570	15,605,570	15,605,570	-
Prior Year Encumbrances Appropriated	4,149,765	4,149,765	4,149,765	-
Fund Balance, End of Year	\$ 10,676,764	\$ 9,714,701	\$ 21,633,795	\$ 11,919,094

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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,833,761	\$ 10,833,761	\$ 10,508,616	\$ (325,145)
Miscellaneous	40,000	45,000	189,699	144,699
Total Revenues	10,873,761	10,878,761	10,698,315	(180,446)
Expenditures:				
Current:				
Human Services	12,982,203	12,987,203	11,339,970	1,647,233
Total Expenditures	12,982,203	12,987,203	11,339,970	1,647,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,108,442)	(2,108,442)	(641,655)	1,466,787
Other Financing Sources (Uses):				
Transfers In	780,677	780,677	456,995	(323,682)
Transfers Out	(463,982)	(463,982)	-	463,982
Total Other Financing Sources (Uses)	316,695	316,695	456,995	140,300
Net Change in Fund Balances	(1,791,747)	(1,791,747)	(184,660)	1,607,087
Fund Balance, Beginning of Year	1,715,691	1,715,691	1,715,691	-
Prior Year Encumbrances Appropriated	478,645	478,645	478,645	-
Fund Balance, End of Year	\$ 402,589	\$ 402,589	\$ 2,009,676	\$ 1,607,087

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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 10,732,658	\$ 10,732,658	\$ 11,596,646	\$ 863,988
Intergovernmental	2,907,290	2,607,290	2,878,941	271,651
Miscellaneous	1,182,736	1,182,736	1,741,247	558,511
Total Revenues	<u>14,822,684</u>	<u>14,522,684</u>	<u>16,216,834</u>	<u>1,694,150</u>
Expenditures:				
Current:				
Human Services	18,388,158	21,088,158	17,664,610	3,423,548
Total Expenditures	<u>18,388,158</u>	<u>21,088,158</u>	<u>17,664,610</u>	<u>3,423,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,565,474)	(6,565,474)	(1,447,776)	5,117,698
Other Financing Sources (Uses):				
Issuance of Debt	-	3,000,000	3,000,000	-
Transfers Out	(177,053)	(347,053)	(177,053)	170,000
Total Other Financing Sources (Uses)	<u>(177,053)</u>	<u>2,652,947</u>	<u>2,822,947</u>	<u>170,000</u>
Net Change in Fund Balances	(3,742,527)	(3,912,527)	1,375,171	5,287,698
Fund Balance, Beginning of Year	9,569,933	9,569,933	9,569,933	-
Prior Year Encumbrances Appropriated	1,202,275	1,202,275	1,202,275	-
Fund Balance, End of Year	<u>\$ 7,029,681</u>	<u>\$ 6,859,681</u>	<u>\$ 12,147,379</u>	<u>\$ 5,287,698</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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 7,799,023	\$ 7,799,023	\$ 7,816,060	\$ 17,037
Intergovernmental	6,200,445	7,595,181	7,814,974	219,793
Miscellaneous	95,000	95,000	265,530	170,530
Total Revenues	<u>14,094,468</u>	<u>15,489,204</u>	<u>15,896,564</u>	<u>407,360</u>
Expenditures:				
Current:				
Human Services	14,824,507	17,170,851	16,910,426	260,425
Total Expenditures	<u>14,824,507</u>	<u>17,170,851</u>	<u>16,910,426</u>	<u>260,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(730,039)	(1,681,647)	(1,013,862)	667,785
Other Financing Sources (Uses):				
Transfers In	9,100,000	9,360,675	1,560,675	(7,800,000)
Transfers Out	(8,000,000)	(8,000,000)	-	8,000,000
Total Other Financing Sources (Uses)	<u>1,100,000</u>	<u>1,360,675</u>	<u>1,560,675</u>	<u>200,000</u>
Net Change in Fund Balances	369,961	(320,972)	546,813	867,785
Fund Balance, Beginning of Year	546,557	546,557	546,557	-
Prior Year Encumbrances Appropriated	80,039	80,039	80,039	-
Fund Balance, End of Year	<u>\$ 996,557</u>	<u>\$ 305,624</u>	<u>\$ 1,173,409</u>	<u>\$ 867,785</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
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,124,351	\$ 4,124,351	\$ 4,164,994	\$ 40,643
Intergovernmental	532,904	532,904	532,904	-
Miscellaneous	-	-	625	625
Total Revenues	<u>4,657,255</u>	<u>4,657,255</u>	<u>4,698,523</u>	<u>41,268</u>
Expenditures:				
Current:				
Human Services	4,685,713	4,685,713	4,684,848	865
Total Expenditures	<u>4,685,713</u>	<u>4,685,713</u>	<u>4,684,848</u>	<u>865</u>
 Net Change in Fund Balances	 (28,458)	 (28,458)	 13,675	 42,133
 Fund Balance, Beginning of Year	 817,584	 817,584	 817,584	 -
Fund Balance, End of Year	<u><u>\$ 789,126</u></u>	<u><u>\$ 789,126</u></u>	<u><u>\$ 831,259</u></u>	<u><u>\$ 42,133</u></u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION PROPRIETARY FUNDS AS OF DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 1,072,320	\$ 4,658,597	\$ 5,730,917	\$ 7,542,463
Cash and Cash Equivalents With Fiscal Agent	-	-	-	1,101,038
Receivables:				
Accounts	21,619	554,912	576,531	51,896
Special Assessments	-	199,380	199,380	-
Interest	482	2	484	2,665
Materials and Supplies Inventory	37,869	37,955	75,824	-
Prepaid Items	-	-	-	151,822
Total Current Assets	1,132,290	5,450,846	6,583,136	8,849,884
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	138,150	144,478	-
Depreciable Capital assets, Net	459,887	18,952,222	19,412,109	-
Total Noncurrent Assets	466,215	19,090,372	19,556,587	-
Total Assets	1,598,505	24,541,218	26,139,723	8,849,884
Deferred Outflows of Resources				
Pension	-	181,264	181,264	39,355
OPEB	-	43,435	43,435	7,816
Total Deferred Outflows of Resources	-	224,699	224,699	47,171
Liabilities				
Current Liabilities				
Accounts Payable	7,941	34,449	42,390	-
Accrued Wages and Benefits	-	24,283	24,283	65,683
Intergovernmental Payable	-	9,317	9,317	3,537
Claims Payable	-	-	-	2,026,331
Compensated Absences Payable	-	12,576	12,576	2,971
Accrued Interest Payable	-	31,878	31,878	-
OPWC Loan Payable	-	24,339	24,339	-
OWDA Loan Payable	-	707,522	707,522	-
Total Current Liabilities	7,941	844,364	852,305	2,098,522
Long-Term Liabilities:				
Compensated Absences Payable	-	46,596	46,596	8,605
OPWC Loan Payable	-	974,389	974,389	-
OWDA Loan Payable	-	7,305,331	7,305,331	-
Net Pension Liability	-	654,663	654,663	155,155
Net OPEB Liability	-	448,162	448,162	106,204
Total Long-Term Liabilities	-	9,429,141	9,429,141	269,964
Total Liabilities	7,941	10,273,505	10,281,446	2,368,486
Deferred Inflows of Resources				
Pension	-	158,042	158,042	50,530
OPEB	-	33,385	33,385	14,882
Total Deferred Inflows of Resources	-	191,427	191,427	65,412
Net Position				
Net Investment in Capital Assets	466,215	10,078,791	10,545,006	-
Unrestricted	1,124,349	4,222,194	5,346,543	6,463,157
Total Net Position	\$ 1,590,564	\$ 14,300,985	\$ 15,891,549	\$ 6,463,157

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, 2018

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 281,656	\$ 2,814,922	\$ 3,096,578	\$ 19,081,616
Special Assessments	-	151	151	-
Miscellaneous	500	29,168	29,668	175,488
Total Operating Revenues	<u>282,156</u>	<u>2,844,241</u>	<u>3,126,397</u>	<u>19,257,104</u>
Operating Expenses:				
Personal Services	61,068	948,122	1,009,190	639,149
Contractual Services	111,383	595,436	706,819	2,207,926
Materials and Supplies	21,360	77,007	98,367	1,146
Depreciation	23,704	674,011	697,715	-
Health Insurance Claims	-	-	-	15,286,684
Miscellaneous	643	25,300	25,943	77,363
Total Operating Expenses	<u>218,158</u>	<u>2,319,876</u>	<u>2,538,034</u>	<u>18,212,268</u>
Operating Income (Loss)	<u>63,998</u>	<u>524,365</u>	<u>588,363</u>	<u>1,044,836</u>
Nonoperating (Expenses):				
Interest Income	12,005	373	12,378	103,505
Interest and Fiscal Charges	-	(65,184)	(65,184)	-
Total Non-Operating (Expenses)	<u>12,005</u>	<u>(64,811)</u>	<u>(52,806)</u>	<u>103,505</u>
Change in Net Position	76,003	459,554	535,557	1,148,341
Net Position, Beginning of Year, Restated	1,514,561	13,841,431	15,355,992	5,314,816
Net Position, End of Year	<u>\$ 1,590,564</u>	<u>\$ 14,300,985</u>	<u>\$ 15,891,549</u>	<u>\$ 6,463,157</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 285,342	\$ 2,869,422	\$ 3,154,764	\$ 19,177,409
Cash Received from Special Assessments	-	14,112	14,112	-
Cash Received from Other Operating Sources	665	29,659	30,324	340,913
Cash Payments to Employees for Services	(61,068)	(854,836)	(915,904)	(615,988)
Cash Payments to Suppliers for Goods and Services	(121,766)	(699,868)	(821,634)	(2,438,257)
Cash Payments for Claims	-	-	-	(14,862,609)
Net Cash Flows from Operating Activities	<u>103,173</u>	<u>1,358,489</u>	<u>1,461,662</u>	<u>1,601,468</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	-	(87,262)	(87,262)	-
Principal Payments	-	(774,826)	(774,826)	-
Interest Paid	-	(68,034)	(68,034)	-
Net Cash Flows from Capital and Related Financing	<u>-</u>	<u>(930,122)</u>	<u>(930,122)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest Income	11,523	374	11,897	100,840
Net Cash Flows from Investing Activities	<u>11,523</u>	<u>374</u>	<u>11,897</u>	<u>100,840</u>
Net Increase in Cash and Cash Equivalents	114,696	428,741	543,437	1,702,308
Cash and Cash Equivalents at Beginning of Year	957,624	4,229,856	5,187,480	6,941,193
Cash and Cash Equivalents at End of Year	<u>\$ 1,072,320</u>	<u>\$ 4,658,597</u>	<u>\$ 5,730,917</u>	<u>\$ 8,643,501</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities:				
Operating Income	\$ 63,998	\$ 524,365	\$ 588,363	\$ 1,044,836
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation Expense	23,704	674,011	697,715	-
(Increase)/Decrease Assets:				
Accounts Receivable	3,851	54,991	58,842	114,120
Special Assessments Receivable	-	13,961	13,961	-
Materials and Supplies Inventory	12,181	12,095	24,276	-
Prepaid Items	-	-	-	(4,724)
Decrease in Deferred Outflows of Resources - Pension/OPEB	-	148,167	148,167	48,120
Increase/(Decrease) Liabilities:				
Accounts Payable	(561)	(14,220)	(14,781)	-
Accrued Wages	-	(2,033)	(2,033)	20,539
Compensated Absences Payable	-	5,365	5,365	998
Intergovernmental Payable	-	(4,370)	(4,370)	(347)
Claims Payable	-	-	-	424,075
Net Pension/OPEB Liability	-	(207,802)	(207,802)	(94,790)
Increase in Deferred Inflows of Resources - Pension/OPEB	-	153,959	153,959	48,641
Total Adjustments	<u>39,175</u>	<u>834,124</u>	<u>873,299</u>	<u>556,632</u>
Net Cash Flows from Operating Activities	<u>\$ 103,173</u>	<u>\$ 1,358,489</u>	<u>\$ 1,461,662</u>	<u>\$ 1,601,468</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2018

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 42,181,629
Cash and Cash Equivalents in Segregated Accounts	2,962,541
Receivables:	
Taxes	233,275,327
Intergovernmental	18,980,164
Special Assessments	6,801,992
Accounts	15,770
Total Assets	<u>304,217,423</u>
Liabilities	
Due to Other Governments	269,257,457
Undistributed Monies	33,257,704
Accounts Payable	1,702,262
Total Liabilities	<u>\$ 304,217,423</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 15 through 17 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, 2018

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, 2018

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, 2018

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, 2018

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 2018.

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, 2018

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 2018, 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, 2018

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. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan’s fiduciary net position is not sufficient for payment of those benefits.

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, 2018

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, 2018

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 and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources, represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance year 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

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, 2018

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, 2018**

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 2018.

R. Estimates

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

S. Pensions/Other Postemployment Benefits (OPEB)

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

This space intentionally left blank.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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 2018 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	\$ 1,878,460	\$ (184,660)	\$ 1,375,171	\$ 546,813	\$ 13,675
Revenue Accruals	(254,186)	277	201,485	89,843	51,683
Expenditure Accruals	(861,179)	(423,116)	(828,130)	225,169	625
Encumbrances	2,235,256	422,065	3,065,377	99,010	-
Inception of Capital Lease	833,781	-	-	-	-
Certificate of Title	269,126	-	-	-	-
Recorder's Equipment	70,681	-	-	-	-
GAAP Basis	\$ 4,171,939	\$ (185,434)	\$ 3,813,903	\$ 960,835	\$ 65,983

This space intentionally left blank.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

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	\$ 356,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,330
Supplies Inventory	141,836	1,586	-	-	-	-	-	281,567	424,989
Total Nonspendable	498,166	1,586	-	-	-	-	-	281,567	781,319
Restricted:									
Public Safety	-	-	-	-	-	-	-	2,771,823	2,771,823
Health	-	-	-	-	-	-	-	242,583	242,583
Human Service	-	2,208,462	14,504,306	-	116,515	971,077	-	697,935	18,498,295
Community and Economic Development	-	-	-	-	-	-	-	3,753,873	3,753,873
Public Works	-	-	-	-	-	-	-	3,492,434	3,492,434
General Government	-	-	-	-	-	-	-	3,736,751	3,736,751
Debt Retirement	-	-	-	-	-	-	-	1,374,915	1,374,915
Capital Acquisition and Improvement	-	-	-	-	-	-	1,353,920	-	1,353,920
Total Restricted	-	2,208,462	14,504,306	-	116,515	971,077	1,353,920	16,070,314	35,224,594
Committed:									
Payroll	550,000	-	-	-	-	-	-	-	550,000
Parks and Recreation	-	-	-	-	-	-	-	51,407	51,407
Capital Projects	-	-	-	-	-	-	89,738	-	89,738
Total Committed	550,000	-	-	-	-	-	89,738	51,407	691,145
Assigned:									
Public Safety	243,808	-	-	-	-	-	-	-	243,808
Human Service	77,446	-	-	-	-	-	-	-	77,446
General Government	1,426,971	-	-	-	-	-	-	-	1,426,971
Capital Projects	-	-	-	-	-	-	213,083	-	213,083
Future Appropriations	1,063,603	-	-	-	-	-	-	-	1,063,603
Total Assigned	2,811,828	-	-	-	-	-	213,083	-	3,024,911
Unassigned (Deficit):									
	28,696,241	-	-	(234,295)	-	-	-	-	28,461,946
Total Fund Balances	\$ 32,556,235	\$ 2,210,048	\$ 14,504,306	\$ (234,295)	\$ 116,515	\$ 971,077	\$ 1,656,741	\$ 16,403,288	\$ 68,183,915

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

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

A. Deposits

At year end the carrying amount of the County's deposits was \$22,533,582 and the bank balance was \$24,142,706. Of the County's bank balance, \$17,384,000 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was uninsured and collateralized. The County's financial institution was approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System.

The County also had \$26,103 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

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

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

Interest revenue credited to the general fund during 2018 amounted to \$1,888,277, which includes \$1,320,876 assigned from other County funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County's investments at December 31, 2018 are summarized below:

	Measurement		Investment Maturities (in Years)	
	Value	Credit Rating	less than 1	1 - 5
Star Ohio	21,519,000	AAAm	21,519,000	-
FFCB Bonds	14,526,139	AA+	-	14,526,139
FHLB Bonds	11,805,234	AA+	-	11,805,234
FHLMC Bonds	24,807,650	AA+	3,957,400	20,850,250
FNMA Bonds	7,358,854	AA+	2,731,733	4,627,121
Corporate Bonds	3,978,480	A-1	3,978,480	-
Commercial Paper	9,594,661	A-1	9,594,661	-
Money Market Fund	233,486	NR	233,486	-
Total Investments	<u>\$ 93,823,504</u>		<u>\$ 42,014,760</u>	<u>\$ 51,808,744</u>

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

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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 2018 were levied after October 1, 2017 on assessed values as of January 1, 2017, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2017. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in February and July 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, 2018, was \$9.50 per \$1,000 of assessed value. The 2018 assessed value is \$4,468,995,405. This amount constitutes \$4,184,390,115 in real property assessed value and \$284,605,290 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	\$ 36,634,851
Property Tax Receivable - Delinquent	345,617
Sales Tax Receivable	11,173,026
Total Receivable	<u>\$ 48,153,494</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2018:

Class	December 31, 2017	Additions	Deductions	Transfers	December 31, 2018
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Construction in Progress	12,405,675	5,548,126	-	(9,648,112)	8,305,689
Total Nondepreciable Assets	19,264,059	5,548,126	-	(9,648,112)	15,164,073
Depreciable Capital Assets					
Building and Improvements	28,835,407	49,005	-	9,648,112	38,532,524
Machinery and Equipment	19,074,373	3,883,358	(2,378,327)	-	20,579,404
Infrastructure - Roads and Bridges	66,129,241	3,060,720	(3,594,891)	-	65,595,070
Total Depreciable Assets	114,039,021	6,993,083	(5,973,218)	9,648,112	124,706,998
Less accumulated depreciation					
Building and Improvements	(11,615,754)	(773,013)	-	-	(12,388,767)
Machinery and Equipment	(15,402,778)	(1,569,389)	2,332,257	-	(14,639,910)
Infrastructure - Roads and Bridges	(12,702,566)	(1,474,961)	2,858,883	-	(11,318,644)
Total accumulated depreciation	(39,721,098)	(3,817,363)	5,191,140	-	(38,347,321)
Depreciable Capital Assets, Net of accumulated depreciation	74,317,923	3,175,720	(782,078)	9,648,112	86,359,677
Total Capital Assets, Net	\$ 93,581,982	\$ 8,723,846	\$ (782,078)	\$ -	\$ 101,523,750

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 599,694
Health	12,930
Human Services	84,081
Public Works	2,020,934
General Government	1,099,724
Total depreciation expense	\$ 3,817,363

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2018:

Class	December 31, 2017	Additions	Deductions	December 31, 2018
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Total Nondepreciable Assets	144,478	-	-	144,478
Depreciable Capital Assets				
Building and Improvements	25,622,131	-	-	25,622,131
Machinery and Equipment	3,419,925	87,262	-	3,507,187
Infrastructure	4,774,655	-	-	4,774,655
Total Depreciable Assets	33,816,711	87,262	-	33,903,973
Less accumulated depreciation				
Building and Improvements	(8,159,614)	(503,669)	-	(8,663,283)
Machinery and Equipment	(2,087,290)	(127,431)	-	(2,214,721)
Infrastructure	(3,547,245)	(66,615)	-	(3,613,860)
Total accumulated depreciation	(13,794,149)	(697,715)	-	(14,491,864)
Depreciable Capital Assets, Net of accumulated depreciation	20,022,562	(610,453)	-	19,412,109
Total Capital Assets, Net	\$ 20,167,040	\$ (610,453)	\$ -	\$ 19,556,587

This space intentionally left blank.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2018 are indicated below:

	Maturity Date	Interest Rate	Restated December 31, 2017	Additions	Reductions	December 31, 2018	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	1,560,000	-	(1,320,000)	240,000	240,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	1,415,000	-	(1,230,000)	185,000	185,000
2011 Air Quality - Series A	2021	1.600%	1,015,436	-	(282,114)	733,322	291,198
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	666,089	-	(128,020)	538,069	130,568
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	387,500	-	(50,000)	337,500	50,000
2015 Various Purpose - Improvement Bonds	2019	1.00% - 2.00%	500,000	-	(250,000)	250,000	250,000
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	780,000	-	(90,000)	690,000	90,000
2015 Equipment Acquisition Bonds	2021	3.700%	69,655	-	(16,465)	53,190	17,082
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	2,680,000	-	(125,000)	2,555,000	125,000
2016 Various Purpose - Courthouse Renovation	2036	2.00% - 4.00%	2,000,000	-	(75,000)	1,925,000	75,000
2016 Various Purpose - County Building Improvement	2036	2.00% - 4.00%	1,000,000	-	(40,000)	960,000	40,000
2016 Various Purpose - County Bridge Improvement	2036	2.00% - 4.00%	2,120,000	-	(80,000)	2,040,000	80,000
2017 Various Purpose - County Building Improvement	2035	2.00% - 4.00%	1,000,000	-	(45,000)	955,000	45,000
2017 Various Purpose - County Bridge Improvement	2035	2.00% - 4.00%	2,000,000	-	(90,000)	1,910,000	90,000
2018 Various Purpose - Refunding Bonds	2023	2.00% - 3.00%	-	1,090,000	-	1,090,000	5,000
2018 Various Purpose - Refunding Bonds	2024	2.00% - 3.00%	-	1,045,000	(5,000)	1,040,000	5,000
2018 Various Purpose - County Bridge Improvement	2038	2.00% - 4.00%	-	4,045,000	(75,000)	3,970,000	145,000
2018 Various Purpose - Board of DD Project	2028	2.00% - 4.00%	-	3,000,000	(130,000)	2,870,000	255,000
Total General Obligation Bonds			<u>20,140,932</u>	<u>9,180,000</u>	<u>(4,061,599)</u>	<u>25,259,333</u>	<u>2,118,848</u>
Special Assessment Bonds:							
2003 Maple Bay	2018	5.700%	2,633	-	(2,633)	-	-
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	190,000	-	(20,000)	170,000	20,000
Total Special Assessment Bonds (with governmental commitment)			<u>192,633</u>	<u>-</u>	<u>(22,633)</u>	<u>170,000</u>	<u>20,000</u>
Bond Anticipation Notes:							
Bridge Improvement Bond Anticipation Notes		2.000%	6,300,000	-	(6,300,000)	-	-
CSEA Building Improvements Bond Anticipation Notes		3.000%	-	500,000	-	500,000	500,000
Bridge Improvement Bond Anticipation Notes		3.000%	-	3,300,000	-	3,300,000	3,300,000
Justice Center Pase 1 Bond Anticipation Notes		3.000%	-	1,000,000	-	1,000,000	1,000,000
911 Dispatch Bond Anticipation Notes		3.000%	-	1,500,000	-	1,500,000	1,500,000
Total Bond Anticipation Notes			<u>6,300,000</u>	<u>6,300,000</u>	<u>(6,300,000)</u>	<u>6,300,000</u>	<u>6,300,000</u>
Unamortized Premiums			506,660	162,123	(27,118)	641,665	-
Net Pension Liability:							
OPERS			76,037,151	-	(24,035,777)	52,001,374	-
STRS			292,755	-	(23,574)	269,181	-
Net OPEB Liability:							
OPERS			33,107,297	2,064,554	-	35,171,851	-
STRS			48,083	-	(48,083)	-	-
Capital Lease Payable			199,998	2,480,776	(743,523)	1,937,251	661,156
Compensated Absences			3,614,317	3,699,105	(3,614,317)	3,699,105	827,583
Total Governmental Activities			<u>\$ 140,439,826</u>	<u>\$ 23,886,558</u>	<u>\$ (38,876,624)</u>	<u>\$ 125,449,760</u>	<u>\$ 9,927,587</u>

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE 7 - LONG-TERM DEBT (Continued)

	Maturity Date	Interest Rate	Restated December 31, 2017	Additions	Reductions	December 31, 2018	Amount Due Within One Year
<i>Business-Type Activities:</i>							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	\$ 6,395,819	\$ -	\$ (552,875)	\$ 5,842,944	558,417
2012 Treatment Plant Upgrade	2042	2.000%	274,877	-	(8,571)	266,306	8,743
2014 Jacksontown Sewers	2035	0.000%	2,043,965	-	(140,362)	1,903,603	140,362
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	198,370	-	(27,051)	171,319	9,017
2015 Jacksontown Sewers	2046	0.000%	873,376	-	(45,967)	827,409	15,322
Net Pension Liability:							
OPERS			909,240	-	(254,577)	654,663	-
Net OPEB Liability:							
OPERS			401,387	46,775	-	448,162	-
Compensated Absences			53,807	59,172	(53,807)	59,172	12,576
Total Business-Type Activities			<u>\$ 11,150,841</u>	<u>\$ 105,947</u>	<u>\$ (1,083,210)</u>	<u>\$ 10,173,578</u>	<u>\$ 744,437</u>

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

The principal amount of the County's special assessment debt outstanding at December 31, 2018 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$2,979 in the Special Assessment Debt Service Fund at December 31, 2018 is restricted for the retirement of outstanding special assessment bonds.

2018 Refunding Bonds

On May 22, 2018, the County issued \$2,135,000 in Various Purpose Limited Tax Refunding Bonds for the purpose of currently refunding a portion of the outstanding principal amount of the 2011 refunding bonds. The total debt service payments were reduced by \$73,709 and the present value of this reduction resulted in an economic gain of \$69,682.

This space intentionally left blank.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 7 - LONG-TERM DEBT (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2018 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2019	2,118,848	822,326	20,000	4,200
2020	1,951,460	772,863	20,000	3,800
2021	1,999,457	728,016	25,000	3,400
2022	2,030,165	668,364	25,000	2,775
2023	1,935,090	608,217	25,000	2,275
2024-2028	7,959,313	2,183,559	55,000	2,400
2029-2033	4,525,000	1,006,913	0	0
2034-2038	2,740,000	236,038	0	0
Totals	<u>\$25,259,333</u>	<u>\$7,026,296</u>	<u>\$170,000</u>	<u>\$18,850</u>

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2019	567,160	62,320	24,339	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	590,617	38,863	48,678	0
2024-2028	3,044,582	102,817	243,392	0
2029-2033	55,529	14,599	153,224	0
2034-2038	61,338	8,790	153,224	0
2039-2043	53,660	2,443	153,224	0
2044-2048	0	0	76,612	0
Totals	<u>\$6,109,250</u>	<u>\$381,908</u>	<u>\$998,728</u>	<u>\$0</u>

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$2,807,239. As of December 31, 2018, the County had drawn down \$2,324,690. Since the loan was not completed at December 31, 2018, 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, 2018

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, 2018

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.

The County has financed the acquisition of 10 Mack trucks through a capital lease. The original cost of the equipment, totaling \$1,528,706, and the related liability are reported on the Government – Wide Statement of Net Position.

The County has financed the acquisition of 3 Ford police interceptors through a capital lease. The original cost of the equipment, totaling \$82,404, and the related liability are reported on the Government – Wide Statement of Net Position.

The County has financed the acquisition of 18 Ford police interceptors through a capital lease. The original cost of the equipment, totaling \$833,236, 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>
2019	661,156	72,708
2020	640,660	47,017
2021	312,468	21,350
2022	322,967	10,851
Totals	<u>\$1,937,251</u>	<u>\$151,926</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, 2018 are indicated below:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 2,813,577	\$ 66,968	\$ (293,003)	\$ 2,587,542

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 10 – RECEIVABLES

Receivables at December 31, 2018, consisted primarily of sales taxes, property and other taxes, intergovernmental receivables arising from entitlements, shared revenues, special assessments, accrued interest on investments, and accounts receivable. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

A detailed breakdown of intergovernmental receivables is as follows:

	Amounts
Governmental Activities:	
Local Government and Revenue Assistance	\$ 970,500
Grants and Subsidies	1,505,387
Motor Vehicle License and Gasoline Tax	3,306,377
Homestead and Rollback	1,425,737
Casino Revenue Tax	1,055,361
Total Governmental Activities	\$ 8,263,362

NOTE 11 – INTERFUND ACTIVITY

The following balances at December 31, 2018 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 6,625,801
Public Assistance Fund	456,995	-
Developmental Disabilities Fund	-	177,053
Children's Services Fund	1,560,675	-
Permanent Improvement Fund	2,000,000	56,699
Other Governmental Funds	2,860,961	19,078
Total Governmental Funds	\$ 6,878,631	\$ 6,878,631

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, 2018, is as follows:

Interfund Receivable/Payable	Receivable	Payable
Public Assistance Fund	\$ 535,958	\$ -
Children's Services Fund	-	535,958
Totals	\$ 535,958	\$ 535,958

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 2019.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS

Net Pension (Asset)/Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – 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
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %
 2018 Actual Contribution Rates		
Employer:		
Pension	14.0 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0
 Total Employer	 14.0 %	 18.1 %
 Employee	 10.0 %	 13.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$6,825,708 for 2018. Of this amount, \$967,248 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, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 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, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. 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. For the fiscal year ended June 30, 2018, the employer rate was 14 percent and the plan members were also required to contribute 14 percent of covered salary. The fiscal year 2018 contribution rates were equal to the statutory maximum rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s contractually required contribution to STRS was \$19,787 for fiscal year 2018. Of this amount, \$753 is reported as an intergovernmental payable.

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

The net pension (asset)/liability for OPERS was measured as of December 31, 2017, and the total pension (asset)/liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an independent actuarial valuation as of July 1, 2018. The County's proportion of the net pension (asset)/liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/(Asset)				
Current Measurement Date	0.335644%	0.201873%	0.00122423%	
Prior Measurement Date	0.338847%	0.225543%	0.00123238%	
Change in Proportionate Share	<u>-0.0032030%</u>	<u>-0.0236700%</u>	<u>-0.00000815%</u>	
Proportionate Share of the Net Pension Liability/(Asset)	\$ 52,656,037	\$ (274,814)	\$ 269,181	\$ 52,650,404
Pension Expense	\$ 11,775,808	\$ 49,048	\$ 9,383	\$ 11,834,239

At December 31, 2018, 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	\$ 53,776	\$ -	\$ 6,214	\$ 59,990
Changes of assumptions	6,292,749	24,015	47,704	6,364,468
Change in proportionate share	370,131	22,083	4,416	396,630
County contributions subsequent to the measurement date	6,702,332	123,376	9,894	6,835,602
Total Deferred Outflows of Resources	<u>\$ 13,418,988</u>	<u>\$ 169,474</u>	<u>\$ 68,228</u>	<u>\$ 13,656,690</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 1,037,684	\$ 81,869	\$ 1,758	\$ 1,121,311
Net difference between projected and actual earnings on pension plan investments	11,304,557	43,359	16,323	11,364,239
Change in proportionate share	361,491	-	23,858	385,349
Total Deferred Inflows of Resources	<u>\$ 12,703,732</u>	<u>\$ 125,228</u>	<u>\$ 41,939</u>	<u>\$ 12,870,899</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

\$6,835,602 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2019	\$ 4,864,888	\$ (10,916)	\$ 17,009	\$ 4,870,981
2020	(1,228,856)	(12,102)	9,443	(1,231,515)
2021	(4,977,922)	(21,817)	(6,261)	(5,006,000)
2022	(4,645,186)	(20,792)	(3,796)	(4,669,774)
2023	-	(5,567)	-	(5,567)
Thereafter	-	(7,936)	-	(7,936)
Total	<u>\$ (5,987,076)</u>	<u>\$ (79,130)</u>	<u>\$ 16,395</u>	<u>\$(6,049,811)</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. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions and methods applied to all prior periods included in the measurement:

	Traditional Plan	Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA	Pre-1/7/13 Retirees: 3 percent, simple Post-1/7/13 Retirees: 3 percent simple through 2018, then 2.15 percent simple	Pre-1/7/13 Retirees: 3 percent, simple Post-1/7/13 Retirees: 3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

The following table displays the OPERS Board-approved asset allocation policy for 2017 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 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
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 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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 (asset)/liability			
Traditional Plan	\$93,503,706	\$ 52,656,037	\$ 18,601,390
Combined Plan	(149,386)	(274,814)	(361,353)

Actuarial Assumptions – STRS

The total pension liability in the July 1 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the July 1, 2018, 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, 2018

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. 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, 2018.

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	\$393,103	\$269,181	\$164,297

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, 2018, none have elected Social Security.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS

Net OPEB (Asset)/Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

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

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

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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 percent 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 percent 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 to the RMA for participants in the Member-Direction Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS net OPEB asset was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an independent actuarial valuation as of July 1, 2018. The County's proportion of the net OPEB (asset)/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/(Asset)			
Current Measurement Date	0.328015%	0.00122423%	
Prior Measurement Date	0.331758%	0.00123238%	
Change in Proportionate Share	<u>-0.003743%</u>	<u>-0.0000082%</u>	
Proportionate Share of the Net OPEB Liability/(Asset)	\$ 35,620,013	\$ (19,672)	\$ 35,600,341
OPEB Expense	\$ 2,844,146	\$ (42,718)	\$ 2,801,428

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ 27,748	\$ 2,298	\$ 30,046
Changes of assumptions	2,593,515	-	2,593,515
Change in proportionate share	10,455	-	10,455
Total Deferred Outflows of Resources	<u>\$ 2,631,718</u>	<u>\$ 2,298</u>	<u>\$ 2,634,016</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ -	\$ 1,146	\$ 1,146
Net difference between projected and actual earnings on OPEB plan investments	2,653,454	2,247	2,655,701
Changes of assumptions	-	26,805	26,805
Change in proportionate share	266,226	289	266,515
Total Deferred Inflows of Resources	<u>\$ 2,919,680</u>	<u>\$ 30,487</u>	<u>\$ 2,950,167</u>

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2019	\$ 467,587	\$ (5,042)	\$ 462,545
2020	467,587	(5,042)	462,545
2021	(559,773)	(5,044)	(564,817)
2022	(663,363)	(4,532)	(667,895)
2023	-	(4,358)	(4,358)
Thereafter	-	(4,171)	(4,171)
Total	<u>\$ (287,962)</u>	<u>\$ (28,189)</u>	<u>\$ (316,151)</u>

Actuarial Assumptions - OPERS

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$ 47,322,724	\$ 35,620,013	\$ 26,152,636

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$34,080,759	\$ 35,620,013	\$ 37,210,022

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll increases	3.00 percent	
Investment rate of return	7.45 percent, net of investment expenses, including inflation	
Discount rate of return	7.45 percent	
Health care cost trends	Initial	Ultimate
Medical		
Pre-Medicare	6.00 percent	4.00 percent
Medicare	5.00 percent	4.00 percent
Prescription Drug		
Pre-Medicare	8.00 percent	4.00 percent
Medicare	-5.23 percent	4.00 percent

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

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Actuarial assumptions used in the June 30, 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

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

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45%, as well as what the net OEPB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$16,861)	(\$19,672)	(\$22,035)
		Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$21,901)	(\$19,672)	(\$17,408)

Assumption Changes Since the Prior Measurement Date The discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes Since the Prior Measurement Date The subsidy multiplier for non-Medicare benefit recipients was increased from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 14 - 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	193,177,201
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 2018, the County contributed \$455,466. 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, 2018

NOTE 14 - 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, 2018

NOTE 14 - 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 \$2,026,331 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>
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
2018	1,602,256	15,286,684	(14,862,609)	2,026,331

NOTE 15 – JOINT VENTURES

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

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as 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 2018, the County contributed \$3,905,067, 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, 2018

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to reduce reliance on landfills through recycling and waste reduction. The District was created in 1989, as required by the Ohio Revised Code. The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through two groups. A twelve member board of directors, comprised of three Commissioners from each county, is responsible for the implementation of the solid waste management plan. Financial records are maintained by the Licking County Auditor and Treasurer. The District's revenue sources are a waste disposal fee for in-district, out-of-district and out-of-state waste disposed within the District, and a generation fee on in-district waste that is paid by destination landfills. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2018 and no future contributions by the County are anticipated. A twenty-nine member policy committee, comprised of seven members from each county and one at-large member appointed by the rest of the Policy Committee, is responsible for periodically updating the solid waste management plan of the District. Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 675 Price Road, Newark, Ohio 43055.

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

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

C. Multi-County Juvenile Rehabilitation Facility

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - 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 2018. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Health Commissioner of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 1 non-profit representative (the Director of Mental Health America), the County Head Start Coordinator, a representative from the City of Newark, a representative from the regional office of the Ohio Department of Youth Services and at least three individuals representing the interests of families of the County. The Council also invites non-profit agencies to participate as non-mandated members. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2018, 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 17 - 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, 2018

NOTE 18 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2018, these contributions totaled \$30,000.

NOTE 19 - 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 20 – CONTRACTUAL COMMITMENTS

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

Company	Contract Amount	Amount Remaining on Contract
Abco Fire Protection Inc	\$ 26,160	\$ 26,160
Asesco Inc	46,515	46,515
CDW Government Inc	6,114	6,114
The Headset Professionals	9,854	9,854
Palmetto Construction Serv LLC	4,291,945	5,365
Robertson Construction Services	183,357	183,357
Speelman Electric Inc	290,724	290,724
Tiburon	107,282	53,641
Town & Country Technical Serv	68,961	6,480
Zetron Inc	6,859	6,859

NOTE 21 – TAX ABATEMENTS

Under tax abatement agreements entered into by other governments, the County’s 2018 property tax revenues were reduced as follows:

Government with Tax Abatement Agreement	Amount of Property Taxes Abated
City of Newark	\$ 140,669
City of Reynoldsburg	38,909
City of Pataskala	41,610
City of New Albany	859,385
Total	<u>\$ 1,080,573</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 22 – 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 \$101,321, and the bank balance was \$103,128. The entire bank balance was covered by federal depository insurance.

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2018, was as follows:

<u>Governmental activities:</u>	Balance 12/31/17	Additions	Disposals	Balance 12/31/18
<i>Capital assets, not being depreciated:</i>				
Land	\$ 200,000	\$ -	\$ -	\$ 200,000
Construction in progress	-	12,083	-	12,083
Total capital assets, not being depreciated	<u>200,000</u>	<u>12,083</u>	<u>-</u>	<u>212,083</u>
<i>Capital assets, being depreciated:</i>				
Infrastructure	986,076	-	-	986,076
<i>Less: accumulated depreciation:</i>				
Infrastructure	(361,561)	(65,738)	-	(427,299)
Total capital assets, being depreciated, net	<u>624,515</u>	<u>(65,738)</u>	<u>-</u>	<u>558,777</u>
Total capital assets	<u>\$ 824,515</u>	<u>\$ (53,655)</u>	<u>\$ -</u>	<u>\$ 770,860</u>

NOTE 23 – LICKING COUNTY LAND REUTILIZATION CORPORATION

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

Deposits

At December 31, 2018, the carrying amount of the Corporation’s deposits was \$378,532. Based on the criteria described in GASB Statement Number 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2018, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining was covered by the Ohio Pooled Collateral System (OPSC).

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 23 – LICKING COUNTY LAND REUTILIZATION CORPORATION (Continued)

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 2018, the Corporation paid \$47,607 in administrative costs to the Licking County Auditor’s office.

NOTE 24 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

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

Deposits

At December 31, 2018, the carrying amount of all District’s deposits was \$659,750. As of December 31, 2018, \$413,750 of the District’s bank balance of \$663,750 was exposed to custodial risk as discussed below, while \$250,000 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the District’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits.

Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the District’s and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2018, the District’s financial institution was approved for a collateral rate of 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the FDIC.

Investments

The District’s investments as of December 31, 2018 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	\$ 1,998,826	\$ 1,998,826	AAAm

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Capital Assets

Governmental activities capital asset activity for the year ended December 31, 2018, was as follows:

<u>Governmental activities:</u>	Balance 12/31/17	Additions	Disposals	Balance 12/31/18
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,161,858	\$ 162,000	\$ -	\$ 1,323,858
Construction in progress	106,960	-	(106,960)	-
Total capital assets, not being depreciated	<u>1,268,818</u>	<u>162,000</u>	<u>(106,960)</u>	<u>1,323,858</u>
<i>Capital assets, being depreciated:</i>				
Equipment	-	26,300	-	26,300
<i>Less: accumulated depreciation:</i>				
Equipment	-	(2,630)	-	(2,630)
Total capital assets, being depreciated, net	<u>-</u>	<u>23,670</u>	<u>-</u>	<u>23,670</u>
Total capital assets	<u>\$ 1,268,818</u>	<u>\$ 185,670</u>	<u>\$ (106,960)</u>	<u>\$ 1,347,528</u>

Long-Term Obligations

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

	Balance at 12/31/2017	Issued	Retired	Balance at 12/31/2018	Amounts Due in One Year
Thornwood Drive Bridge Loan	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Etna State Route 310 LIC-1.26 Loan	250,000	-	(250,000)	-	-
State Infrastructure Bank Bonds, Series 2017	4,745,000	-	(130,000)	4,615,000	130,000
Etna State Route 310 SIB Bonds - Premium	427,912	-	(17,892)	410,020	-
Total Loans Payable	<u>\$ 5,422,912</u>	<u>\$ 200,000</u>	<u>\$ (397,892)</u>	<u>\$ 5,225,020</u>	<u>\$ 330,000</u>

The Thornwood Drive Bridge loan was secured from the Heath-Newark-Licking County Port Authority and will be repaid in 2019.

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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

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.

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

Year Ending December 31,	State Infrastructure Bonds		
	Principal	Interest	Total
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	150,000	177,362	327,362
2024-2028	865,000	777,610	1,642,610
2029-2033	1,085,000	537,060	1,622,060
2034-2038	1,150,000	272,538	1,422,538
2039-2041	810,000	52,116	862,116
Total	\$ 4,615,000	\$ 2,568,110	\$ 7,183,110

Intergovernmental Agreements

The Licking County Commissioners, Licking County Engineers Office, Etna Township and the Heath-Newark Licking County Port Authority have committed to provide funding to the District to facilitate the development and implementation of the District’s projects. For 2018, the Licking County Commissioners, the Licking County Engineer and Etna Township each contributed \$20,000, \$20,000 and \$25,000, respectively to the District’s General fund. In addition, the Heath-Newark-Port Authority provided in-kind services to the District totaling \$25,333.

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

Contractual Commitments

The District had the following significant contractual commitments at December 31, 2018:

Contractor	Contractual Commitment	Amount Paid 12/31/18	Remaining Contractual Commitment
Complete General Construction	\$2,627,416	\$2,156,472	\$470,944
CTL Engineering	319,217	312,951	6,266

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 – LICKING COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Related Party Transactions

The Heath-Newark-Licking County Port Authority paid engineering services on behalf of the District totaling \$25,333 during 2018. These in-kind services are recorded in the basic financial statements. As disclosed in Note 7, the Heath-Newark-Licking County Port Authority provided a loan to the District for the Thornwood Drive Bridge project. Finally, the Heath-Newark-Licking County Port Authority entered into financing agreements with developers whereas a portion of the proceeds would be distributed to the District.

Restatement of Fund Balance/Net Position

Distributions received from the Etna Township Joint Economic Development Zone #2 are received one month in arrears. A receivable was not recorded at December 31, 2017 which had the following impact on beginning fund balance within the Etna State Route 310 LIC-310-1.26 fund and beginning net position within Governmental Activities:

	Etna State Route 310 LIC-310-1.26	Governmental Activities
Fund balance/net position at 12/31/17	\$4,911,803	\$902,578
Due from other governments	61,375	61,375
Restated net position at 12/31/17	\$4,973,178	\$963,953

Deficit Fund Balances

At December 31, 2018, the State Route 310 Corridor Fund had a deficit fund balance of \$1,344. The General fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

Subsequent Events

The Heath-Newark-Licking County Port Authority, in accordance with within Ohio Revised Code Sections 4582.21 through 4582.59, acquired a leasehold interest in certain real property located in Licking County with developers whereas the Heath-Newark-Licking County Port Authority would serve as a lessor to the developer. The District therein entered into intergovernmental agreements with the Heath-Newark-Licking County Port Authority whereas a portion of the proceeds would be received by the District. During 2019, the District received \$967,840 and \$137,000, respectively.

NOTE 25 – SUBSEQUENT EVENTS

On May 8, 2019 the County rolled over \$1,300,000 in Bond anticipation notes for Bridge Improvements, and added an additional \$3,000,000 for the same purpose. In total the County issued \$4,300,000 in Bond anticipation notes on May 8, 2019. The Bond anticipation notes mature on May 8, 2020.

On May 8, 2019 the County issued \$5,000,000 in various purpose bonds. The entire amount was used to retire 2018 Bond anticipation notes. The Bonds were designated as follows; \$2,000,000 for bridge improvements, \$1,500,000 for 911 dispatch center, \$1,000,000 County justice center, and \$500,000 County building improvements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 26 – FUND DEFICIT

At December 31, 2018, the Children’s Services fund had a deficit fund balance of (\$234,295). 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 27 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For fiscal year 2018, the County implemented GASB Statement No. 75 “*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*” improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB) and improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities by establishing new accounting and financial reporting requirements for OPEB plans. The implementation of this pronouncement had the following effects on net position as reported December 31, 2017:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Wastewater Fund</u>	<u>Internal Service Fund</u>
Net position December 31, 2017	\$ 91,151,010	\$ 15,751,699	\$ 14,237,138	\$ 5,422,552
Adjustments:				
Net OPEB Liability	(33,155,380)	(401,387)	(401,387)	(109,083)
Deferred Outflows - OPEB	441,951	5,680	5,680	1,347
Deferred Inflows - OPEB	<u>(5,928)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restated Net Position December 31, 2017	<u>\$ 58,431,653</u>	<u>\$ 15,355,992</u>	<u>\$ 13,841,431</u>	<u>\$ 5,314,816</u>

For fiscal year 2018, the County implemented GASB Statement No. 85 “*Omnibus 2017*” addresses practice issues that have been identified during implementation and application of certain GASB Statements. Specific issues discussed relate to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits [OPEB]). The implementation of this statement did not have a significant effect on the County’s financial statements.

For fiscal year 2018, the County implemented GASB Statement No. 86 “*Certain Debt Extinguishment Issues*” improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt – are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of this statement did not have an effect on the County’s financial statements.

For fiscal year 2018, the County early implemented GASB Statement No. 89 “*Accounting for Interest Cost Incurred before the End of a Construction Period*” which addresses capitalizing interest. The implementation of this statement did not have an effect on the County’s financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO

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

LAST FIVE YEARS (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Proportion of the Net Pension (Asset)/Liability				
Traditional Plan	0.335644%	0.338847%	0.331928%	0.325712%
Combined Plan	0.201873%	0.225543%	0.254048%	0.253942%
County's Proportionate Share of the Net Pension (Asset)/Liability				
Traditional Plan	\$ 52,656,037	\$ 76,946,391	\$ 57,494,114	\$ 39,284,507
Combined Plan	(274,814)	(125,530)	(123,625)	(97,774)
County's Covered 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
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Payroll	117.75%	174.68%	136.35%	100.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability				
Traditional Plan	84.66%	77.25%	81.08%	86.45%
Combined Plan	137.28%	116.55%	116.90%	114.83%

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

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

See accompanying notes to the required supplementary information.

2014

0.325712%
0.253942%

\$ 38,397,201
(26,646)

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

96.12%

86.36%
104.56%

LICKING COUNTY, OHIO

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

LAST SIX YEARS (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Proportion of the Net Pension Liability	0.00122423%	0.00123238%	0.00136114%	0.00134724%
County's Proportionate Share of the Net Pension Liability	\$ 269,181	\$ 292,755	\$ 455,568	\$ 372,338
County's Covered Payroll	\$ 141,337	\$ 137,217	\$ 139,300	\$ 142,229
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	190.45%	213.35%	327.04%	261.79%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%

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

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

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>
0.00135584%	0.00135584%
\$ 329,787	\$ 392,840
\$ 139,231	\$ 138,162
236.86%	284.33%
74.70%	69.30%

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

LAST SIX YEARS (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution				
State and Local	\$ 5,688,780	\$ 5,015,915	\$ 4,590,349	\$ 4,335,877
Law Enforcement	1,136,928	1,009,161	921,833	957,095
Contributions in Relation to the Contractually Required Contribution	<u>6,825,708</u>	<u>6,025,076</u>	<u>5,512,182</u>	<u>5,292,972</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll				
State and Local	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906	\$ 36,132,308
Law Enforcement	6,281,368	5,901,528	5,725,673	5,944,689
Contributions as a Percentage of Covered Payroll				
State and Local	14.00%	13.00%	12.00%	12.00%
Law Enforcement	18.10%	17.10%	16.10%	16.10%

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

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>
\$ 3,949,213	\$ 4,405,004
970,770	1,031,871
4,919,983	5,436,875
\$ -	\$ -
\$ 32,910,108	\$ 33,884,646
6,029,627	6,034,333
12.00%	13.00%
16.10%	17.10%

LICKING COUNTY, OHIO

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

LAST TEN YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ 19,787	\$ 19,210	\$ 19,502	\$ 19,912
Contributions in Relation to the Contractually Required Contribution	<u>\$ 19,787</u>	<u>\$ 19,210</u>	<u>\$ 19,502</u>	<u>\$ 19,912</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 141,337	\$ 137,217	\$ 139,300	\$ 142,229
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 18,100	\$ 17,961	\$ 17,660	\$ 20,025	\$ 46,400	\$ 45,577
<u>\$ 18,100</u>	<u>\$ 17,961</u>	<u>\$ 17,660</u>	<u>\$ 20,025</u>	<u>\$ 46,400</u>	<u>\$ 45,577</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038	\$ 356,923	\$ 350,592
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

LICKING COUNTY, OHIO

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

LAST TWO YEARS (1)

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

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

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

See accompanying notes to the required supplementary information.

LICKING COUNTY, OHIO

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

LAST THREE YEARS (1)

	<u>2018</u>	<u>2017</u>	<u>2016 (1)</u>
County's Proportion of the Net OPEB Liability/(Asset)	0.00122423%	0.00123238%	0.00136114%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (19,672)	\$ 48,083	\$ 72,794
County's Covered Payroll	\$ 141,337	\$ 137,217	\$ 139,300
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	-13.92%	35.04%	52.26%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	176.00%	47.10%	37.30%

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

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

See accompanying notes to the required supplementary information.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

LAST SIX YEARS (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution				
State and Local	\$ -	\$ 385,840	\$ 765,058	\$ 722,646
Law Enforcement	-	59,015	114,513	118,894
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>444,855</u>	<u>879,571</u>	<u>841,540</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll				
State and Local	\$ 40,634,139	\$ 38,583,960	\$ 38,252,906	\$ 36,132,308
Law Enforcement	6,281,368	5,901,528	5,725,673	5,944,689
Contributions as a Percentage of Covered Payroll				
State and Local	0.00%	1.00%	2.00%	2.00%
Law Enforcement	0.00%	1.00%	2.00%	2.00%

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

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>
\$ 658,202	\$ 338,846
120,593	60,343
778,795	399,190
\$ -	\$ -
\$ 32,910,108	\$ 33,884,646
6,029,627	6,034,333
2.00%	1.00%
2.00%	1.00%

LICKING COUNTY, OHIO

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

LAST TEN YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contribution Deficiency (Excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered Payroll	\$ 141,337	\$ 137,217	\$ 139,300	\$ 142,229
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,392	\$ 1,382	\$ 1,358	\$ 1,540	\$ 3,569	\$ 3,506
<u>\$ 1,392</u>	<u>\$ 1,382</u>	<u>\$ 1,358</u>	<u>\$ 1,540</u>	<u>\$ 3,569</u>	<u>\$ 3,506</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 139,231	\$ 138,162	\$ 135,846	\$ 154,038	\$ 356,923	\$ 350,592
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

LICKING COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Net Pension Liability – Ohio Public Employees Retirement System

Changes of benefit terms - There were no significant changes of benefit terms in 2018.

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. There were no significant changes of benefit terms in 2018.

Net Pension Liability – State Teachers Retirement System

Changes of benefit terms. Effective July 1, 2017, the COLA was reduced to zero. There were no significant changes of benefit terms in 2018.

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. There were no significant changes of benefit terms in 2018.

Net OPEB Liability – Ohio Public Employees Retirement System

Changes of benefit terms - There were no significant changes of benefit terms in 2018.

Changes of assumptions - For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Net OPEB Liability – State Teachers Retirement System

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

Changes of assumptions. The discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2018

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:			
Pooled Cash and Investments	\$ 11,404,892	\$ 1,374,915	\$ 12,779,807
Cash and Cash Equivalents in Segregated Accounts	464,697	-	464,697
Receivables:			
Accounts	365,681	-	365,681
Intergovernmental	3,964,415	-	3,964,415
Interest	20	-	20
Special Assessments	112,137	121,676	233,813
Loans	2,587,542	-	2,587,542
Inventory of Supplies, at Cost	281,567	-	281,567
Total Assets	<u>\$ 19,180,951</u>	<u>\$ 1,496,591</u>	<u>\$ 20,677,542</u>
Liabilities:			
Accounts Payable	\$ 522,313	\$ -	\$ 522,313
Accrued Wages and Benefits Payable	400,415	-	400,415
Intergovernmental Payable	149,318	-	149,318
Retainage Payable	309,272	-	309,272
Unearned Revenue	376,151	-	376,151
Compensated Absences Payable	1,965	-	1,965
Total Liabilities	<u>1,759,434</u>	<u>-</u>	<u>1,759,434</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>2,393,144</u>	<u>121,676</u>	<u>2,514,820</u>
Total Deferred Inflows of Resources	<u>2,393,144</u>	<u>121,676</u>	<u>2,514,820</u>
Fund Balances:			
Nonspendable	281,567	-	281,567
Restricted	14,695,399	1,374,915	16,070,314
Committed	51,407	-	51,407
Total Fund Balances	<u>15,028,373</u>	<u>1,374,915</u>	<u>16,403,288</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,180,951</u>	<u>\$ 1,496,591</u>	<u>\$ 20,677,542</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Intergovernmental	\$ 14,910,427	\$ 107,065	\$ 15,017,492
Investment Earnings	4,684	-	4,684
Licenses and Permits	667,641	-	667,641
Fines and Forfeitures	655,318	-	655,318
Special Assessments	117,314	21,953	139,267
Charges for Services	5,894,823	-	5,894,823
Miscellaneous	555,708	1,560	557,268
Total Revenues	22,805,915	130,578	22,936,493
Expenditures:			
Current:			
Public Safety	3,110,547	-	3,110,547
Health	718,124	-	718,124
Human Services	3,304,925	-	3,304,925
Community and Economic Development	857,282	-	857,282
Public Works	8,852,451	-	8,852,451
General Government	6,539,098	-	6,539,098
Capital Outlay	1,646,995	-	1,646,995
Debt service:			
Principal Retirement	457,172	8,199,232	8,656,404
Interest and Fiscal Charges	7,043	906,913	913,956
Bond Issuance Costs	-	219,139	219,139
Total Expenditures	25,493,637	9,325,284	34,818,921
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(2,687,722)	(9,194,706)	(11,882,428)
Other Financing Sources (Uses):			
Proceeds from Inception of Capital Lease	1,646,995	-	1,646,995
Issuance of Debt	-	8,480,000	8,480,000
Premium on Issued Debt	-	223,863	223,863
Payment to Refunded Bond Escrow Agent	-	(2,136,265)	(2,136,265)
Transfers In	500,000	2,360,961	2,860,961
Transfers Out	(19,078)	-	(19,078)
Total Other Financing Sources (Uses)	2,127,917	8,928,559	11,056,476
Net Change in Fund Balances	(559,805)	(266,147)	(825,952)
Fund Balance at Beginning of Year	15,471,142	1,641,062	17,112,204
Increase (Decrease) in Inventory	117,036	-	117,036
Fund Balance at End of Year	\$ 15,028,373	\$ 1,374,915	\$ 16,403,288

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2018

	<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	\$ 258,838	\$ 1,030,219	\$ 1,484,041	\$ 530,303
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	18,158	100	50,695	3,474
Intergovernmental	-	-	3,306,377	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	1,851	-	256,032	-
Total Assets	<u>\$ 278,847</u>	<u>\$ 1,030,319</u>	<u>\$ 5,097,145</u>	<u>\$ 533,777</u>
Liabilities:				
Accounts Payable	\$ 9,694	\$ 9,117	\$ 60,929	\$ 19,245
Accrued Wages and Benefits Payable	16,775	50,821	130,344	15,006
Intergovernmental Payable	6,288	19,475	50,836	5,711
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	376,151
Compensated Absences Payable	1,656	-	-	-
Total Liabilities	<u>34,413</u>	<u>79,413</u>	<u>242,109</u>	<u>416,113</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,174,079	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,174,079</u>	<u>-</u>
Fund Balances:				
Nonspendable	1,851	-	256,032	-
Restricted	242,583	950,906	2,424,925	117,664
Committed	-	-	-	-
Total Fund Balances	<u>244,434</u>	<u>950,906</u>	<u>2,680,957</u>	<u>117,664</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 278,847</u>	<u>\$ 1,030,319</u>	<u>\$ 5,097,145</u>	<u>\$ 533,777</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 1,153,720	\$ 245,821	\$ 776,474	\$ 17,271	\$ 529,560	\$ 87,449
309,272	-	-	-	-	-
26	-	41,638	1,902	1,900	1,999
169,341	-	5,649	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,587,542	-	-	-	-	-
-	10,609	2,553	-	-	-
<u>\$ 4,219,901</u>	<u>\$ 256,430</u>	<u>\$ 826,314</u>	<u>\$ 19,173</u>	<u>\$ 531,460</u>	<u>\$ 89,448</u>
\$ 94,829	\$ 77,903	\$ 23,282	\$ -	\$ 468	\$ -
10,254	6,897	90,092	-	-	-
3,742	2,674	33,933	-	-	-
309,272	-	-	-	-	-
-	-	-	-	-	-
-	309	-	-	-	-
<u>418,097</u>	<u>87,783</u>	<u>147,307</u>	<u>-</u>	<u>468</u>	<u>-</u>
47,931	-	-	-	-	-
<u>47,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	10,609	2,553	-	-	-
3,753,873	158,038	676,454	19,173	530,992	89,448
-	-	-	-	-	-
<u>3,753,873</u>	<u>168,647</u>	<u>679,007</u>	<u>19,173</u>	<u>530,992</u>	<u>89,448</u>
<u>\$ 4,219,901</u>	<u>\$ 256,430</u>	<u>\$ 826,314</u>	<u>\$ 19,173</u>	<u>\$ 531,460</u>	<u>\$ 89,448</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2018

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 107,639	\$ 685,654	\$ 646	\$ 14,500
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	1,141	39,205	-	108
Intergovernmental	-	231	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	\$ 108,780	\$ 725,090	\$ 646	\$ 14,608
Liabilities:				
Accounts Payable	\$ 3,576	\$ 138,334	\$ -	\$ -
Accrued Wages and Benefits Payable	3,274	12,716	-	-
Intergovernmental Payable	1,103	5,045	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Total Liabilities	7,953	156,095	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	100,827	568,995	646	14,608
Committed	-	-	-	-
Total Fund Balances	100,827	568,995	646	14,608
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 108,780	\$ 725,090	\$ 646	\$ 14,608

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ 3,801	\$ 70,022	\$ 42,155	\$ 23	\$ 60,329	\$ 9,868
-	-	-	-	-	-
-	2,463	-	-	-	70
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,801</u>	<u>\$ 72,485</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 9,938</u>
\$ -	\$ 7,379	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	7,379	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,801	65,106	42,155	23	60,329	9,938
-	-	-	-	-	-
<u>3,801</u>	<u>65,106</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>	<u>9,938</u>
<u>\$ 3,801</u>	<u>\$ 72,485</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 9,938</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2018

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Assets:				
Pooled Cash and Investments	\$ 16,805	\$ 19,398	\$ 454,858	\$ 19,368
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	2,083	5,054	89
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	\$ 16,805	\$ 21,481	\$ 459,912	\$ 19,457
Liabilities:				
Accounts Payable	-	-	96	-
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Total Liabilities	-	-	96	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	16,805	21,481	459,816	19,457
Committed	-	-	-	-
Total Fund Balances	16,805	21,481	459,816	19,457
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,805	\$ 21,481	\$ 459,912	\$ 19,457

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	911 Wireless Funding	Department of Youth Services
\$ 167,851	\$ 694,274	\$ 261,414	\$ 51,407	\$ 626,205	\$ 661,233
-	-	155,425	-	-	-
16,520	-	5,427	-	-	-
-	-	-	-	20,859	-
-	-	20	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 184,371</u>	<u>\$ 694,274</u>	<u>\$ 422,286</u>	<u>\$ 51,407</u>	<u>\$ 647,064</u>	<u>\$ 661,233</u>
\$ 27,384	\$ 518	\$ -	\$ -	\$ 3,151	\$ 6,303
-	19,782	-	-	-	14,202
-	5,369	-	-	-	5,504
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>27,384</u>	<u>25,669</u>	<u>-</u>	<u>-</u>	<u>3,151</u>	<u>26,009</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
156,987	668,605	422,286	-	643,913	635,224
-	-	-	51,407	-	-
<u>156,987</u>	<u>668,605</u>	<u>422,286</u>	<u>51,407</u>	<u>643,913</u>	<u>635,224</u>
<u>\$ 184,371</u>	<u>\$ 694,274</u>	<u>\$ 422,286</u>	<u>\$ 51,407</u>	<u>\$ 647,064</u>	<u>\$ 661,233</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2018

	<u>Transit Board</u>	<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Law Library Resources</u>
Assets:				
Pooled Cash and Investments	\$ 74,015	\$ 806,964	\$ 189,620	\$ 93,878
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	165,945	-	-	7,044
Intergovernmental	402,961	-	58,997	-
Interest	-	-	-	-
Special Assessments	-	112,137	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	10,522	-	-	-
Total Assets	<u>\$ 653,443</u>	<u>\$ 919,101</u>	<u>\$ 248,617</u>	<u>\$ 100,922</u>
Liabilities:				
Accounts Payable	\$ 32,433	\$ -	\$ 7,672	\$ -
Accrued Wages and Benefits Payable	30,009	-	-	243
Intergovernmental Payable	9,544	-	-	94
Retainage Payable	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated Absences Payable	-	-	-	-
Total Liabilities	<u>71,986</u>	<u>-</u>	<u>7,672</u>	<u>337</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	112,137	58,997	-
Total Deferred Inflows of Resources	<u>-</u>	<u>112,137</u>	<u>58,997</u>	<u>-</u>
Fund Balances:				
Nonspendable	10,522	-	-	-
Restricted	570,935	806,964	181,948	100,585
Committed	-	-	-	-
Total Fund Balances	<u>581,457</u>	<u>806,964</u>	<u>181,948</u>	<u>100,585</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 653,443</u>	<u>\$ 919,101</u>	<u>\$ 248,617</u>	<u>\$ 100,922</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 159,234	\$ 35	\$ 11,404,892
-	-	464,697
640	-	365,681
-	-	3,964,415
-	-	20
-	-	112,137
-	-	2,587,542
-	-	281,567
<u>\$ 159,874</u>	<u>\$ 35</u>	<u>\$ 19,180,951</u>
\$ -	\$ -	\$ 522,313
-	-	400,415
-	-	149,318
-	-	309,272
-	-	376,151
-	-	1,965
<u>-</u>	<u>-</u>	<u>1,759,434</u>
-	-	2,393,144
<u>-</u>	<u>-</u>	<u>2,393,144</u>
-	-	281,567
159,874	35	14,695,399
-	-	51,407
<u>159,874</u>	<u>35</u>	<u>15,028,373</u>
<u>\$ 159,874</u>	<u>\$ 35</u>	<u>\$ 19,180,951</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 7,806,051	\$ 605,258
Investment Earnings	-	-	-	-
Licenses and Permits	490,200	-	-	-
Fines and Forfeitures	68,425	-	176,851	-
Special Assessments	-	-	-	-
Charges for Services	59,469	2,130,903	-	69,411
Miscellaneous	34,015	-	250,335	-
Total Revenues	<u>652,109</u>	<u>2,130,903</u>	<u>8,233,237</u>	<u>674,669</u>
Expenditures:				
Current:				
Public Safety	-	-	-	694,208
Health	718,124	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	8,170,164	-
General Government	-	2,061,739	-	-
Capital Outlay	-	-	1,564,046	-
Debt service:				
Principal Retirement	-	-	427,764	-
Interest and Fiscal Charges	-	-	7,043	-
Total Expenditures	<u>718,124</u>	<u>2,061,739</u>	<u>10,169,017</u>	<u>694,208</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,015)	69,164	(1,935,780)	(19,539)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	1,564,046	-
Transfers In	-	-	-	-
Transfers Out	-	-	(19,078)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,544,968</u>	<u>-</u>
Net Change in Fund Balances	(66,015)	69,164	(390,812)	(19,539)
Fund Balance at Beginning of Year	311,302	881,742	2,965,663	137,203
Increase (Decrease) in Inventory	(853)	-	106,106	-
Fund Balance at End of Year	<u>\$ 244,434</u>	<u>\$ 950,906</u>	<u>\$ 2,680,957</u>	<u>\$ 117,664</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 451,108	\$ 688,909	\$ 2,322,903	\$ -	\$ -	\$ -
4,256	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
193,141	-	563,909	22,596	144,062	34,005
26	-	-	-	-	-
<u>648,531</u>	<u>688,909</u>	<u>2,886,812</u>	<u>22,596</u>	<u>144,062</u>	<u>34,005</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,289,416	-	-	-
857,282	-	-	-	-	-
-	631,280	-	-	-	-
-	-	-	21,269	176,632	38,838
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>857,282</u>	<u>631,280</u>	<u>3,289,416</u>	<u>21,269</u>	<u>176,632</u>	<u>38,838</u>
(208,751)	57,629	(402,604)	1,327	(32,570)	(4,833)
-	-	-	-	-	-
150,000	-	350,000	-	-	-
-	-	-	-	-	-
<u>150,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(58,751)	57,629	(52,604)	1,327	(32,570)	(4,833)
3,812,624	109,454	731,914	17,846	563,562	94,281
-	1,564	(303)	-	-	-
<u>\$ 3,753,873</u>	<u>\$ 168,647</u>	<u>\$ 679,007</u>	<u>\$ 19,173</u>	<u>\$ 530,992</u>	<u>\$ 89,448</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, 2018

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 390,166	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	141,447	-	-	-
Fines and Forfeitures	-	-	-	926
Special Assessments	-	-	-	-
Charges for Services	-	372,435	-	-
Miscellaneous	-	231,000	-	-
Total Revenues	141,447	993,601	-	926
Expenditures:				
Current:				
Public Safety	130,765	809,925	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	82,949	-	-
Debt service:				
Principal Retirement	-	29,408	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	130,765	922,282	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,682	71,319	-	926
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	82,949	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	82,949	-	-
Net Change in Fund Balances	10,682	154,268	-	926
Fund Balance at Beginning of Year	90,145	414,727	646	13,682
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	\$ 100,827	\$ 568,995	\$ 646	\$ 14,608

Prosecutor Legal Services	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	1,018
-	-	-	-	-	-
-	-	-	-	-	-
860	-	-	-	-	-
-	37,479	-	-	-	-
<u>860</u>	<u>37,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,018</u>
-	48,621	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>48,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
860	(11,142)	-	-	-	1,018
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
860	(11,142)	-	-	-	1,018
2,941	76,248	42,155	23	60,329	8,920
-	-	-	-	-	-
<u>\$ 3,801</u>	<u>\$ 65,106</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 9,938</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, 2018

	Building and Flood Plain	Domestic Violence	County Court Special Projects	Indigent Counsel Fees
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,000
Investment Earnings	-	-	-	-
Licenses and Permits	-	34,976	-	-
Fines and Forfeitures	-	-	72,695	-
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	89
Total Revenues	<u>-</u>	<u>34,976</u>	<u>72,695</u>	<u>1,089</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	15,509	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	19,724	2,473
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>15,509</u>	<u>19,724</u>	<u>2,473</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	19,467	52,971	(1,384)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	19,467	52,971	(1,384)
Fund Balance at Beginning of Year	16,805	2,014	406,845	20,841
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 21,481</u>	<u>\$ 459,816</u>	<u>\$ 19,457</u>

Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	911 Wireless Funding	Department of Youth Services
\$ -	\$ -	\$ -	\$ -	\$ 333,249	\$ 299,377
-	-	428	-	-	-
-	-	-	-	-	-
-	-	234,861	-	-	-
-	-	-	-	-	-
189,877	351,359	-	-	-	-
-	2,764	-	-	-	-
<u>189,877</u>	<u>354,123</u>	<u>235,289</u>	<u>-</u>	<u>333,249</u>	<u>299,377</u>
-	-	224,409	-	617,541	459,507
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
187,171	413,459	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>187,171</u>	<u>413,459</u>	<u>224,409</u>	<u>-</u>	<u>617,541</u>	<u>459,507</u>
2,706	(59,336)	10,880	-	(284,292)	(160,130)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,706</u>	<u>(59,336)</u>	<u>10,880</u>	<u>-</u>	<u>(284,292)</u>	<u>(160,130)</u>
154,281	727,941	411,406	51,407	928,205	795,354
-	-	-	-	-	-
<u>\$ 156,987</u>	<u>\$ 668,605</u>	<u>\$ 422,286</u>	<u>\$ 51,407</u>	<u>\$ 643,913</u>	<u>\$ 635,224</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, 2018

	<u>Transit Board</u>	<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Law Library Resources</u>
Revenues:				
Intergovernmental	\$ 1,921,572	\$ -	\$ 90,834	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	101,560
Special Assessments	-	117,314	-	-
Charges for Services	1,743,525	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,665,097</u>	<u>117,314</u>	<u>90,834</u>	<u>101,560</u>
Expenditures:				
Current:				
Public Safety	-	-	125,571	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	51,007	-	-
General Government	3,549,146	-	-	68,147
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>3,549,146</u>	<u>51,007</u>	<u>125,571</u>	<u>68,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	115,951	66,307	(34,737)	33,413
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	115,951	66,307	(34,737)	33,413
Fund Balance at Beginning of Year	454,984	740,657	216,685	67,172
Increase (Decrease) in Inventory	10,522	-	-	-
Fund Balance at End of Year	<u>\$ 581,457</u>	<u>\$ 806,964</u>	<u>\$ 181,948</u>	<u>\$ 100,585</u>

Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 14,910,427
-	-	4,684
-	-	667,641
-	-	655,318
-	-	117,314
19,271	-	5,894,823
-	-	555,708
<u>19,271</u>	<u>-</u>	<u>22,805,915</u>
-	-	3,110,547
-	-	718,124
-	-	3,304,925
-	-	857,282
-	-	8,852,451
500	-	6,539,098
-	-	1,646,995
-	-	457,172
-	-	7,043
<u>500</u>	<u>-</u>	<u>25,493,637</u>
18,771	-	(2,687,722)
-	-	1,646,995
-	-	500,000
-	-	(19,078)
<u>-</u>	<u>-</u>	<u>2,127,917</u>
18,771	-	(559,805)
141,103	35	15,471,142
-	-	117,036
<u>\$ 159,874</u>	<u>\$ 35</u>	<u>\$ 15,028,373</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2018

	<u>GO Bond Retirement Fund</u>	<u>SA Bond Retirement Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Pooled Cash and Investments	\$ 1,371,936	\$ 2,979	\$ 1,374,915
Receivables:			
Special Assessments	-	121,676	121,676
Total Assets	<u>\$ 1,371,936</u>	<u>\$ 124,655</u>	<u>\$ 1,496,591</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	121,676	121,676
Total Deferred Inflows of Resources	<u>-</u>	<u>121,676</u>	<u>121,676</u>
Fund Balances:			
Restricted	1,371,936	2,979	1,374,915
Total Fund Balances	<u>1,371,936</u>	<u>2,979</u>	<u>1,374,915</u>
Total Liabilities and Fund Balances	<u>\$ 1,371,936</u>	<u>\$ 124,655</u>	<u>\$ 1,496,591</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 107,065	\$ -	\$ 107,065
Special Assessments	-	21,953	21,953
Miscellaneous	1,560	-	1,560
Total Revenues	108,625	21,953	130,578
Expenditures:			
Debt service:			
Principal Retirement	8,176,599	22,633	8,199,232
Interest and Fiscal Charges	903,922	2,991	906,913
Bond Issuance Costs	219,139	-	219,139
Total Expenditures	9,299,660	25,624	9,325,284
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,191,035)	(3,671)	(9,194,706)
Other Financing Sources (Uses):			
Issuance of Debt	8,480,000	-	8,480,000
Premium on Issued Debt	223,863	-	223,863
Payment to Refunded Bond Escrow Agent	(2,136,265)	-	(2,136,265)
Transfers In	2,360,961	-	2,360,961
Total Other Financing Sources (Uses)	8,928,559	-	8,928,559
Net Change in Fund Balances	(262,476)	(3,671)	(266,147)
Fund Balance at Beginning of Year	1,634,412	6,650	1,641,062
Fund Balance at End of Year	\$ 1,371,936	\$ 2,979	\$ 1,374,915

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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 33,300,000	\$ 33,300,000	\$ 36,422,764	\$ 3,122,764
Property Taxes	7,663,086	7,663,086	8,471,062	807,976
Intergovernmental	6,968,995	7,275,860	7,354,809	78,949
Investment Earnings	1,193,700	1,193,700	1,906,357	712,657
Licenses and Permits	11,000	11,000	9,683	(1,317)
Fines and Forfeitures	141,500	141,500	171,404	29,904
Charges for Services	7,916,060	7,916,060	8,712,499	796,439
Miscellaneous	1,542,650	1,169,513	1,540,051	370,538
Total Revenues	<u>58,736,991</u>	<u>58,670,719</u>	<u>64,588,629</u>	<u>5,917,910</u>
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,788,753	1,788,753	1,551,547	237,206
Materials and Supplies	9,469	9,469	8,913	556
Contractual Services	586,991	566,401	477,326	89,075
Other Expenditures	1,500	1,500	1,500	-
Capital Outlay	206,311	252,654	235,218	17,436
Total 911 Emergency Dispatchers	<u>2,593,024</u>	<u>2,618,777</u>	<u>2,274,504</u>	<u>344,273</u>
Adult Probation:				
Personal Services	846,557	846,557	825,865	20,692
Materials and Supplies	10,000	10,000	10,000	-
Other Expenditures	500	500	-	500
Total Adult Probation	<u>857,057</u>	<u>857,057</u>	<u>835,865</u>	<u>21,192</u>
Coroner:				
Personal Services	509,303	510,077	504,617	5,460
Contractual Services	142,843	142,069	141,573	496
Total Coroner:	<u>652,146</u>	<u>652,146</u>	<u>646,190</u>	<u>5,956</u>
Emergency Management:				
Personal Services	265,784	270,634	270,413	221
Materials and Supplies	4,178	4,178	3,634	544
Contractual Services	35,515	35,515	30,073	5,442
Other Expenditures	1,600	1,600	1,115	485
Capital Outlay	43,981	44,981	41,339	3,642
Total Emergency Management	<u>351,058</u>	<u>356,908</u>	<u>346,574</u>	<u>10,334</u>
Miscellaneous Transfer:				
Personal Services	217,362	217,362	217,362	-
Total Miscellaneous Transfer	<u>217,362</u>	<u>217,362</u>	<u>217,362</u>	<u>-</u>
Safety Officer:				
Personal Services	91,964	92,964	72,739	20,225
Materials and Supplies	3,396	3,396	2,292	1,104
Contractual Services	192,503	191,503	159,874	31,629
Other Expenditures	500	500	500	-
Capital Outlay	31,721	31,721	31,539	182
Total Safety Officer	<u>320,084</u>	<u>320,084</u>	<u>266,944</u>	<u>53,140</u>
Sheriff:				
Personal Services	18,435,782	18,640,708	18,640,708	-
Materials and Supplies	1,116,462	1,189,787	1,183,877	5,910
Contractual Services	1,695,816	1,574,984	1,429,707	145,277
Other Expenditures	44,487	42,328	42,271	57
Capital Outlay	67,455	81,558	81,420	138
Total Sheriff	<u>21,360,002</u>	<u>21,529,365</u>	<u>21,377,983</u>	<u>151,382</u>
Total Public Safety	<u>26,350,733</u>	<u>26,551,699</u>	<u>25,965,422</u>	<u>586,277</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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	429,846	429,846	394,945	34,901
Total Health and Welfare	429,846	429,846	394,945	34,901
Miscellaneous Transfer:				
Other Expenditures	69,076	69,076	69,076	-
Total Miscellaneous Transfer	69,076	69,076	69,076	-
Registration of Vital Statistics:				
Other Expenditures	2,200	2,520	2,016	504
Total Registration of Vital Statistics	2,200	2,520	2,016	504
Total Health	501,122	501,442	466,037	35,405
<u>Human Services:</u>				
General Transfer:				
Other Expenditures	800	800	800	-
Total General Transfer:	800	800	800	-
Indigent Fees:				
Contractual Services	1,551,067	1,707,446	1,697,515	9,931
Total Indigent Fees	1,551,067	1,707,446	1,697,515	9,931
Miscellaneous Transfer:				
Other Expenditures	96,000	96,000	94,000	2,000
Total Miscellaneous Transfer	96,000	96,000	94,000	2,000
Veterans Service Commission:				
Personal Services	694,888	694,888	610,887	84,001
Materials and Supplies	38,787	38,787	32,069	6,718
Contractual Services	1,360,396	1,400,396	1,277,485	122,911
Other Expenditures	167,427	141,427	120,685	20,742
Capital Outlay	20,000	6,000	5,048	952
Total Veterans Service Commission	2,281,498	2,281,498	2,046,174	235,324
Total Human Services	3,929,365	4,085,744	3,838,489	247,255
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	394,106	394,132	384,132	10,000
Total Agriculture Transfer	394,106	394,132	384,132	10,000
Miscellaneous Transfer:				
Other Expenditures	10,000	10,000	10,000	-
Total Miscellaneous Transfer	10,000	10,000	10,000	-
Total Conservation and Recreation	404,106	404,132	394,132	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	1,194	2,194	1,169	1,025
Total Annexations	1,194	2,194	1,169	1,025
Building Code:				
Personal Services	663,214	684,165	683,068	1,097
Materials and Supplies	34,712	24,252	21,834	2,418
Contractual Services	62,446	75,068	72,155	2,913
Other Expenditures	25,553	28,953	28,898	55
Capital Outlay	27,533	52,179	49,911	2,268
Total Building Code	813,458	864,617	855,866	8,751

(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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	553,795	553,795	446,210	107,585
Materials and Supplies	82,470	82,470	73,302	9,168
Contractual Services	5,587	7,587	6,416	1,171
Other Expenditures	5,000	5,000	5,000	-
Capital Outlay	18,000	16,000	6,250	9,750
Total Building Services	664,852	664,852	537,178	127,674
Bureau of Inspection:				
Contractual Services	141,127	141,127	130,276	10,851
Total Bureau of Inspection	141,127	141,127	130,276	10,851
Capital Improvements:				
Capital Outlay	6,595,682	6,595,682	4,134,075	2,461,607
Total Capital Improvements	6,595,682	6,595,682	4,134,075	2,461,607
Clerk of Courts:				
Personal Services	1,392,814	1,397,032	1,345,260	51,772
Materials and Supplies	22,713	13,495	9,435	4,060
Contractual Services	38,191	38,191	14,577	23,614
Other Expenditures	72,930	72,930	60,634	12,296
Capital Outlay	7,469	12,469	7,540	4,929
Total Clerk of Courts	1,534,117	1,534,117	1,437,446	96,671
Common Pleas Court:				
Personal Services	910,541	906,541	891,176	15,365
Materials and Supplies	24,623	24,623	16,361	8,262
Contractual Services	89,659	89,659	74,394	15,265
Other Expenditures	5,250	5,250	4,608	642
Capital Outlay	1,000	1,000	-	1,000
Total Common Pleas Court	1,031,073	1,027,073	986,539	40,534
County Treasurer:				
Personal Services	448,788	448,788	434,534	14,254
Materials and Supplies	10,000	10,000	9,415	585
Contractual Services	40,441	40,441	33,160	7,281
Other Expenditures	53,697	53,697	52,058	1,639
Total County Treasurer	552,926	552,926	529,167	23,759
County Auditor:				
Personal Services	866,018	873,553	871,438	2,115
Materials and Supplies	12,621	10,621	9,531	1,090
Contractual Services	63,364	42,364	34,349	8,015
Other Expenditures	3,000	3,000	2,633	367
Capital Outlay	15,000	38,000	37,587	413
Total County Auditor	960,003	967,538	955,538	12,000
County Board of Elections:				
Personal Services	680,583	709,083	680,955	28,128
Materials and Supplies	40,671	40,671	29,889	10,782
Contractual Services	458,875	564,375	523,347	41,028
Other Expenditures	2,600	2,600	2,078	522
Capital Outlay	5,000	5,000	4,507	493
Total County Board of Elections	1,187,729	1,321,729	1,240,776	80,953
County Commissioners:				
Personal Services	551,076	554,956	543,047	11,909
Contractual Services	3,240	3,240	2,247	993
Other Expenditures	24,414	24,414	23,052	1,362
Total County Commissioners	578,730	582,610	568,346	14,264

(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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	416,775	403,112	346,286	56,826
Materials and Supplies	5,294	5,294	1,725	3,569
Contractual Services	117,099	129,762	116,787	12,975
Other Expenditures	12,805	13,805	7,075	6,730
Capital Outlay	10,400	10,400	1,731	8,669
Total County Planning	562,373	562,373	473,604	88,769
County Prosecutor:				
Personal Services	2,411,938	2,411,938	2,281,943	129,995
Materials and Supplies	61,929	61,929	51,548	10,381
Contractual Services	130,508	130,508	74,395	56,113
Other Expenditures	24,438	24,438	20,876	3,562
Total County Prosecutor	2,628,813	2,628,813	2,428,762	200,051
County Recorder:				
Personal Services	402,768	402,768	400,979	1,789
Materials and Supplies	500	500	332	168
Contractual Services	1,165	1,165	-	1,165
Other Expenditures	2,800	2,800	2,754	46
Total County Recorder	407,233	407,233	404,065	3,168
Court of Appeals:				
Other Expenditures	35,000	35,000	5,448	29,552
Total Court of Appeals	35,000	35,000	5,448	29,552
Domestic Court:				
Personal Services	1,660,353	1,660,353	1,609,933	50,420
Materials and Supplies	20,394	21,094	16,078	5,016
Contractual Services	19,887	22,487	17,041	5,446
Other Expenditures	35,000	31,700	25,853	5,847
Total Domestic Court	1,735,634	1,735,634	1,668,905	66,729
Human Resources:				
Personal Services	339,175	342,175	340,162	2,013
Materials and Supplies	1,800	1,800	1,617	183
Contractual Services	76,010	73,010	41,557	31,453
Other Expenditures	4,000	4,000	2,196	1,804
Capital Outlay	2,000	2,000	597	1,403
Total Human Resources	422,985	422,985	386,129	36,856
Humane Officer:				
Other Expenditures	43,663	43,663	43,663	-
Total Humane Officer	43,663	43,663	43,663	-
Information Systems:				
Personal Services	770,208	770,208	710,128	60,080
Materials and Supplies	6,400	6,400	658	5,742
Contractual Services	613,015	613,015	517,747	95,268
Other Expenditures	200	200	-	200
Capital Outlay	532,300	532,300	459,202	73,098
Total Information Systems	1,922,123	1,922,123	1,687,735	234,388

(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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	365,000	470,000	429,446	40,554
Contractual Services	564,824	564,924	563,874	1,050
Other Expenditures	46,056	31,054	-	31,054
Total Insurance/Pension/Taxes	975,880	1,065,978	993,320	72,658
Juvenile Court:				
Personal Services	2,870,938	2,922,420	2,879,621	42,799
Materials and Supplies	21,238	21,238	16,009	5,229
Contractual Services	1,818,030	1,802,048	1,692,825	109,223
Other Expenditures	42,072	42,072	34,804	7,268
Capital Outlay	30,750	30,750	28,000	2,750
Total Juvenile Court	4,783,028	4,818,528	4,651,259	167,269
Maintenance & Operations:				
Personal Services	396,812	393,712	317,819	75,893
Materials and Supplies	203,974	203,974	177,066	26,908
Contractual Services	2,078,545	2,078,545	1,725,357	353,188
Other Expenditures	173,000	173,000	133,335	39,665
Capital Outlay	60,000	60,000	31,087	28,913
Total Maintenance & Operations	2,912,331	2,909,231	2,384,664	524,567
Miscellaneous Transfer:				
Personal Services	32,279	32,279	29,510	2,769
Contractual Services	16,786	16,786	16,786	-
Other Expenditures	175,000	45,203	26,743	18,460
Total Miscellaneous Transfer	224,065	94,268	73,039	21,229
Municipal Court:				
Personal Services	223,662	224,179	218,256	5,923
Contractual Services	57,000	81,000	74,356	6,644
Total Municipal Court	280,662	305,179	292,612	12,567
Probate Court:				
Personal Services	371,420	372,627	371,754	873
Materials and Supplies	7,857	7,857	6,992	865
Contractual Services	11,905	10,698	9,731	967
Other Expenditures	40,501	40,501	34,098	6,403
Total Probate Court	431,683	431,683	422,575	9,108
Records Center:				
Personal Services	282,373	282,373	258,160	24,213
Materials and Supplies	15,061	15,061	14,883	178
Contractual Services	47,592	47,592	31,534	16,058
Other Expenditures	250	250	228	22
Capital Outlay	104,500	104,500	102,526	1,974
Total Records Center	449,776	449,776	407,331	42,445
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Road Vacation:				
Other Expenditures	2,000	2,009	1,509	500
Total Road Vacation	2,000	2,009	1,509	500
Unanticipated Emergency:				
Other Expenditures	10,000	10,000	389	9,611
Total Unanticipated Emergency	10,000	10,000	389	9,611

(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, 2018

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	181,160	(181,160)
Total Unclaimed Money	-	-	181,160	(181,160)
Total General Government	31,908,140	32,118,941	27,902,545	4,216,396
Principal Retirement:				
Principal Retirement	336,351	336,351	336,351	-
Interest and Fiscal Charges	6,392	6,392	6,392	-
Total Principal Retirement	342,743	342,743	342,743	-
Total Expenditures	63,611,209	64,179,701	59,084,368	5,095,333
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(4,874,218)	(5,508,982)	5,504,261	11,013,243
Other Financing Sources (Uses):				
Issuance of Debt	3,000,000	3,000,000	3,000,000	-
Advances In	40,000	40,000	20,434	(19,566)
Advances Out	-	(20,434)	(20,434)	-
Transfers In	1,372,000	1,372,000	-	(1,372,000)
Transfers Out	(8,616,353)	(8,923,218)	(6,625,801)	2,297,417
Total Other Financing Sources (Uses)	(4,204,353)	(4,531,652)	(3,625,801)	905,851
Net Change in Fund Balances	(9,078,571)	(10,040,634)	1,878,460	11,919,094
Fund Balance, Beginning of Year	15,605,570	15,605,570	15,605,570	-
Prior Year Encumbrances Appropriated	4,149,765	4,149,765	4,149,765	-
Fund Balance, End of Year	<u>\$ 10,676,764</u>	<u>\$ 9,714,701</u>	<u>\$ 21,633,795</u>	<u>\$ 11,919,094</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, 2018

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,833,761	\$ 10,833,761	\$ 10,508,616	\$ (325,145)
Miscellaneous	40,000	45,000	189,699	144,699
Total Revenues	10,873,761	10,878,761	10,698,315	(180,446)
Expenditures:				
Human Services:				
Personal Services	8,498,846	8,509,509	8,043,133	466,376
Materials and Supplies	136,931	136,931	111,969	24,962
Contractual Services	679,762	664,762	576,950	87,812
Other Expenditures	3,600,300	3,610,300	2,571,083	1,039,217
Capital Outlay	66,364	65,701	36,835	28,866
Total Expenditures	12,982,203	12,987,203	11,339,970	1,647,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,108,442)	(2,108,442)	(641,655)	1,466,787
Other Financing Sources (Uses):				
Transfers In	780,677	780,677	456,995	(323,682)
Transfers Out	(463,982)	(463,982)	-	463,982
Total Other Financing Sources (Uses)	316,695	316,695	456,995	140,300
Net Change in Fund Balances	(1,791,747)	(1,791,747)	(184,660)	1,607,087
Fund Balance, Beginning of Year	1,715,691	1,715,691	1,715,691	-
Prior Year Encumbrances Appropriated	478,645	478,645	478,645	-
Fund Balance, End of Year	\$ 402,589	\$ 402,589	\$ 2,009,676	\$ 1,607,087

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, 2018

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 10,732,658	\$ 10,732,658	\$ 11,596,646	\$ 863,988
Intergovernmental	2,907,290	2,607,290	2,878,941	271,651
Miscellaneous	1,182,736	1,182,736	1,741,247	558,511
Total Revenues	<u>14,822,684</u>	<u>14,522,684</u>	<u>16,216,834</u>	<u>1,694,150</u>
Expenditures:				
Human Services:				
Personal Services	5,908,872	5,908,872	5,588,313	320,559
Materials and Supplies	72,920	72,920	46,208	26,712
Contractual Services	7,494,038	7,494,038	6,412,224	1,081,814
Other Expenditures	829,941	829,941	678,590	151,351
Capital Outlay	4,082,387	6,782,387	4,939,275	1,843,112
Total Expenditures	<u>18,388,158</u>	<u>21,088,158</u>	<u>17,664,610</u>	<u>3,423,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,565,474)	(6,565,474)	(1,447,776)	5,117,698
Other Financing Sources (Uses):				
Issuance of Debt	-	3,000,000	3,000,000	-
Transfers Out	(177,053)	(347,053)	(177,053)	170,000
Total Other Financing Sources (Uses)	<u>(177,053)</u>	<u>2,652,947</u>	<u>2,822,947</u>	<u>170,000</u>
Net Change in Fund Balances	(3,742,527)	(3,912,527)	1,375,171	5,287,698
Fund Balance, Beginning of Year	9,569,933	9,569,933	9,569,933	-
Prior Year Encumbrances Appropriated	1,202,275	1,202,275	1,202,275	-
Fund Balance, End of Year	<u>\$ 7,029,681</u>	<u>\$ 6,859,681</u>	<u>\$ 12,147,379</u>	<u>\$ 5,287,698</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, 2018

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 7,799,023	\$ 7,799,023	\$ 7,816,060	\$ 17,037
Intergovernmental	6,200,445	7,595,181	7,814,974	219,793
Miscellaneous	95,000	95,000	265,530	170,530
Total Revenues	<u>14,094,468</u>	<u>15,489,204</u>	<u>15,896,564</u>	<u>407,360</u>
Expenditures:				
Human Services:				
Materials and Supplies	50	50	-	50
Contractual Services	11,996,850	14,268,194	14,034,011	234,183
Other Expenditures	2,827,607	2,902,607	2,876,415	26,192
Total Expenditures	<u>14,824,507</u>	<u>17,170,851</u>	<u>16,910,426</u>	<u>260,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(730,039)	(1,681,647)	(1,013,862)	667,785
Other Financing Sources (Uses):				
Transfers In	9,100,000	9,360,675	1,560,675	(7,800,000)
Transfers Out	(8,000,000)	(8,000,000)	-	8,000,000
Total Other Financing Sources (Uses)	<u>1,100,000</u>	<u>1,360,675</u>	<u>1,560,675</u>	<u>200,000</u>
Net Change in Fund Balances	369,961	(320,972)	546,813	867,785
Fund Balance, Beginning of Year	546,557	546,557	546,557	-
Prior Year Encumbrances Appropriated	80,039	80,039	80,039	-
Fund Balance, End of Year	<u>\$ 996,557</u>	<u>\$ 305,624</u>	<u>\$ 1,173,409</u>	<u>\$ 867,785</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, 2018

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,124,351	\$ 4,124,351	\$ 4,164,994	\$ 40,643
Intergovernmental	532,904	532,904	532,904	-
Miscellaneous	-	-	625	625
Total Revenues	<u>4,657,255</u>	<u>4,657,255</u>	<u>4,698,523</u>	<u>41,268</u>
Expenditures:				
Human Services:				
Contractual Services	4,685,713	4,685,713	4,684,848	865
Total Expenditures	<u>4,685,713</u>	<u>4,685,713</u>	<u>4,684,848</u>	<u>865</u>
Net Change in Fund Balances	(28,458)	(28,458)	13,675	42,133
Fund Balance, Beginning of Year	817,584	817,584	817,584	-
Fund Balance, End of Year	<u>\$ 789,126</u>	<u>\$ 789,126</u>	<u>\$ 831,259</u>	<u>\$ 42,133</u>

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, 2018

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 10,338	\$ 10,338
Special Assessments	50,000	33,557	(16,443)
Miscellaneous	-	8,803	8,803
Total Revenues	<u>50,000</u>	<u>52,698</u>	<u>2,698</u>
Expenditures:			
Public Works:			
Capital Outlay	4,474,202	4,243,945	230,257
Total Expenditures	<u>4,474,202</u>	<u>4,243,945</u>	<u>230,257</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,424,202)	(4,191,247)	232,955
Other Financing Sources (Uses):			
Issuance of Debt	1,000,000	1,000,000	-
Transfers In	4,700,000	2,000,000	(2,700,000)
Transfers Out	(56,699)	(56,699)	-
Total Other Financing Sources (Uses)	<u>5,643,301</u>	<u>2,943,301</u>	<u>(2,700,000)</u>
Net Change in Fund Balances	1,219,099	(1,247,946)	(2,467,045)
Fund Balance, Beginning of Year	701,757	701,757	-
Prior Year Encumbrances Appropriated	2,114,417	2,114,417	-
Fund Balance, End of Year	<u>\$ 4,035,273</u>	<u>\$ 1,568,228</u>	<u>\$ (2,467,045)</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, 2018

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 480,000	\$ 489,155	\$ 9,155
Fines and Forfeitures	52,000	69,121	17,121
Charges for Services	51,600	58,227	6,627
Miscellaneous	11,000	33,995	22,995
Total Revenues	<u>594,600</u>	<u>650,498</u>	<u>55,898</u>
Expenditures:			
Health:			
Personal Services	552,519	541,217	11,302
Materials and Supplies	47,476	37,685	9,791
Contractual Services	171,530	146,676	24,854
Other Expenditures	6,573	4,650	1,923
Capital Outlay	8,890	3,351	5,539
Total Expenditures	<u>786,988</u>	<u>733,579</u>	<u>53,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(192,388)	(83,081)	109,307
Other Financing Sources (Uses):			
Transfers Out	<u>(6,000)</u>	-	<u>6,000</u>
Total Other Financing Sources (Uses)	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>
Net Change in Fund Balances	(198,388)	(83,081)	115,307
Fund Balance, Beginning of Year	299,419	299,419	-
Prior Year Encumbrances Appropriated	22,443	22,443	-
Fund Balance, End of Year	<u>\$ 123,474</u>	<u>\$ 238,781</u>	<u>\$ 115,307</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, 2018

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 2,065,000	\$ 2,130,853	\$ 65,853
Total Revenues	<u>2,065,000</u>	<u>2,130,853</u>	<u>65,853</u>
Expenditures:			
General Government:			
Personal Services	1,519,941	1,513,279	6,662
Materials and Supplies	9,894	3,075	6,819
Contractual Services	553,314	530,114	23,200
Other Expenditures	7,000	3,398	3,602
Capital Outlay	60,000	51,201	8,799
Total Expenditures	<u>2,150,149</u>	<u>2,101,067</u>	<u>49,082</u>
Net Change in Fund Balances	(85,149)	29,786	114,935
Fund Balance, Beginning of Year	939,621	939,621	-
Prior Year Encumbrances Appropriated	7,307	7,307	-
Fund Balance, End of Year	<u>\$ 861,779</u>	<u>\$ 976,714</u>	<u>\$ 114,935</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 7,618,689	\$ 7,814,298	\$ 195,609
Fines and Forfeitures	151,103	177,125	26,022
Miscellaneous	193,627	210,511	16,884
Total Revenues	<u>7,963,419</u>	<u>8,201,934</u>	<u>238,515</u>
Expenditures:			
Public Works:			
Personal Services	4,355,040	4,269,222	85,818
Materials and Supplies	1,582,657	1,466,051	116,606
Contractual Services	906,840	858,953	47,887
Other Expenditures	6,846	4,197	2,649
Capital Outlay	2,218,130	1,864,950	353,180
Debt service:			
Principal Retirement	427,764	427,764	-
Interest and Fiscal Charges	17,070	7,043	10,027
Total Expenditures	<u>9,514,347</u>	<u>8,898,180</u>	<u>616,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,550,928)	(696,246)	854,682
Other Financing Sources (Uses):			
Transfers Out	(19,078)	(19,078)	-
Total Other Financing Sources (Uses)	<u>(19,078)</u>	<u>(19,078)</u>	<u>-</u>
Net Change in Fund Balances	(1,570,006)	(715,324)	854,682
Fund Balance, Beginning of Year	1,536,683	1,536,683	-
Prior Year Encumbrances Appropriated	452,867	452,867	-
Fund Balance, End of Year	<u>\$ 419,544</u>	<u>\$ 1,274,226</u>	<u>\$ 854,682</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, 2018

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 935,072	\$ 914,118	\$ (20,954)
Charges for Services	92,000	70,299	(21,701)
Total Revenues	<u>1,027,072</u>	<u>984,417</u>	<u>(42,655)</u>
Expenditures:			
Public Safety:			
Personal Services	444,637	438,323	6,314
Materials and Supplies	53,031	37,593	15,438
Contractual Services	401,541	211,551	189,990
Other Expenditures	36,283	35,660	623
Capital Outlay	27,413	26,831	582
Total Expenditures	<u>962,905</u>	<u>749,958</u>	<u>212,947</u>
Net Change in Fund Balances	64,167	234,459	170,292
Fund Balance, Beginning of Year	207,071	207,071	-
Prior Year Encumbrances Appropriated	33,286	33,286	-
Fund Balance, End of Year	<u>\$ 304,524</u>	<u>\$ 474,816</u>	<u>\$ 170,292</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, 2018

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 761,000	\$ 538,993	\$ (222,007)
Investment Earnings	1,000	4,256	3,256
Charges for Services	180,000	193,141	13,141
Total Revenues	<u>942,000</u>	<u>736,390</u>	<u>(205,610)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	360,992	302,350	58,642
Materials and Supplies	2,555	666	1,889
Contractual Services	1,037,372	686,573	350,799
Other Expenditures	5,275	1,625	3,650
Capital Outlay	5,700	-	5,700
Total Expenditures	<u>1,411,894</u>	<u>991,214</u>	<u>420,680</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(469,894)	(254,824)	215,070
Other Financing Sources (Uses):			
Transfers In	150,000	150,000	-
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net Change in Fund Balances	(319,894)	(104,824)	215,070
Fund Balance, Beginning of Year	886,741	886,741	-
Prior Year Encumbrances Appropriated	151,351	151,351	-
Fund Balance, End of Year	<u>\$ 718,198</u>	<u>\$ 933,268</u>	<u>\$ 215,070</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, 2018

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 689,384	\$ 688,909	\$ (475)
Total Revenues	<u>689,384</u>	<u>688,909</u>	<u>(475)</u>
Expenditures:			
Public Works:			
Personal Services	255,209	226,384	28,825
Materials and Supplies	15,648	13,621	2,027
Contractual Services	425,496	402,151	23,345
Other Expenditures	97,138	60,782	36,356
Capital Outlay	15,509	6,680	8,829
Total Expenditures	<u>809,000</u>	<u>709,618</u>	<u>99,382</u>
Net Change in Fund Balances	(119,616)	(20,709)	98,907
Fund Balance, Beginning of Year	131,171	131,171	-
Prior Year Encumbrances Appropriated	49,198	49,198	-
Fund Balance, End of Year	<u>\$ 60,753</u>	<u>\$ 159,660</u>	<u>\$ 98,907</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, 2018

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,934,621	\$ 2,322,596	\$ (612,025)
Charges for Services	579,493	564,237	(15,256)
Total Revenues	<u>3,514,114</u>	<u>2,886,833</u>	<u>(627,281)</u>
Expenditures:			
Human Services:			
Personal Services	2,873,996	2,685,524	188,472
Materials and Supplies	21,793	20,875	918
Contractual Services	655,559	459,214	196,345
Other Expenditures	60,584	49,439	11,145
Capital Outlay	212,998	160,433	52,565
Total Expenditures	<u>3,824,930</u>	<u>3,375,485</u>	<u>449,445</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,816)	(488,652)	(177,836)
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	39,184	(138,652)	(177,836)
Fund Balance, Beginning of Year	681,025	681,025	-
Prior Year Encumbrances Appropriated	145,908	145,908	-
Fund Balance, End of Year	<u>\$ 866,117</u>	<u>\$ 688,281</u>	<u>\$ (177,836)</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, 2018

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 20,000	\$ 22,274	\$ 2,274
Total Revenues	<u>20,000</u>	<u>22,274</u>	<u>2,274</u>
Expenditures:			
General Government:			
Other Expenditures	25,288	25,288	-
Total Expenditures	<u>25,288</u>	<u>25,288</u>	<u>-</u>
Net Change in Fund Balances	(5,288)	(3,014)	2,274
Fund Balance, Beginning of Year	15,914	15,914	-
Prior Year Encumbrances Appropriated	2,288	2,288	-
Fund Balance, End of Year	<u>\$ 12,914</u>	<u>\$ 15,188</u>	<u>\$ 2,274</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, 2018

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 155,000	\$ 154,813	\$ (187)
Total Revenues	<u>155,000</u>	<u>154,813</u>	<u>(187)</u>
Expenditures:			
General Government:			
Contractual Services	258,561	184,485	74,076
Total Expenditures	<u>258,561</u>	<u>184,485</u>	<u>74,076</u>
Net Change in Fund Balances	(103,561)	(29,672)	73,889
Fund Balance, Beginning of Year	548,982	548,982	-
Prior Year Encumbrances Appropriated	9,561	9,561	-
Fund Balance, End of Year	<u>\$ 454,982</u>	<u>\$ 528,871</u>	<u>\$ 73,889</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, 2018

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 27,000	\$ 34,224	\$ 7,224
Total Revenues	<u>27,000</u>	<u>34,224</u>	<u>7,224</u>
Expenditures:			
General Government:			
Contractual Services	80,278	39,771	40,507
Total Expenditures	<u>80,278</u>	<u>39,771</u>	<u>40,507</u>
Net Change in Fund Balances	(53,278)	(5,547)	47,731
Fund Balance, Beginning of Year	80,718	80,718	-
Prior Year Encumbrances Appropriated	12,278	12,278	-
Fund Balance, End of Year	<u>\$ 39,718</u>	<u>\$ 87,449</u>	<u>\$ 47,731</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, 2018

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,495,133	\$ 1,578,475	\$ 83,342
Total Revenues	<u>1,495,133</u>	<u>1,578,475</u>	<u>83,342</u>
Expenditures:			
General Government:			
Personal Services	1,148,455	1,129,420	19,035
Materials and Supplies	23,865	12,928	10,937
Contractual Services	88,605	79,369	9,236
Other Expenditures	56,495	45,113	11,382
Capital Outlay	61,189	54,854	6,335
Total Expenditures	<u>1,378,609</u>	<u>1,321,684</u>	<u>56,925</u>
Net Change in Fund Balances	116,524	256,791	140,267
Fund Balance, Beginning of Year	2,451,309	2,451,309	-
Prior Year Encumbrances Appropriated	5,055	5,055	-
Fund Balance, End of Year	<u>\$ 2,572,888</u>	<u>\$ 2,713,155</u>	<u>\$ 140,267</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, 2018

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 100,000	\$ 106,700	\$ 6,700
Total Revenues	<u>100,000</u>	<u>106,700</u>	<u>6,700</u>
Expenditures:			
General Government:			
Contractual Services	253,711	43,708	210,003
Total Expenditures	<u>253,711</u>	<u>43,708</u>	<u>210,003</u>
Net Change in Fund Balances	(153,711)	62,992	216,703
Fund Balance, Beginning of Year	580,498	580,498	-
Prior Year Encumbrances Appropriated	3,711	3,711	-
Fund Balance, End of Year	<u>\$ 430,498</u>	<u>\$ 647,201</u>	<u>\$ 216,703</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, 2018

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 120,000	\$ 145,777	\$ 25,777
Total Revenues	<u>120,000</u>	<u>145,777</u>	<u>25,777</u>
Expenditures:			
Public Safety:			
Personal Services	67,829	67,829	-
Contractual Services	103,120	70,951	32,169
Total Expenditures	<u>170,949</u>	<u>138,780</u>	<u>32,169</u>
Net Change in Fund Balances	(50,949)	6,997	57,946
Fund Balance, Beginning of Year	88,931	88,931	-
Prior Year Encumbrances Appropriated	5,269	5,269	-
Fund Balance, End of Year	<u>\$ 43,251</u>	<u>\$ 101,197</u>	<u>\$ 57,946</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, 2018

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 503,155	\$ 491,386	\$ (11,769)
Charges for Services	299,245	359,968	60,723
Miscellaneous	221,000	231,000	10,000
Total Revenues	<u>1,023,400</u>	<u>1,082,354</u>	<u>58,954</u>
Expenditures:			
Public Safety:			
Personal Services	265,704	265,704	-
Materials and Supplies	25,000	15,983	9,017
Contractual Services	330,297	275,560	54,737
Other Expenditures	94,202	90,559	3,643
Capital Outlay	300,208	232,077	68,131
Debt service:			
Principal Retirement	29,408	29,408	-
Total Expenditures	<u>1,044,819</u>	<u>909,291</u>	<u>135,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,419)	173,063	194,482
Other Financing Sources (Uses):			
Advances In	-	20,434	20,434
Advances Out	-	(20,434)	(20,434)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(21,419)	173,063	194,482
Fund Balance, Beginning of Year	288,861	288,861	-
Prior Year Encumbrances Appropriated	19,656	19,656	-
Fund Balance, End of Year	<u>\$ 287,098</u>	<u>\$ 481,580</u>	<u>\$ 194,482</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, 2018

LOCAL DELIQUENCY PREVENTION FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 600	\$ 871	\$ 271
Total Revenues	<u>600</u>	<u>871</u>	<u>271</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)	871	12,271
Fund Balance, Beginning of Year	13,629	13,629	-
Fund Balance, End of Year	<u>\$ 2,229</u>	<u>\$ 14,500</u>	<u>\$ 12,271</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, 2018

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 860	\$ 860
Total Revenues	<u>-</u>	<u>860</u>	<u>860</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	860	860
Fund Balance, Beginning of Year	2,941	2,941	-
Fund Balance, End of Year	<u>\$ 2,941</u>	<u>\$ 3,801</u>	<u>\$ 860</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, 2018

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ 29,058	\$ 35,016	\$ 5,958
Total Revenues	<u>29,058</u>	<u>35,016</u>	<u>5,958</u>
Expenditures:			
Public Safety:			
Other Expenditures	53,198	49,593	3,605
Total Expenditures	<u>53,198</u>	<u>49,593</u>	<u>3,605</u>
Net Change in Fund Balances	(24,140)	(14,577)	9,563
Fund Balance, Beginning of Year	75,998	75,998	-
Prior Year Encumbrances Appropriated	250	250	-
Fund Balance, End of Year	<u>\$ 52,108</u>	<u>\$ 61,671</u>	<u>\$ 9,563</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, 2018

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, 2018

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, 2018

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, 2018

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 900	\$ 1,002	\$ 102
Total Revenues	<u>900</u>	<u>1,002</u>	<u>102</u>
Expenditures:			
General Government:			
Contractual Services	5,000	-	5,000
Total Expenditures	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balances	(4,100)	1,002	5,102
Fund Balance, Beginning of Year	8,866	8,866	-
Fund Balance, End of Year	<u>\$ 4,766</u>	<u>\$ 9,868</u>	<u>\$ 5,102</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, 2018

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, 2018

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 36,000	\$ 34,907	\$ (1,093)
Total Revenues	<u>36,000</u>	<u>34,907</u>	<u>(1,093)</u>
Expenditures:			
Human Services:			
Contractual Services	45,000	35,112	9,888
Total Expenditures	<u>45,000</u>	<u>35,112</u>	<u>9,888</u>
Net Change in Fund Balances	(9,000)	(205)	8,795
Fund Balance, Beginning of Year	19,603	19,603	-
Fund Balance, End of Year	<u>\$ 10,603</u>	<u>\$ 19,398</u>	<u>\$ 8,795</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, 2018

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 84,000	\$ 75,090	\$ (8,910)
Total Revenues	<u>84,000</u>	<u>75,090</u>	<u>(8,910)</u>
Expenditures:			
General Government:			
Other Expenditures	64,593	31,061	33,532
Total Expenditures	<u>64,593</u>	<u>31,061</u>	<u>33,532</u>
Net Change in Fund Balances	19,407	44,029	24,622
Fund Balance, Beginning of Year	385,368	385,368	-
Prior Year Encumbrances Appropriated	14,593	14,593	-
Fund Balance, End of Year	<u>\$ 419,368</u>	<u>\$ 443,990</u>	<u>\$ 24,622</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, 2018

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,000	\$ 1,000	\$ -
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Expenditures:			
General Government:			
Contractual Services	21,841	2,473	19,368
Total Expenditures	<u>21,841</u>	<u>2,473</u>	<u>19,368</u>
Net Change in Fund Balances	(20,841)	(1,473)	19,368
Fund Balance, Beginning of Year	20,841	20,841	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 19,368</u>	<u>\$ 19,368</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, 2018

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 182,397	\$ 42,397
Total Revenues	<u>140,000</u>	<u>182,397</u>	<u>42,397</u>
Expenditures:			
General Government:			
Materials and Supplies	254,047	223,545	30,502
Total Expenditures	<u>254,047</u>	<u>223,545</u>	<u>30,502</u>
Net Change in Fund Balances	(114,047)	(41,148)	72,899
Fund Balance, Beginning of Year	94,784	94,784	-
Prior Year Encumbrances Appropriated	64,047	64,047	-
Fund Balance, End of Year	<u>\$ 44,784</u>	<u>\$ 117,683</u>	<u>\$ 72,899</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, 2018

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 744,600	\$ 351,524	\$ (393,076)
Miscellaneous	-	2,764	2,764
Total Revenues	<u>744,600</u>	<u>354,288</u>	<u>(390,312)</u>
Expenditures:			
General Government:			
Personal Services	483,885	357,654	126,231
Materials and Supplies	3,544	1,542	2,002
Contractual Services	264,470	88,565	175,905
Other Expenditures	4,000	538	3,462
Capital Outlay	20,000	7,756	12,244
Total Expenditures	<u>775,899</u>	<u>456,055</u>	<u>319,844</u>
Net Change in Fund Balances	(31,299)	(101,767)	(70,468)
Fund Balance, Beginning of Year	713,430	713,430	-
Prior Year Encumbrances Appropriated	31,772	31,772	-
Fund Balance, End of Year	<u>\$ 713,903</u>	<u>\$ 643,435</u>	<u>\$ (70,468)</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, 2018

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Investment Earnings	\$ 11,204	\$ 441	(10,763)
Fines and Forfeitures	100,000	60,912	(39,088)
Total Revenues	<u>111,204</u>	<u>61,353</u>	<u>(49,851)</u>
Expenditures:			
Public Safety:			
Contractual Services	65,441	48,061	17,380
Capital Outlay	11,204	-	11,204
Total Expenditures	<u>76,645</u>	<u>48,061</u>	<u>28,584</u>
Net Change in Fund Balances	34,559	13,292	(21,267)
Fund Balance, Beginning of Year	247,236	247,236	-
Prior Year Encumbrances Appropriated	686	686	-
Fund Balance, End of Year	<u>\$ 282,481</u>	<u>\$ 261,214</u>	<u>\$ (21,267)</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, 2018

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, 2018

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 333,248	\$ 329,243	\$ (4,005)
Total Revenues	<u>333,248</u>	<u>329,243</u>	<u>(4,005)</u>
Expenditures:			
Public Safety:			
Capital Outlay	1,113,643	575,451	538,192
Total Expenditures	<u>1,113,643</u>	<u>575,451</u>	<u>538,192</u>
Net Change in Fund Balances	(780,395)	(246,208)	534,187
Fund Balance, Beginning of Year	727,773	727,773	-
Prior Year Encumbrances Appropriated	95,870	95,870	-
Fund Balance, End of Year	<u>\$ 43,248</u>	<u>\$ 577,435</u>	<u>\$ 534,187</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, 2018

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 358,354	\$ 299,377	\$ (58,977)
Total Revenues	<u>358,354</u>	<u>299,377</u>	<u>(58,977)</u>
Expenditures:			
Public Safety:			
Personal Services	406,859	368,092	38,767
Materials and Supplies	1,300	-	1,300
Contractual Services	330,648	151,969	178,679
Other Expenditures	61,450	4,672	56,778
Total Expenditures	<u>800,257</u>	<u>524,733</u>	<u>275,524</u>
Net Change in Fund Balances	(441,903)	(225,356)	216,547
Fund Balance, Beginning of Year	751,630	751,630	-
Prior Year Encumbrances Appropriated	69,578	69,578	-
Fund Balance, End of Year	<u>\$ 379,305</u>	<u>\$ 595,852</u>	<u>\$ 216,547</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, 2018

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,518,611	\$ 1,518,611	\$ -
Charges for Services	3,022,644	2,124,503	(898,141)
Total Revenues	<u>4,541,255</u>	<u>3,643,114</u>	<u>(898,141)</u>
Expenditures:			
General Government:			
Personal Services	654,002	654,002	-
Materials and Supplies	1,025	1,025	-
Contractual Services	3,142,355	3,107,409	34,946
Other Expenditures	2,900	2,900	-
Total Expenditures	<u>3,800,282</u>	<u>3,765,336</u>	<u>34,946</u>
Net Change in Fund Balances	740,973	(122,222)	(863,195)
Fund Balance, Beginning of Year	83,720	83,720	-
Prior Year Encumbrances Appropriated	74,688	74,688	-
Fund Balance, End of Year	<u>\$ 899,381</u>	<u>\$ 36,186</u>	<u>\$ (863,195)</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, 2018

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 221,801	\$ 117,314	\$ (104,487)
Total Revenues	<u>221,801</u>	<u>117,314</u>	<u>(104,487)</u>
Expenditures:			
Public Works:			
Contractual Services	819,491	111,120	708,371
Total Expenditures	<u>819,491</u>	<u>111,120</u>	<u>708,371</u>
Net Change in Fund Balances	(597,690)	6,194	603,884
Fund Balance, Beginning of Year	736,877	736,877	-
Prior Year Encumbrances Appropriated	3,780	3,780	-
Fund Balance, End of Year	<u>\$ 142,967</u>	<u>\$ 746,851</u>	<u>\$ 603,884</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, 2018

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	218,302	145,968	72,334
Total Expenditures	<u>218,302</u>	<u>145,968</u>	<u>72,334</u>
Net Change in Fund Balances	(127,468)	(55,134)	72,334
Fund Balance, Beginning of Year	207,638	207,638	-
Prior Year Encumbrances Appropriated	10,316	10,316	-
Fund Balance, End of Year	<u>\$ 90,486</u>	<u>\$ 162,820</u>	<u>\$ 72,334</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, 2018

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 83,025	\$ 94,516	\$ 11,491
Total Revenues	<u>83,025</u>	<u>94,516</u>	<u>11,491</u>
Expenditures:			
General Government:			
Personal Services	6,131	6,131	-
Materials and Supplies	71,191	60,382	10,809
Other Expenditures	9,161	7,989	1,172
Total Expenditures	<u>86,483</u>	<u>74,502</u>	<u>11,981</u>
Net Change in Fund Balances	(3,458)	20,014	23,472
Fund Balance, Beginning of Year	57,041	57,041	-
Prior Year Encumbrances Appropriated	10,479	10,479	-
Fund Balance, End of Year	<u>\$ 64,062</u>	<u>\$ 87,534</u>	<u>\$ 23,472</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, 2018

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 20,046	\$ 20,046
Total Revenues	<u>-</u>	<u>20,046</u>	<u>20,046</u>
Expenditures:			
General Government:			
Contractual Services	25,000	500	24,500
Total Expenditures	<u>25,000</u>	<u>500</u>	<u>24,500</u>
Net Change in Fund Balances	(25,000)	19,546	44,546
Fund Balance, Beginning of Year	139,688	139,688	-
Fund Balance, End of Year	<u>\$ 114,688</u>	<u>\$ 159,234</u>	<u>\$ 44,546</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, 2018

MEDIATION INSTITUTIONALIZATION GRANT FUND

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

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 56,139	\$ 107,065	\$ 50,926
Miscellaneous	-	1,560	1,560
Total Revenues	<u>56,139</u>	<u>108,625</u>	<u>52,486</u>
Expenditures:			
Debt service:			
Principal Retirement	8,176,599	8,176,599	-
Interest and Fiscal Charges	1,653,559	1,123,061	530,498
Total Expenditures	<u>9,830,158</u>	<u>9,299,660</u>	<u>530,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,774,019)	(9,191,035)	582,984
Other Financing Sources (Uses):			
Issuance of Debt	6,300,000	8,480,000	2,180,000
Premium on Issuance	48,459	223,863	175,404
Payment to Refunded Bond Escrow Agent	-	(2,136,265)	(2,136,265)
Transfers In	2,425,560	2,360,961	(64,599)
Total Other Financing Sources (Uses)	<u>8,774,019</u>	<u>8,928,559</u>	<u>154,540</u>
Net Change in Fund Balances	(1,000,000)	(262,476)	737,524
Fund Balance, Beginning of Year	1,634,412	1,634,412	-
Fund Balance, End of Year	<u>\$ 634,412</u>	<u>\$ 1,371,936</u>	<u>\$ 737,524</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, 2018

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 30,000	\$ 21,953	\$ (8,047)
Total Revenues	<u>30,000</u>	<u>21,953</u>	<u>(8,047)</u>
Expenditures:			
Debt service:			
Principal Retirement	22,633	22,633	-
Interest and Fiscal Charges	<u>2,991</u>	<u>2,991</u>	<u>-</u>
Total Expenditures	<u>25,624</u>	<u>25,624</u>	<u>-</u>
Net Change in Fund Balances	4,376	(3,671)	(8,047)
Fund Balance, Beginning of Year	6,650	6,650	-
Fund Balance, End of Year	<u>\$ 11,026</u>	<u>\$ 2,979</u>	<u>\$ (8,047)</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, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Board of Health</u>				
Assets:				
Pooled Cash and Investments	4,488,795	6,462,674	(6,112,939)	4,838,530
Receivables:				
Intergovernmental	9,955	629	(9,955)	629
Accounts	599	1,219	(599)	1,219
Total Assets	<u>4,499,349</u>	<u>6,464,522</u>	<u>(6,123,493)</u>	<u>4,840,378</u>
Liabilities:				
Undistributed Monies	4,468,296	6,495,575	(6,200,289)	4,763,582
Accounts Payable	31,053	76,796	(31,053)	76,796
Total Liabilities	<u>\$ 4,499,349</u>	<u>\$ 6,572,371</u>	<u>\$ (6,231,342)</u>	<u>\$ 4,840,378</u>
<u>Community Mental Health</u>				
Assets:				
Pooled Cash and Investments	9,818,166	10,180,350	(8,543,152)	11,455,364
Receivables:				
Intergovernmental	208,033	247,404	(208,033)	247,404
Total Assets	<u>10,026,199</u>	<u>10,427,754</u>	<u>(8,751,185)</u>	<u>11,702,768</u>
Liabilities:				
Undistributed Monies	9,747,828	10,706,125	(10,299,451)	10,154,502
Accounts Payable	278,371	1,548,266	(278,371)	1,548,266
Total Liabilities	<u>\$ 10,026,199</u>	<u>\$ 12,254,391</u>	<u>\$ (10,577,822)</u>	<u>\$ 11,702,768</u>
<u>Soil and Water Conservation</u>				
Assets:				
Pooled Cash and Investments	151,202	961,540	(955,056)	157,686
Receivables:				
Intergovernmental	301	45,715	(301)	45,715
Special Assessments	648,112	652,049	(648,112)	652,049
Total Assets	<u>799,615</u>	<u>1,659,304</u>	<u>(1,603,469)</u>	<u>855,450</u>
Liabilities:				
Undistributed Monies	795,900	1,663,019	(1,604,116)	854,803
Accounts Payable	3,715	647	(3,715)	647
Total Liabilities	<u>\$ 799,615</u>	<u>\$ 1,663,666</u>	<u>\$ (1,607,831)</u>	<u>\$ 855,450</u>
<u>Solid Waste Disposal</u>				
Assets:				
Pooled Cash and Investments	7,871,226	3,538,810	(2,874,126)	8,535,910
Receivables:				
Intergovernmental	566,182	322,952	(566,182)	322,952
Total Assets	<u>8,437,408</u>	<u>3,861,762</u>	<u>(3,440,308)</u>	<u>8,858,862</u>
Liabilities:				
Undistributed Monies	8,433,107	3,866,063	(3,445,225)	8,853,945
Accounts Payable	4,301	4,917	(4,301)	4,917
Total Liabilities	<u>\$ 8,437,408</u>	<u>\$ 3,870,980</u>	<u>\$ (3,449,526)</u>	<u>\$ 8,858,862</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	1,421,275	1,905,655	(1,887,320)	1,439,610
Receivables:				
Intergovernmental	440	-	(440)	-
Accounts	-	6,863	-	6,863
Total Assets	<u>1,421,715</u>	<u>1,912,518</u>	<u>(1,887,760)</u>	<u>1,446,473</u>
Liabilities:				
Undistributed Monies	1,407,432	1,926,801	(1,895,447)	1,438,786
Accounts Payable	14,283	7,687	(14,283)	7,687
Total Liabilities	<u>\$ 1,421,715</u>	<u>\$ 1,934,488</u>	<u>\$ (1,909,730)</u>	<u>\$ 1,446,473</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	940,036	296,287	(332,200)	904,123
Receivables:				
Intergovernmental	-	153,282	-	153,282
Total Assets	<u>940,036</u>	<u>449,569</u>	<u>(332,200)</u>	<u>1,057,405</u>
Liabilities:				
Undistributed Monies	940,036	449,569	(332,200)	1,057,405
Total Liabilities	<u>\$ 940,036</u>	<u>\$ 449,569</u>	<u>\$ (332,200)</u>	<u>\$ 1,057,405</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	11,095,054	243,862,862	(245,530,182)	9,427,734
Receivables:				
Taxes	232,637,169	233,275,327	(232,637,169)	233,275,327
Intergovernmental	10,644,136	12,885,640	(10,644,136)	12,885,640
Accounts	-	1,479	-	1,479
Total Assets	<u>254,376,359</u>	<u>490,025,308</u>	<u>(488,811,487)</u>	<u>255,590,180</u>
Liabilities:				
Due to Other Governments	254,376,359	489,945,112	(488,731,291)	255,590,180
Total Liabilities	<u>\$ 254,376,359</u>	<u>\$ 490,025,308</u>	<u>\$ (488,811,487)</u>	<u>\$ 255,590,180</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	473,768	200,099,945	(200,118,744)	454,969
Receivables:				
Intergovernmental	1,118,784	1,113,316	(1,118,784)	1,113,316
Special Assessments	6,495,471	6,149,943	(6,495,471)	6,149,943
Accounts	-	303	-	303
Total Assets	<u>8,088,023</u>	<u>207,363,507</u>	<u>(207,732,999)</u>	<u>7,718,531</u>
Liabilities:				
Due to Other Governments	8,088,023	207,363,507	(207,732,999)	7,718,531
Total Liabilities	<u>\$ 8,088,023</u>	<u>\$ 207,363,507</u>	<u>\$ (207,732,999)</u>	<u>\$ 7,718,531</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	27,912	4,160,718	(4,160,718)	27,912
Receivables:				
Intergovernmental	1,081,773	1,079,343	(1,081,773)	1,079,343
Total Assets	<u>1,109,685</u>	<u>5,240,061</u>	<u>(5,242,491)</u>	<u>1,107,255</u>
Liabilities:				
Due to Other Governments	1,109,685	1,079,343	(1,081,773)	1,107,255
Total Liabilities	<u>\$ 1,109,685</u>	<u>\$ 5,240,061</u>	<u>\$ (5,242,491)</u>	<u>\$ 1,107,255</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	3	6,938,618	(6,938,621)	-
Receivables:				
Intergovernmental	2,219,098	2,213,695	(2,219,098)	2,213,695
Total Assets	<u>2,219,101</u>	<u>9,152,313</u>	<u>(9,157,719)</u>	<u>2,213,695</u>
Liabilities:				
Due to Other Governments	2,219,101	9,152,313	(9,157,719)	2,213,695
Total Liabilities	<u>\$ 2,219,101</u>	<u>\$ 9,152,313</u>	<u>\$ (9,157,719)</u>	<u>\$ 2,213,695</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	944	5,367,461	(5,335,646)	32,759
Receivables:				
Intergovernmental	625,563	620,473	(625,563)	620,473
Total Assets	<u>626,507</u>	<u>5,987,934</u>	<u>(5,961,209)</u>	<u>653,232</u>
Liabilities:				
Due to Other Governments	626,507	5,987,934	(5,961,209)	653,232
Total Liabilities	<u>\$ 626,507</u>	<u>\$ 5,987,934</u>	<u>\$ (5,961,209)</u>	<u>\$ 653,232</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	1,565,529	1,399,498	(1,234,552)	1,730,475
Receivables:				
Intergovernmental	241,828	244,089	(241,828)	244,089
Total Assets	<u>1,807,357</u>	<u>1,643,587</u>	<u>(1,476,380)</u>	<u>1,974,564</u>
Liabilities:				
Due to Other Governments	1,807,357	1,643,587	(1,476,380)	1,974,564
Total Liabilities	<u>\$ 1,807,357</u>	<u>\$ 1,643,587</u>	<u>\$ (1,476,380)</u>	<u>\$ 1,974,564</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	11,023	740	(690)	11,073
Total Assets	<u>11,023</u>	<u>740</u>	<u>(690)</u>	<u>11,073</u>
Liabilities:				
Undistributed Monies	11,023	740	(690)	11,073
Total Liabilities	<u>\$ 11,023</u>	<u>\$ 740</u>	<u>\$ (690)</u>	<u>\$ 11,073</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	30,821	473,710	(455,956)	48,575
Receivables:				
Intergovernmental	38,074	28,543	(38,074)	28,543
Total Assets	<u>68,895</u>	<u>502,253</u>	<u>(494,030)</u>	<u>77,118</u>
Liabilities:				
Undistributed Monies	68,895	502,253	(494,030)	77,118
Total Liabilities	<u>\$ 68,895</u>	<u>\$ 502,253</u>	<u>\$ (494,030)</u>	<u>\$ 77,118</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	513,232	552,898	(564,534)	501,596
Total Assets	<u>513,232</u>	<u>552,898</u>	<u>(564,534)</u>	<u>501,596</u>
Liabilities:				
Undistributed Monies	513,232	552,898	(564,534)	501,596
Total Liabilities	<u>\$ 513,232</u>	<u>\$ 552,898</u>	<u>\$ (564,534)</u>	<u>\$ 501,596</u>
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	36,827	58,922	(35,375)	60,374
Cash and Cash Equivalents in Segregated Accounts	1,899,275	55,290,985	(55,107,981)	2,082,279
Total Assets	<u>1,936,102</u>	<u>55,349,907</u>	<u>(55,143,356)</u>	<u>2,142,653</u>
Liabilities:				
Undistributed Monies	1,936,102	55,349,907	(55,143,356)	2,142,653
Total Liabilities	<u>\$ 1,936,102</u>	<u>\$ 55,349,907</u>	<u>\$ (55,143,356)</u>	<u>\$ 2,142,653</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	6,142	2,153,481	(2,120,520)	39,103
Total Assets	<u>6,142</u>	<u>2,153,481</u>	<u>(2,120,520)</u>	<u>39,103</u>
Liabilities:				
Undistributed Monies	6,142	2,153,481	(2,120,520)	39,103
Total Liabilities	<u>\$ 6,142</u>	<u>\$ 2,153,481</u>	<u>\$ (2,120,520)</u>	<u>\$ 39,103</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	52,546	816,156	(795,411)	73,291
Total Assets	<u>52,546</u>	<u>816,156</u>	<u>(795,411)</u>	<u>73,291</u>
Liabilities:				
Undistributed Monies	52,546	816,156	(795,411)	73,291
Total Liabilities	<u>\$ 52,546</u>	<u>\$ 816,156</u>	<u>\$ (795,411)</u>	<u>\$ 73,291</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	342,842	7,104,121	(7,180,691)	266,272
Total Assets	<u>342,842</u>	<u>7,104,121</u>	<u>(7,180,691)</u>	<u>266,272</u>
Liabilities:				
Undistributed Monies	342,842	7,104,121	(7,180,691)	266,272
Total Liabilities	<u>\$ 342,842</u>	<u>\$ 7,104,121</u>	<u>\$ (7,180,691)</u>	<u>\$ 266,272</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,923,579	872,311	(317,386)	2,478,504
Receivables:				
Intergovernmental	36	-	(36)	-
Accounts	-	5,906	-	5,906
Total Assets	<u>1,923,615</u>	<u>878,217</u>	<u>(317,422)</u>	<u>2,484,410</u>
Liabilities:				
Due to Other Governments	1,816	-	(1,816)	-
Undistributed Monies	1,921,799	880,033	(317,422)	2,484,410
Total Liabilities	<u>\$ 1,923,615</u>	<u>\$ 880,033</u>	<u>\$ (319,238)</u>	<u>\$ 2,484,410</u>
<u>Board of Elections Fees</u>				
Assets:				
Pooled Cash and Investments	-	470	-	470
Total Assets	<u>-</u>	<u>470</u>	<u>-</u>	<u>470</u>
Liabilities:				
Undistributed Monies	-	470	-	470
Total Liabilities	<u>\$ -</u>	<u>\$ 470</u>	<u>\$ -</u>	<u>\$ 470</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
<u>Law Enforcement Training</u>				
Assets:				
Pooled Cash and Investments	12,491	37,061	(5,277)	44,275
Total Assets	<u>12,491</u>	<u>37,061</u>	<u>(5,277)</u>	<u>44,275</u>
Liabilities:				
Undistributed Monies	12,491	37,061	(5,277)	44,275
Total Liabilities	<u>\$ 12,491</u>	<u>\$ 37,061</u>	<u>\$ (5,277)</u>	<u>\$ 44,275</u>
<u>Family and Children First</u>				
Assets:				
Pooled Cash and Investments	422,335	550,198	(440,647)	531,886
Receivables:				
Intergovernmental	42,615	25,083	(42,615)	25,083
Total Assets	<u>464,950</u>	<u>575,281</u>	<u>(483,262)</u>	<u>556,969</u>
Liabilities:				
Undistributed Monies	419,315	620,916	(547,211)	493,020
Accounts Payable	45,635	63,949	(45,635)	63,949
Total Liabilities	<u>\$ 464,950</u>	<u>\$ 684,865</u>	<u>\$ (592,846)</u>	<u>\$ 556,969</u>
<u>Total - All Agency Funds</u>				
Assets:				
Pooled Cash and Investments	40,292,386	487,167,830	(485,278,587)	42,181,629
Cash and Cash Equivalents in Segregated Accounts	2,814,037	65,917,641	(65,769,137)	2,962,541
Receivables:				
Taxes	232,637,169	233,275,327	(232,637,169)	233,275,327
Intergovernmental	16,796,818	18,980,164	(16,796,818)	18,980,164
Special Assessments	7,143,583	6,801,992	(7,143,583)	6,801,992
Accounts	599	15,770	(599)	15,770
Total Assets	<u>299,684,592</u>	<u>812,158,724</u>	<u>(807,625,893)</u>	<u>304,217,423</u>
Liabilities:				
Due to Other Governments	268,228,848	715,171,796	(714,143,187)	269,257,457
Undistributed Monies	31,078,386	97,366,102	(95,186,784)	33,257,704
Accounts Payable	377,358	1,702,262	(377,358)	1,702,262
Total Liabilities	<u>\$ 299,684,592</u>	<u>\$ 814,240,160</u>	<u>\$ (809,707,329)</u>	<u>\$ 304,217,423</u>

STATISTICAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

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)

	2009	2010	2011	2012
Governmental Activities:				
Net Investment in Capital Assets	\$53,870,514	\$51,300,885	\$54,751,851	\$55,181,878
Restricted	23,768,761	27,214,456	28,749,691	30,208,635
Unrestricted (Deficit)	26,020,681	25,885,998	21,932,842	26,100,698
<i>Total Governmental Activities Net Position</i>	<u>\$103,659,956</u>	<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>
Business-type Activities:				
Net Investment in Capital Assets	\$7,783,689	\$7,665,029	\$8,061,612	\$8,210,475
Unrestricted	4,020,571	4,108,218	4,256,578	4,970,210
<i>Total Business-type Activities Net Position</i>	<u>\$11,804,260</u>	<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>
Primary Government:				
Net Investment in Capital Assets	\$61,654,203	\$58,965,914	\$62,813,463	\$63,392,353
Restricted	23,768,761	27,214,456	28,749,691	30,208,635
Unrestricted (Deficit)	30,041,252	29,994,216	26,189,420	31,070,908
<i>Total Primary Government Net Position</i>	<u>\$115,464,216</u>	<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>

Source: County Auditor's Office

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

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

2013	2014	2015	2016	2017	2018
\$54,566,385	\$56,967,417	\$59,194,881	\$61,324,944	\$67,785,727	\$70,349,596
27,878,413	28,208,353	28,535,892	31,663,025	33,179,431	36,764,455
29,320,641	(1,816,370)	1,207,467	3,348,005	(42,533,505)	(44,971,280)
<u>\$111,765,439</u>	<u>\$83,359,400</u>	<u>\$88,938,240</u>	<u>\$96,335,974</u>	<u>\$58,431,653</u>	<u>\$62,142,771</u>
\$8,448,915	\$9,266,454	\$10,117,722	\$10,247,554	\$10,380,633	\$10,545,006
4,868,284	4,025,553	4,280,728	4,874,218	4,975,359	5,346,543
<u>\$13,317,199</u>	<u>\$13,292,007</u>	<u>\$14,398,450</u>	<u>\$15,121,772</u>	<u>\$15,355,992</u>	<u>\$15,891,549</u>
\$63,015,300	\$66,233,871	\$69,312,603	\$71,572,498	\$78,166,360	\$80,894,602
27,878,413	28,208,353	28,535,892	31,663,025	33,179,431	36,764,455
34,188,925	2,209,183	5,488,195	8,222,223	(37,558,146)	(39,624,737)
<u>\$125,082,638</u>	<u>\$96,651,407</u>	<u>\$103,336,690</u>	<u>\$111,457,746</u>	<u>\$73,787,645</u>	<u>\$78,034,320</u>

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
Expenses				
Governmental Activities:				
Public Safety	\$22,618,676	\$22,464,292	\$22,312,572	\$20,798,926
Health	4,738,081	4,691,348	4,606,607	4,440,024
Human Services	46,329,100	38,394,980	40,250,490	39,542,915
Conservation and Recreation	1,219,161	628,620	552,157	552,514
Community and Economic Development	1,341,034	946,386	1,283,293	982,289
Public Works	8,489,774	7,993,264	8,625,735	10,119,994
General Government	24,088,042	25,666,179	28,517,262	24,548,222
Interest and Fiscal Charges	524,122	503,687	607,512	600,463
<i>Total Governmental Activities Expenses</i>	<u>109,347,990</u>	<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>
Business-type Activities:				
Water	439,542	149,243	155,553	184,383
Wastewater	2,391,888	2,432,201	1,975,581	2,002,900
<i>Total Business-type Activities Expenses</i>	<u>2,831,430</u>	<u>2,581,444</u>	<u>2,131,134</u>	<u>2,187,283</u>
<i>Total Primary Government Expenses</i>	<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$746,611	\$1,893,807	\$2,412,309	\$678,856
Health	366,980	400,967	545,699	589,037
Human Services	1,055,152	1,037,733	1,112,033	1,859,432
Community and Economic Development	14,724	148,498	185,449	110,372
Public Works	427,169	404,105	433,864	421,133
General Government	8,177,905	8,281,121	9,126,081	12,271,616
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	36,896,619	34,979,942	32,994,121	33,085,329
Capital Grants and Contributions	3,080,118	408,753	0	1,148,869
<i>Total Governmental Activities Program Revenues</i>	<u>50,765,278</u>	<u>47,554,926</u>	<u>46,809,556</u>	<u>50,164,644</u>

2013	2014	2015	2016	2017	2018
\$23,472,844	\$24,893,853	\$24,942,353	\$26,738,843	\$31,279,479	\$31,783,223
4,629,012	4,688,117	5,283,625	4,835,677	4,966,083	5,145,549
41,129,119	44,582,192	45,130,728	47,102,443	51,713,718	53,789,426
402,256	352,357	412,464	402,736	378,920	394,132
929,959	978,362	838,411	1,110,306	1,233,928	1,071,197
8,533,404	8,054,505	11,470,019	10,550,658	11,210,051	11,509,835
27,309,203	28,987,493	29,693,899	29,844,994	31,248,473	33,369,100
507,739	494,676	726,777	884,133	849,804	1,101,303
<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>	<u>138,163,765</u>
234,357	241,314	185,121	210,788	205,393	218,158
<u>2,452,202</u>	<u>2,408,409</u>	<u>2,352,962</u>	<u>2,495,395</u>	<u>2,305,522</u>	<u>2,385,060</u>
<u>2,686,559</u>	<u>2,649,723</u>	<u>2,538,083</u>	<u>2,706,183</u>	<u>2,510,915</u>	<u>2,603,218</u>
<u>\$109,600,095</u>	<u>\$115,681,278</u>	<u>\$121,036,359</u>	<u>\$124,175,973</u>	<u>\$135,391,371</u>	<u>\$140,766,983</u>
\$539,144	\$1,582,578	\$1,517,861	\$762,916	\$758,627	\$1,088,419
541,505	592,066	569,936	607,389	621,327	652,109
1,968,366	1,889,342	1,915,341	2,075,140	2,669,129	2,799,004
63,168	120,127	192,363	218,998	180,030	193,167
480,167	465,925	712,612	966,184	646,225	563,877
12,481,482	14,011,749	13,330,929	15,270,836	14,262,731	15,302,024
0	10,386	10,460	4,160	2,860	1,560
32,087,500	35,078,054	33,769,839	35,867,138	34,786,960	36,918,283
711,989	1,678,374	4,766,395	1,145,078	830,262	483,986
<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>	<u>58,002,429</u>

(continued)

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
Business-type Activities:				
Charges for Services				
Water	308,801	379,710	272,279	263,497
Wastewater	2,598,220	2,663,972	2,402,229	2,786,281
Capital Grants and Contributions	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,907,021</u>	<u>3,043,682</u>	<u>2,674,508</u>	<u>3,049,778</u>
<i>Total Primary Government Program Revenues</i>	<u>53,672,299</u>	<u>50,598,608</u>	<u>49,484,064</u>	<u>53,214,422</u>
Net (Expense)/Revenue				
Governmental Activities	(58,582,712)	(53,733,830)	(59,946,072)	(51,420,703)
Business-type Activities	75,591	462,238	543,374	862,495
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$58,507,121)</u>	<u>(\$53,271,592)</u>	<u>(\$59,402,698)</u>	<u>(\$50,558,208)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$20,820,828	\$21,358,372	\$23,136,440	\$24,022,693
Sales Taxes	22,987,191	23,619,086	24,804,013	26,568,612
Intergovernmental, Unrestricted	7,481,461	7,242,261	7,648,773	4,724,578
Investment Earnings	1,167,578	683,859	424,101	332,472
Miscellaneous	3,604,133	3,525,105	3,257,496	1,356,229
Transfers	(494,904)	(332,628)	0	0
<i>Total Governmental Activities</i>	<u>55,566,287</u>	<u>56,096,055</u>	<u>59,270,823</u>	<u>57,004,584</u>
Business-type Activities:				
Investment Earnings	159,710	785	1,569	0
Miscellaneous	0	0	0	0
Transfers	494,904	332,628	0	0
<i>Total Business-type Activities</i>	<u>654,614</u>	<u>333,413</u>	<u>1,569</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$56,220,901</u>	<u>\$56,429,468</u>	<u>\$59,272,392</u>	<u>\$57,004,584</u>
Change in Net Position				
Governmental Activities	(\$3,016,425)	\$2,362,225	(\$675,249)	\$5,583,881
Business-type Activities	730,205	795,651	544,943	862,495
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,286,220)</u>	<u>\$3,157,876</u>	<u>(\$130,306)</u>	<u>\$6,446,376</u>

Source: County Auditor's Office

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

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

2013	2014	2015	2016	2017	2018
292,720	244,493	286,425	284,479	268,643	281,656
2,497,820	2,648,310	2,613,746	3,014,113	2,842,304	2,815,073
0	188,248	731,412	102,170	0	0
<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>3,096,729</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>	<u>61,099,158</u>
(58,040,215)	(57,602,954)	(61,712,540)	(64,551,951)	(78,122,305)	(80,161,336)
103,981	431,328	1,093,500	694,579	600,032	493,511
<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>	<u>(\$79,667,825)</u>
\$23,104,343	\$22,793,774	\$26,445,255	\$27,732,480	\$26,877,440	\$35,991,042
28,188,971	30,096,696	33,056,527	36,243,394	35,962,658	38,270,098
5,326,495	5,281,477	5,653,545	5,668,864	7,817,125	6,306,179
258,467	204,702	628,792	666,886	867,807	1,894,876
1,436,167	1,378,114	1,510,346	1,638,061	1,412,311	1,410,259
0	0	(3,085)	0	0	0
<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>	<u>83,872,454</u>
0	0	0	0	0	12,378
32,533	18,371	9,858	28,743	29,895	29,668
0	0	3,085	0	0	0
<u>32,533</u>	<u>18,371</u>	<u>12,943</u>	<u>28,743</u>	<u>29,895</u>	<u>42,046</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>	<u>\$83,914,500</u>
\$274,228	\$2,151,809	\$5,578,840	\$7,397,734	(\$5,184,964)	\$3,711,118
136,514	449,699	1,106,443	723,322	629,927	535,557
<u>\$410,742</u>	<u>\$2,601,508</u>	<u>\$6,685,283</u>	<u>\$8,121,056</u>	<u>(\$4,555,037)</u>	<u>\$4,246,675</u>

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
General Fund				
Nonspendable	\$0	\$0	\$221,880	\$486,538
Committed	0	0	300,000	300,000
Assigned	0	0	705,744	4,858,587
Unassigned	0	0	13,626,616	11,594,673
Reserved	1,335,903	1,100,079	0	0
Unreserved	6,726,828	8,860,315	0	0
<i>Total General Fund</i>	<u>8,062,731</u>	<u>9,960,394</u>	<u>14,854,240</u>	<u>17,239,798</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$3,345,481	\$140,637
Restricted	0	0	25,221,409	28,138,740
Committed	0	0	61,911	61,911
Assigned	0	0	0	627,565
Unassigned	0	0	0	0
Reserved	9,204,743	9,252,685	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,638,693	18,465,611	0	0
Capital Projects Funds	(2,084,489)	(2,665,992)	0	0
<i>Total All Other Governmental Funds</i>	<u>24,758,947</u>	<u>25,052,304</u>	<u>28,628,801</u>	<u>28,968,853</u>
<i>Total Governmental Funds</i>	<u><u>\$32,821,678</u></u>	<u><u>\$35,012,698</u></u>	<u><u>\$43,483,041</u></u>	<u><u>\$46,208,651</u></u>

Source: County Auditor's Office

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

2013	2014	2015	2016	2017	2018
\$63,571	\$63,679	\$132,609	\$412,816	\$535,935	\$498,166
300,000	300,000	300,000	300,000	400,000	550,000
2,630,530	5,510,028	2,256,403	9,271,854	8,331,009	2,811,828
17,438,928	16,625,431	23,266,239	23,187,664	19,105,982	28,696,241
0	0	0	0	0	0
0	0	0	0	0	0
20,433,029	22,499,138	25,955,251	33,172,334	28,372,926	32,556,235
\$109,864	\$469,466	\$315,899	\$359,727	\$257,370	\$283,153
25,965,405	26,115,414	26,675,940	29,589,448	31,989,978	35,224,594
61,911	214,911	192,250	145,653	132,342	141,145
375,501	387,311	285,395	708,609	288,509	213,083
0	0	0	(602,527)	(1,195,130)	(234,295)
0	0	0	0	0	0
0	0	0	0	0	0
26,512,681	27,187,102	27,469,484	30,200,910	31,473,069	35,627,680
\$46,945,710	\$49,686,240	\$53,424,735	\$63,373,244	\$59,845,995	\$68,183,915

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
Revenues:				
Taxes	\$44,029,476	\$45,285,486	\$47,724,359	\$50,825,427
Intergovernmental Revenues	47,727,748	42,013,939	40,862,143	37,733,277
Charges for Services	9,610,932	10,833,783	11,925,434	12,941,423
Licenses and Permits	385,024	420,318	562,519	598,384
Investment Earnings	1,132,559	670,341	411,114	332,472
Special Assessments	192,300	183,479	170,964	178,677
Fines and Forfeitures	618,739	767,230	1,194,650	694,191
All Other Revenue	3,604,133	3,525,105	3,257,496	2,669,671
<i>Total Revenue</i>	<u>107,300,911</u>	<u>103,699,681</u>	<u>106,108,679</u>	<u>105,973,522</u>
Expenditures:				
Current:				
Public Safety	22,276,569	22,133,310	21,260,002	21,019,756
Health	4,650,960	4,650,384	4,544,893	4,440,203
Human Services	46,642,334	38,669,220	39,145,611	39,767,311
Conservation and Recreation	1,219,161	628,620	552,157	552,514
Community and Economic Development	1,338,020	981,151	1,270,000	927,436
Public Works	7,526,995	6,737,531	7,383,209	9,640,316
General Government	23,707,582	23,087,798	25,626,678	24,524,367
Capital Outlay	3,293,605	3,391,851	1,881,442	3,874,446
Debt Service:				
Principal Retirement	852,511	805,684	766,019	3,660,969
Interest and Fiscal Charges	527,525	507,536	352,390	468,578
Bond Issuance Costs	0	0	0	96,568
<i>Total Expenditures</i>	<u>112,035,262</u>	<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,734,351)	2,106,596	3,326,278	(2,998,942)

2013	2014	2015	2016	2017	2018
\$51,509,171	\$53,466,819	\$59,298,361	\$63,299,629	\$63,589,408	\$73,564,375
38,185,258	42,424,152	40,855,048	41,701,814	44,167,854	43,410,868
13,287,182	15,251,761	15,264,542	16,338,445	15,172,886	16,231,411
642,349	638,099	662,803	686,555	658,280	677,299
258,467	204,702	608,527	483,484	848,202	1,892,961
137,807	130,051	168,798	205,149	173,865	172,824
626,645	752,218	749,396	582,099	747,037	824,348
3,017,960	2,829,649	3,163,337	3,601,662	3,732,512	4,037,424
107,664,839	115,697,451	120,770,812	126,898,837	129,090,044	140,811,510
23,066,662	23,689,474	25,020,816	25,376,413	26,631,264	28,843,670
4,635,195	4,722,023	5,275,049	4,777,498	4,862,374	5,089,228
41,221,320	43,881,645	44,879,033	45,992,025	48,607,994	52,061,497
402,256	352,357	412,464	402,736	378,920	394,132
961,929	966,467	794,915	1,111,873	1,173,406	1,032,282
7,963,304	9,860,452	10,135,501	9,490,827	9,472,163	8,852,451
27,017,687	28,138,022	29,476,970	31,962,893	36,865,207	30,575,840
677,858	1,238,487	3,805,470	4,297,378	4,172,485	11,667,775
3,821,884	3,862,810	5,523,414	5,800,366	8,992,104	8,992,755
494,412	457,082	467,265	674,732	817,262	920,348
19,199	28,069	168,553	161,890	107,826	219,139
110,281,706	117,196,888	125,959,450	130,048,631	142,081,005	148,649,117
(2,616,867)	(1,499,437)	(5,188,638)	(3,149,794)	(12,990,961)	(7,837,607)

(continued)

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
Other Financing Sources (Uses):				
Sale of Capital Assets	6	0	0	0
Other Financing Sources - Capital Lease	0	0	0	284,057
General Obligation Bonds Issued	0	0	0	4,944,929
Energy Conservation Bonds Issued	0	0	6,070,000	0
Refunding Bonds Issued	0	0	2,290,632	0
Refunded Bonds Redeemed	0	0	(5,967,587)	0
Premium on Issued Debt	0	0	0	21,427
Discount on Issued Debt	0	0	0	0
Transfers In	2,942,882	2,354,437	4,420,810	3,895,703
Transfers Out	(3,007,232)	(2,290,955)	(4,420,810)	(3,895,703)
<i>Total Other Financing Sources (Uses)</i>	<u>(64,344)</u>	<u>63,482</u>	<u>2,393,045</u>	<u>5,250,413</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,193</u>
Net Change in Fund Balance	<u>(\$4,798,695)</u>	<u>\$2,170,078</u>	<u>\$5,719,323</u>	<u>\$2,252,664</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.28%	 1.34%	 1.10%	 3.82%

Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
0	0	0	0	0	0
0	0	177,260	0	0	2,480,776
3,385,000	4,175,000	8,585,542	12,610,000	9,300,000	13,345,000
0	0	0	0	0	0
0	0	1,240,000	0	0	2,135,000
0	0	(1,239,945)	0	0	(2,136,265)
17,166	39,412	129,218	463,646	204,041	223,863
0	0	(15,305)	0	0	0
4,052,476	4,660,005	6,697,832	8,268,256	8,513,378	6,878,631
(4,052,476)	(4,660,005)	(6,697,832)	(8,268,256)	(8,513,378)	(6,878,631)
3,402,166	4,214,412	8,876,770	13,073,646	9,504,041	16,048,374
(48,240)	104,710	50,363	24,657	(40,329)	127,153
\$737,059	\$2,819,685	\$3,738,495	\$9,948,509	(\$3,527,249)	\$8,337,920
3.99%	3.89%	5.14%	5.39%	7.74%	7.28%

LICKING COUNTY, OHIO

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

Tax year	2009	2010	2011	2012
Real Property				
Assessed	\$3,568,022,470	\$3,585,478,540	\$3,598,090,910	\$3,620,355,740
Actual	10,194,349,914	10,244,224,400	10,280,259,743	10,343,873,543
Public Utility				
Assessed	123,306,320	128,912,560	139,321,620	143,979,570
Actual	123,306,320	128,912,560	139,321,620	143,979,570
Tangible Personal Property				
Assessed	0	0	0	0
Actual	0	0	0	0
Total				
Assessed	3,691,328,790	3,714,391,100	3,737,412,530	3,764,335,310
Actual	10,317,656,234	10,373,136,960	10,419,581,363	10,487,853,113
Assessed Value as a Percentage of Actual Value	35.78%	35.81%	35.87%	35.89%
Total Direct Tax Rate	7.40	7.70	7.70	7.70

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 6.25% for 2008 and 0% for 2009 and thereafter.

2013	2014	2015	2016	2017	2018
\$3,643,244,550	\$3,737,734,580	\$3,688,529,590	\$3,739,723,409	\$4,142,772,420	\$4,184,390,115
10,409,270,143	10,679,241,657	10,538,655,971	10,684,924,026	11,836,492,629	11,955,400,329
159,952,690	165,124,610	217,031,240	230,549,140	263,182,380	284,605,290
159,952,690	165,124,610	217,031,240	230,549,140	263,182,380	284,605,290
0	0	0	0	0	0
0	0	0	0	0	0
3,803,197,240	3,902,859,190	3,905,560,830	3,970,272,549	4,405,954,800	4,468,995,405
10,569,222,833	10,844,366,267	10,755,687,211	10,915,473,166	12,099,675,009	12,240,005,619
35.98%	35.99%	36.31%	36.37%	36.41%	36.51%
7.70	8.00	8.00	8.00	9.50	9.50

LICKING COUNTY, OHIO

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

	2009	2010	2011	2012
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.90	1.20	1.20	1.20
Mental Health	1.00	1.00	1.00	1.00
Total	7.40	7.70	7.70	7.70
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.69	1.69	1.79	1.79
Granville Recreation District	1.00	1.00	1.00	1.00
Knox County Library District	1.30	1.30	1.30	1.30
Licking County Library	0.00	1.00	1.00	1.00
Pataskala Library	0.50	0.50	0.50	0.50
Licking Park District	0.50	0.50	0.50	0.25
Corporations	0.60 - 7.90	0.60 - 7.90	0.70 - 5.40	0.70 - 5.40
Villages	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20
Townships	2.25 - 14.20	2.25 - 14.20	2.30 - 14.20	2.30 - 13.95
School Districts	31.30 - 82.30	31.30 - 87.10	33.40 - 87.10	31.30 - 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

2013	2014	2015	2016	2017	2018
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.60	2.60	2.60	3.10	3.10
1.00	1.00	1.00	1.00	2.00	2.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.70	8.00	8.00	8.00	9.50	9.50
11.50	11.00	11.00	11.00	11.00	11.00
1.79	1.59	1.59	1.59	1.59	1.54
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.25	0.25	0.25	0.25	0.25	0.25
0.70 - 5.40	0.70 - 5.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40	0.70 - 6.40
1.20 - 13.30	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3	1.50 - 13.3
2.30 - 13.95	2.30 - 13.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.50	2.50 - 14.20
31.30 - 92.60	33.00 - 92.95	33.10 - 92.95	33.50 - 92.95	33.50 - 92.95	32.80 - 92.20
2.00 - 6.40	2.54 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4	2.0 - 6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

		2018		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Public Utility	\$140,261,170	1	3.14%
AEP Ohio Transmission	Public Utility	57,167,260	2	1.28%
Licking Rural Electric Inc.	Public Utility	25,732,020	3	0.58%
Columbia Gas Transmission Corp	Public Utility	14,729,990	4	0.33%
Dominion Transmission	Public Utility	12,786,300	5	0.29%
Distribution Land Corp	Development	11,602,590	6	0.26%
Kroger Company	Retail	10,939,950	7	0.24%
National Gas & Oil	Public Utility	10,647,670	8	0.24%
Etna Retail DC LLC	Development	10,241,460	9	0.23%
MBJ Holdings	Development	9,390,170	10	0.21%
	Subtotal	303,498,580		6.80%
	All Others	4,165,496,825		93.20%
	Total	\$4,468,995,405		100.00%

		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$51,472,730	1	1.39%
Columbus Southern Power Company	Public Utility	25,841,850	2	0.70%
Licking Rural Electric	Public Utility	18,300,910	3	0.50%
Columbia Gas Transmission Inc.	Public Utility	8,924,510	4	0.24%
National Gas and Oil Company	Public Utility	6,438,950	5	0.17%
Dominion Transmission	Public Utility	5,071,190	6	0.14%
Columbia Gas of Ohio	Public Utility	3,978,450	7	0.11%
Columbus & Ohio River Railroad	Railroad Public Utility	2,717,260	8	0.07%
NGO Transmission	Public Utility	986,230	9	0.03%
Dayton Power & Light	Public Utility	828,940	10	0.02%
	Subtotal	124,561,020		3.37%
	All Others	3,566,767,770		96.63%
	Total	\$3,691,328,790		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total Tax Levy (1)	\$25,602,214	\$25,114,652	\$26,792,706	\$26,797,644
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	23,071,995	24,023,041	25,111,320	25,525,977
Percent of Levy Collected	90.12%	95.65%	93.72%	95.25%
Delinquent Tax Collections	<u>725,513</u>	<u>875,436</u>	<u>899,446</u>	<u>699,792</u>
Total Tax Collections	23,797,508	24,898,477	26,010,766	26,225,769
Percent of Total Tax Collections To Tax Levy	92.95%	99.14%	97.08%	97.87%
Accumulated Outstanding Delinquent Taxes (3)	1,804,706	1,496,676	1,712,770	1,478,649
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	7.05%	5.96%	6.39%	5.52%

- (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

2013	2014	2015	2016	2017	2018
\$26,892,214	\$27,204,658	\$30,134,265	\$31,072,553	\$31,447,159	\$40,125,505
25,871,415	26,374,992	28,740,850	29,449,029	29,980,654	38,026,119
96.20%	96.95%	95.38%	94.78%	95.34%	94.77%
926,394	944,935	972,187	985,767	697,773	876,148
26,797,809	27,319,927	29,713,037	30,434,796	30,678,427	38,902,266
99.65%	100.42%	98.60%	97.95%	97.56%	96.95%
1,262,792	1,187,245	999,213	791,944	778,469	1,467,454
4.70%	4.36%	3.32%	2.55%	2.48%	3.66%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2009	2010	2011	2012
Sales Tax Payments	\$6,773,972	\$6,787,532	\$6,795,129	\$6,943,835
Direct Pay Tax Return Payments	469,031	1,193,300	1,335,691	1,716,602
Seller's Use Tax Return Payments	2,138,331	2,221,253	2,492,861	2,521,727
Consumer's Use Tax Return Payments	769,964	835,643	781,541	817,325
Motor Vehicle Tax Payments	3,591,820	3,674,013	4,046,150	4,500,993
Sales/Use Tax Voluntary Payments	n/a	19,422	20,204	26,083
Watercraft and Outboard Motors	39,427	42,613	39,323	48,365
Department of Liquor Control	82,741	87,324	94,094	99,216
Sales Tax on Motor Vehicle Fuel Refunds	2,790	2,192	2,430	7,004
Use Tax Amnesty Payments	23,318	27,233	28,249	34,869
Statewide Master Numbers	9,148,870	8,827,943	9,120,548	9,873,639
Sales/Use Tax Assessment Payments	212,509	123,133	120,858	132,161
Streamlined Sales Tax Payments	n/a	12,333	12,255	7,691
Managed Audit Sales/Use Tax Payments	n/a	n/a	488	10,319
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(232,028)	(236,981)	(247,780)	(266,846)
Sales/Use Tax Refunds Approved	(88,612)	(155,820)	(111,765)	(55,240)
<i>Total</i>	<u>\$22,932,133</u>	<u>\$23,461,132</u>	<u>\$24,530,278</u>	<u>\$26,417,743</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.

2013	2014	2015	2016	2017	2018
\$7,381,077	\$6,360,055	\$5,348,774	\$5,729,365	\$6,161,994	\$6,397,423
1,754,714	1,906,690	2,354,945	2,299,560	2,014,518	405,123
2,775,956	3,178,099	3,689,299	5,031,567	5,837,456	5,862,334
940,845	960,361	1,202,837	1,565,918	1,893,085	2,484,697
4,774,757	5,137,821	5,393,068	5,719,595	6,103,103	6,512,749
44,421	51,160	45,251	29,844	54,304	16,932
57,074	54,418	47,453	46,105	89,143	81,701
106,605	113,243	124,884	139,571	149,010	161,248
4,484	3,930	7,320	11,060	11,387	11,787
21,832	985	223	30	174	5,505
10,233,023	10,243,037	10,656,047	11,036,193	11,076,955	11,543,003
142,393	123,023	110,880	74,873	115,608	99,139
13,558	12,589	45,848	46,931	101,032	124,246
0	18,669	67,891	47,687	95,457	89,231
	1,094	283,706	117,928	208,904	137,173
n/a	1,595,488	3,401,983	3,437,319	3,406,065	3,545,875
(281,616)	(297,193)	(327,321)	(352,403)	(371,873)	(367,907)
(89,160)	(41,970)	(48,350)	(93,246)	(130,924)	(687,496)
<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>	<u>\$36,422,763</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

	2009	2010	2011	2012
Governmental Activities (1)				
General Obligation Bonds Payable	\$8,410,138	\$7,630,000	\$11,736,256	\$13,040,287
Special Assessment Bonds Payable	415,081	389,535	363,516	336,995
Capital Leases	70,133	47,908	24,550	284,057
Bond Anticipation Note Payable	0	0	2,849,000	2,880,000
Business-type Activities (1)				
General Obligation Bonds Payable	230,000	\$175,000	\$120,000	\$60,000
OWDA Loan Payable	10,368,808	9,854,189	9,334,411	9,282,026
OPWC Loan Payable	342,638	315,588	306,571	297,554
<i>Total Primary Government</i>	<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>
Population (2)				
Licking County	157,721	166,492	166,492	167,537
Outstanding Debt Per Capita	\$126	\$111	\$149	\$156
Income (3)				
Personal (in thousands)	5,618,653	5,789,593	5,789,593	5,910,035
Percentage of Personal Income	0.35%	0.32%	0.43%	0.44%

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

2013	2014	2015	2016	2017	2018
\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592	\$25,900,998
309,943	282,327	259,112	220,267	192,633	170,000
250,000	211,647	318,407	249,763	199,998	1,937,251
2,885,000	4,175,000	4,300,000	7,300,000	6,300,000	6,300,000
\$0	\$0	\$0	\$0	\$0	\$0
8,851,316	9,436,302	9,670,009	9,410,812	8,714,661	8,012,853
279,521	261,487	1,153,780	1,096,085	1,071,746	998,728
<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>	<u>\$43,319,830</u>
167,537	167,537	168,375	170,570	172,198	175,769
\$151	\$156	\$181	\$219	\$216	\$246
5,910,035	6,704,663	6,747,662	7,092,539	7,269,637	7,771,099
0.43%	0.39%	0.45%	0.53%	0.51%	0.56%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2009	2010	2011	2012
Population (1)	157,721	166,492	166,492	167,537
Estimated Actual Value (2)	\$10,317,656,234	\$10,373,136,960	\$10,419,581,363	\$10,487,853,113
General Bonded Debt				
General Obligation Bonds	\$8,640,138	\$7,805,000	\$11,856,256	\$13,100,287
Resources Available to Pay Principal	\$3,360,461	\$3,331,763	\$1,685,823	\$1,692,128
Net General Bonded Debt	\$5,279,677	\$4,473,237	\$10,170,433	\$11,408,159
Ratio of Net Bonded Debt to Estimated Actual Value	0.05%	0.04%	0.10%	0.11%
Net Bonded Debt per Capita	\$33.47	\$26.87	\$61.09	\$68.09

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
167,537	167,537	168,375	170,570	172,198	175,769
\$10,569,222,833	\$10,844,366,267	\$10,755,687,211	\$10,915,473,166	\$12,099,675,009	\$12,240,005,619
\$12,659,512	\$11,747,671	\$14,838,514	\$19,126,573	\$20,647,592	\$25,900,998
\$1,626,375	\$1,706,619	\$1,850,831	\$1,856,958	\$1,634,412	\$1,371,936
\$11,033,137	\$10,041,052	\$12,987,683	\$17,269,615	\$19,013,180	\$24,529,062
0.10%	0.09%	0.12%	0.16%	0.16%	0.20%
\$65.85	\$59.93	\$77.14	\$101.25	\$110.41	\$139.55

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$43,319,830	100.00%	\$43,319,830
Overlapping:			
School Districts:			
Lakewood Local	6,480,000	10.46%	677,589
Licking Heights Local	7,620,000	7.09%	539,883
Licking Valley Local	390,000	5.65%	22,051
Newark City	44,977,631	18.91%	8,505,094
North Fork Local	643,300	4.74%	30,484
Northridge Local	99,513	6.50%	6,468
Southwest Licking Local	2,335,000	15.14%	353,415
CTEC	3,155,000	93.62%	2,953,809
Cities:			
Heath	1,291,175	6.68%	86,296
New Albany	30,940,000	0.84%	258,438
Newark	31,395,000	18.91%	5,938,026
Pataskala	6,010,833	9.00%	541,244
Reynoldsburg	43,593,680	4.63%	2,019,163
Villages:			
Hebron	1,265,000	1.62%	20,535
Johnstown	3,998,258	2.72%	108,940
St Louisville	2,521	0.11%	3
Utica	24,379	0.64%	156
Townships:			
Bennington	79,127	1.22%	969
Burlington	100,000	0.92%	916
Eden	95,500	0.54%	512
Franklin	250,000	1.32%	3,294
Hartford	149,794	1.19%	1,780
Mary Ann	249,656	0.97%	2,419
McKean	108,921	1.29%	1,402
Monroe	345,293	4.54%	15,675
Newton	50,000	1.53%	767
Perry	95,291	0.80%	763
St. Albans	341,800	1.99%	6,813
Union	127,165	5.92%	7,524
Washington	34,527	1.56%	540
		Subtotal	22,104,968
		Total	<u>\$65,424,798</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	2009	2010	2011	2012
Total Debt				
Net Assessed Valuation	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310
Debt Limit (1)	90,783,220	91,359,778	91,935,313	92,608,383
County Debt Outstanding (2)	12,210,138	11,430,000	14,585,256	15,920,287
Less:				
Applicable Debt Service Fund Amounts	(3,360,461)	(3,331,763)	(1,685,823)	(1,692,128)
Net Indebtedness Subject to Limit	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>
Overall Legal Debt Margin	<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>
Debt Margin as a Percentage of Debt Limit	90.25%	91.14%	85.97%	84.64%
Unvoted Debt				
Net Assessed Valuation	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	36,913,288	37,143,911	37,374,125	37,643,353
Net Indebtedness Subject to Limit	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>
Overall Legal Debt Margin	<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</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

2013	2014	2015	2016	2017	2018
\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800	\$4,468,995,405
93,579,931	96,071,480	96,139,021	97,756,814	108,648,870	110,224,885
15,544,512	15,922,671	19,138,514	26,426,573	26,947,592	32,200,998
(1,626,375)	(1,706,619)	(1,850,831)	(1,856,958)	(1,634,412)	(1,371,936)
<u>13,918,137</u>	<u>14,216,052</u>	<u>17,287,683</u>	<u>24,569,615</u>	<u>25,313,180</u>	<u>30,829,062</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>	<u>\$79,395,823</u>
85.13%	85.20%	82.02%	74.87%	76.70%	72.03%
\$3,803,197,240	\$3,902,859,190	\$3,905,560,830	\$3,970,272,549	\$4,405,954,800	\$4,468,995,405
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
38,031,972	39,028,592	39,055,608	39,702,725	44,059,548	44,689,954
<u>13,918,137</u>	<u>14,216,052</u>	<u>17,287,683</u>	<u>24,569,615</u>	<u>25,313,180</u>	<u>30,829,062</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>	<u>\$13,860,892</u>

LICKING COUNTY, OHIO

PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2009	2010	2011	2012
Special Assessment Bonds				
Special Assessment Collections	\$35,541	\$33,287	\$36,496	\$32,983
Debt Service				
Principal	25,100	25,546	26,019	26,521
Interest	23,472	22,320	21,128	19,888
Coverage	0.73	0.70	0.77	0.71

Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
\$31,947	\$36,056	\$36,292	\$21,619	\$22,275	\$21,953
27,052	27,616	13,215	38,845	27,634	22,633
18,674	12,272	3,522	18,695	15,842	2,991
0.70	0.90	2.17	0.38	0.51	0.86

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	2009	2010	2011	2012
Population (1)				
Licking County	157,721	166,492	166,492	167,537
Income (2) (a)				
Total Personal (in thousands)	5,618,653	5,789,593	5,789,593	5,910,035
Per Capita	35,624	34,774	34,774	35,276
Unemployment Rate (3)				
Federal	9.3%	9.6%	8.9%	7.6%
State	10.3%	10.1%	8.6%	7.2%
Licking County	9.4%	8.6%	8.0%	6.5%
Civilian Work Force Estimates (3)				
State	5,900,500	5,894,000	5,806,500	5,748,000
Licking County	84,100	83,500	84,400	84,800

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

2013	2014	2015	2016	2017	2018
167,537	167,537	168,375	170,570	172,198	175,769
5,910,035	6,704,663	6,747,662	7,092,539	7,269,637	7,771,099
35,276	40,019	40,075	41,581	42,217	44,212
6.7%	6.2%	5.0%	4.5%	3.9%	3.7%
6.6%	5.7%	4.6%	4.8%	4.5%	4.8%
5.9%	5.1%	4.1%	4.0%	3.8%	4.2%
5,821,000	5,719,000	5,703,000	5,663,000	5,732,000	5,741,900
87,000	87,200	88,400	87,900	89,800	90,100

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2018	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Amazon Fulfillment Center	E-commerce	4,040	4.68%
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	1,407	1.63%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	800	0.93%
Denison University	Education	796	0.92%
Total		<u>14,603</u>	
Total Employment within the County		<u>86,400</u>	
		2009	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,236	1.46%
State Farm Insurance	Insurance/Underwriting	1,100	1.30%
Licking County Government	Government Services	1,090	1.29%
Owens Corning Corporation	Glass Fiber Building Materials	865	1.02%
Newark City Schools	Education	805	0.95%
Denison University	Education	669	0.79%
Boeing Company	Aerospace Industries	603	0.71%
Meijer	Department/Grocery Store	600	0.71%
OSU Newark/C.O.T.C.	Education	515	0.61%
Anomatic Corporation	Anodizing Aluminum Process MFG	540	0.64%
Total		<u>8,023</u>	
Total Employment within the County		<u>84,700</u>	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2009	2010	2011	2012
Governmental Activities				
Public Safety				
Sheriff	183.50	125.00	155.00	179.00
Emergency Management	23.50	21.00	24.00	24.00
Health				
Health and Welfare	69.00	61.50	70.00	65.50
Human Services				
Child Welfare	41.00	78.00	76.00	74.00
Other Human Services	84.00	110.50	97.00	111.00
Transportation				
Community and Economic Development				
Agriculture	6.00	6.00	6.00	5.50
Other Community and Economic Development	21.00	23.50	25.00	24.50
Public Works				
Sanitation	0.00	0.00	3.00	4.00
Roads and Bridges	63.00	62.50	63.00	61.00
General Government				
Legislative and Executive	13.00	13.50	3.00	14.00
Finance	18.00	22.50	21.00	18.50
Administration	119.00	108.00	118.00	122.50
Judicial	250.00	247.50	246.00	223.00
 Business-Type Activities				
Utilities				
Water	3.00	3.00	3.00	2.00
Wastewater	14.00	14.00	14.00	15.00
<i>Total Employees</i>	<u>908.00</u>	<u>896.50</u>	<u>924.00</u>	<u>943.50</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

2013	2014	2015	2016	2017	2018
176.50	197.00	207.50	216.50	218.50	228.00
22.50	25.00	25.00	26.00	28.50	27.50
66.50	73.50	75.00	78.00	79.00	82.00
73.00	101.00	103.50	105.50	108.50	110.75
96.50	87.50	89.25	89.75	90.75	93.50
	10.00	8.50	12.00	11.00	12.00
5.00	5.00	5.00	5.00	5.00	6.50
28.00	27.00	24.00	27.00	23.50	27.25
1.00	3.00	2.50	4.50	2.75	4.00
56.00	44.50	46.25	48.75	49.25	50.00
16.00	16.00	17.00	20.00	20.00	20.00
15.50	16.50	16.00	14.50	17.75	19.00
137.50	124.50	123.00	117.50	122.00	127.75
220.00	218.00	214.50	204.75	217.50	217.75
2.00	2.00	2.00	2.00	2.00	2.00
15.00	10.00	11.00	13.00	13.00	12.00
931.00	960.50	970.00	984.75	1,009.00	1,040.00

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2009	2010	2011	2012
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,530	4,142	4,262	3,934
Number of Male Inmates	3,489	3,121	3,179	2,950
Number of Female Inmates	1,041	1,021	1,083	984
Number of Felonies Inmates	1,480	1,444	1,460	1,407
Number of Misdemeanors Inmates	2,783	2,472	2,628	2,397
Enforcement				
Number of Rapes Reported	21	22	37	34
Number of Burglaries Reported	346	361	424	202
Number of Domestic Reported	537	557	624	517
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	60,894	62,227	67,645	73,110
Number of Incidents	23,420	23,495	23,597	25,817
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	28,055	27,887	28,960	29,962
Number of Dog Tags Sold - Kennel Sets	118	79	78	73
<i>Human Services</i>				
DD Board				
Clients Enrolled	1,377	1,364	1,428	1,492
Job and Family Services				
Recipients Receiving Food Stamps	20,594	21,185	22,807	23,737
Recipients Receiving Medicaid	25,533	26,667	26,994	28,664
Recipients Receiving Cash Assistance	2,557	2,234	1,651	1,385
Children Services				
Average Client Count - Foster Care	459	479	469	475
Child Support Enforcement Agency				
Number of Active Support Orders	14,316	9,966	10,085	16,269
Number of Paternities - Administrative	383	469	263	324
Veteran Services				
Number of Client Contacts	28,687	28,743	29,304	6,431
Number of Transports to VA Clinics	2,179	2,101	1,926	1,891
Number of Financial Assistance Applications	958	1,288	1,322	2,092

2013	2014	2015	2016	2017	2018
4,159	4,347	3,970	4,665	5,053	5,416
3,127	3,156	2,885	3,346	3,709	3,954
1,032	1,191	1,085	1,311	1,344	1,462
1,428	1,564	1,556	1,522	2,685	2,890
2,568	2,600	2,237	3,104	5,658	6,089
18	29	22	26	27	33
425	372	398	323	280	280
577	613	533	574	526	575
70,831	66,397	77,484	88,694	73,548	79,029
25,312	53,207	67,130	102,963	109,799	124,048
30,708	30,719	30,323	30,725	31,242	31,651
67	41	33	27	25	25
1,603	1,508	1,597	1,710	1,592	1,785
23,456	19,785	19,446	17,858	16,749	18,248
28,367	36,025	37,578	38,500	38,750	36,241
1,195	945	947	970	1,054	1,137
505	606	596	551	679	757
14,377	14,998	13,936	13,832	13,728	13,919
166	427	143	226	324	243
5,343	6,035	4,987	4,417	4,473	5,557
1,764	2,003	1,944	1,856	1,876	2,249
1,308	1,318	1,196	1,126	1,254	1,244

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2009	2010	2011	2012
<i>Community and Economic Development</i>				
<i>Code Compliance</i>				
Number of Residential Permits Issued	777	957	960	1,042
Number of Commercial Permits Issued	337	371	345	419
Number of 1, 2, 3 Family Dwellings	182	304	197	212
Number of Inspections Performed	8,198	4,816	5,481	5,493
<i>Economic Development</i>				
Number of Major New Development Projects	5	7	7	3
Number of Jobs Created	300	553	578	565
Number of Jobs Retained	175	797	814	324
<i>Public Works</i>				
<i>Engineering</i>				
Miles of Road Resurfaced	9.00	0.00	10.20	13.57
Miles of Road Chip Sealed	43.00	40.00	26.58	31.66
Number of Bridges Replaced	6	6	4	7
<i>General Government</i>				
<i>Judicial</i>				
<i>Common Pleas Court - General</i>				
Number of Criminal Cases	679	716	661	653
Number of Civil Cases	2,237	1,987	1,738	1,642
<i>Probate Court</i>				
Number of Estate Cases Filed	723	706	773	767
Number of Guardianship Cases Filed	100	132	110	119
<i>Adult Court</i>				
Number of New Offenders	1,171	1,444	811	743
Number of Contacts/Visits Made	13,544	14,107	15,242	14,345
Number of Drug Tests	5,825	6,677	7,492	5,349
<i>Juvenile Court</i>				
Number of Delinquent Cases Filed	632	501	443	424
Number of Traffic Cases Filed	699	641	678	704
<i>Legislative and Executive</i>				
<i>Commissioners</i>				
Number of Resolutions	2,304	1,461	1,581	1,673
Number of Annexations	5	3	5	1

2013	2014	2015	2016	2017	2018
1,021	1,013	1,166	1,252	1,334	1,470
431	459	402	464	421	405
282	257	335	384	381	470
5,750	6,139	7,221	7,550	6,624	7,022
5	7	10	4	7	6
615	955	2,012	313	500	808
242	50	1,500	252	100	206
14.56	32.10	16.69	18.66	13.28	10.76
28.50	58.11	26.47	30.60	20.27	23.97
2	25	25	30	19	14
809	861	874	782	1,082	965
1,290	1,127	1,118	1,240	1,342	1,395
734	807	807	700	761	774
83	110	98	91	86	90
891	898	978	907	1,127	1,230
15,816	16,492	18,736	19,184	22,389	16,666
5,099	8,271	11,863	15,349	19,207	49,204
345	401	381	360	370	345
695	626	590	562	490	472
1,845	1,744	1,664	1,746	1,599	1,708
4	4	3	9	11	10

(continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2009	2010	2011	2012
Auditor				
Real Estate				
Number of Non-Exempt	2,860	2,980	3,011	3,282
Number of Conveyance	2,888	2,854	2,710	3,095
Weights and Measures				
Number of Inspections Performed	505	501	427	200
Number of Tests Performed	3,373	3,494	3,274	2,434
Personal Property Tax				
Filings	261	212	0	0
Treasurer				
Return on Portfolio as of December 31st	0.95%	0.36%	0.29%	0.29%
Data Processing				
Number of Users Served - Data	711	757	887	895
Number of Users Served - Voice	1,096	1,100	1,075	1,075
Board of Elections				
Number of Registered Voters	110,000	113,245	107,518	112,532
Number of Voters Last General Election	50,370	60,432	54,505	82,085
Percentage of Register Voters that Voted	45.79%	53.36%	50.69%	72.90%
Recorder				
Number of Deeds Recorded	6,272	6,134	6,310	5,612
Number of Sheriff's Deeds Recorded	555	602	510	414
Number of Mortgages Recorded	9,008	8,410	7,655	7,703
Number of Mortgages Releases Recorded	8,697	9,221	8,323	7,861
Number of Plats Recorded	50	75	70	40
Total Instruments Recorded	27,684	26,872	30,693	23,943
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,471	3,453	3,679	3,324
Harbor Hills - Water only	360	360	366	392
Prescott Estates - Water and Sewer	151	150	151	150
Number of New Tap Connections				
Buckeye Lake - Sewer only	10	10	3	8
Harbor Hills - Water only	2	1	2	3
Prescott Estates - Water and Sewer	0	0	0	2

Source: County Departments

2013	2014	2015	2016	2017	2018
3,217	3,297	3,543	3,589	3,483	3,260
3,634	3,555	3,909	4,183	4,222	4,209
439	382	441	375	408	474
2,907	2,947	3,089	3,037	3,186	3,156
0	0	0	0	0	0
0.29%	0.29%	0.56%	0.58%	0.89%	1.39%
895	895	895	895	951	791
1,075	1,075	1,075	1,075	941	1,027
110,190	112,360	110,294	117,021	118,660	121,698
33,402	48,288	47,940	84,629	35,338	69,832
30.31%	42.98%	43.47%	72.32%	29.78%	57.38%
7,647	7,657	8,109	8,610	8,551	8,412
545	426	343	309	366	130
9,659	7,334	8,103	8,753	8,058	7,767
10,365	7,611	8,594	8,795	8,504	8,144
55	50	66	79	63	39
30,972	25,449	27,997	28,979	28,281	27,580
3,307	3,169	3,169	3,420	3,429	3,479
396	365	365	380	374	383
150	145	148	150	147	147
8	9	45	94	26	33
1	0	0	4	1	8
0	0	0	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2009	2010	2011	2012
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	496,408	506,098	522,182	486,778
Legislative				
Land	2,190,857	2,190,857	2,190,857	2,190,857
Construction in Progress	2,310,268	0	2,522,042	1,367,820
Buildings and Improvements	5,443,693	5,901,315	5,901,315	10,501,690
Machinery and Equipment	3,087,329	4,221,539	4,237,697	4,077,740
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,854,921	13,854,921	13,854,921	13,854,921
Machinery and Equipment	3,531,236	3,531,236	3,536,583	3,986,518
<i>Public Works</i>				
Land	3,982,572	3,982,572	3,982,572	3,982,572
Buildings and Improvements	10,516	10,516	10,516	10,516
Machinery and Equipment	3,540,836	3,540,836	3,584,467	4,318,604
Infrastructure	54,685,952	53,706,283	53,712,035	53,667,695
<i>Health</i>				
Land	96,613	96,613	30,253	30,253
Buildings and Improvements	739,672	739,672	135,675	135,675
Machinery and Equipment	598,839	639,280	109,299	109,299
<i>Human Services</i>				
Land	0	0	66,360	46,396
Buildings and Improvements	0	0	2,088,060	1,969,078
Machinery and Equipment	656,729	600,029	1,151,787	798,481
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	1,164,434	1,145,434	1,145,434	1,034,111
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	138,150	138,150	138,150	138,150
Construction in Progress	640,551	231,751	231,751	559,572
Buildings	19,414,954	19,414,954	19,414,954	19,414,954
Machinery and Equipment	2,139,049	2,158,049	2,280,636	2,067,833
Infrastructure	3,961,541	3,961,541	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2011.

2013	2014	2015	2016	2017	2018
\$0	\$0	\$10,736	\$10,736	\$10,736	\$10,736
464,237	580,423	609,434	664,372	690,969	814,478
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
0	0	0	3,484,304	12,405,675	8,305,689
12,464,901	12,464,901	12,464,902	12,464,902	12,464,902	22,113,014
4,245,792	4,576,986	5,164,383	5,474,523	6,605,421	6,462,901
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	13,903,926
3,986,518	3,940,036	4,629,221	4,821,979	4,971,032	6,065,261
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	299,176	299,176	299,176	299,176	299,176
4,630,612	4,502,799	5,233,975	5,534,621	5,980,673	6,225,744
54,320,360	59,096,106	62,607,438	63,743,010	66,129,241	65,595,070
30,253	30,253	30,253	30,253	30,253	30,253
135,675	182,891	182,891	182,891	222,125	222,125
142,766	126,064	169,890	169,890	169,890	169,890
46,396	46,396	46,396	46,396	46,396	46,396
1,969,078	1,969,078	1,969,078	1,969,078	1,983,547	1,983,547
798,481	632,116	632,116	649,886	656,388	841,130
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,009,111	1,009,111	1,019,395	1,019,395	1,019,395	1,019,395
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
788,801	2,753,389	4,117,194	0	0	0
19,414,954	19,414,954	20,580,404	25,188,130	25,305,232	25,305,232
2,167,086	2,226,118	2,339,141	2,400,530	2,400,530	2,487,792
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO



OHIO AUDITOR OF STATE
KEITH FABER



LICKING COUNTY

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
JULY 30, 2019**