



OHIO AUDITOR OF STATE
KEITH FABER



**FAIRFIELD COUNTY
DECEMBER 31, 2023**

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Prepared by Management: | |
| Schedule of Expenditures of Federal Awards | 1 |
| Notes to the Schedule of Expenditures of Federal Awards | 5 |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> | 7 |
| 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 | 9 |
| Schedule of Findings | 13 |
| Attachment: Annual Comprehensive Financial Report | |

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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal AL Number | Pass Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditure |
|--|-------------------------|--|---------------------------------------|------------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Passed Through Ohio Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| Non-Cash Assistance (Food Distribution): | | | | |
| National School Lunch Program | 10.555 | N/A | \$ - | \$ 6,184 |
| Cash Assistance | | | | |
| School Breakfast Program | 10.553 | N/A | - | 7,827 |
| National School Lunch Program | 10.555 | N/A | - | 2,470 |
| Total Child Nutrition Cluster | | | - | 16,481 |
| Passed Through Ohio Department of Job & Family Services: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster) | | | | |
| | 10.561 | G-2023-11-5921 | - | 285,508 |
| Total U.S. Department of Agriculture | | | | 301,989 |
| U.S. DEPARTMENT OF COMMERCE | | | | |
| Direct: | | | | |
| Economic Development Cluster | | | | |
| COVID-19 Economic Adjustment Assistance | 11.307 | N/A | - | 259 |
| Total Economic Development Cluster | | | - | 259 |
| Total U.S. Department of Commerce | | | | 259 |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | | |
| Passed Through Ohio Development Services Agency | | | | |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii | | | | |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii | 14.228 | B-F-22-1AV-1 | - | 39,591 |
| Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii | 14.228 | N/A | - | 54,354 |
| HOME Investment Partnerships Program | 14.239 | B-C-21-1AV-2 | - | 256,500 |
| Total U.S. Department of Housing & Urban Development | | | | 350,445 |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Direct: | | | | |
| Justice Systems Response to Families | | | | |
| | 16.021 | N/A | - | 191,418 |
| Passed Through Ohio Attorney General: | | | | |
| Crime Victim Assistance | | | | |
| Crime Victim Assistance | 16.575 | 2023-VOCA-135104643 | - | 62,301 |
| Total Crime Victim Assistance | 16.575 | 2023-SVAA-135104650 | - | 1,005 |
| Total U.S. Department of Justice | | | | 63,306 |
| Passed Through Ohio Department of Public Safety: | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2022-JG-A01-6286 | - | 11,793 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2021-JG-A01-6286 | - | 20,569 |
| Comprehensive Opioid Abuse Site-Based Program | 16.838 | 15PBJA-22-GG-04482-COAP | 47,018 | 67,102 |
| Total Comprehensive Opioid, Stimulant, and Other Substances Use Program | 16.838 | 2021 CS LEF 509A | - | 148,460 |
| Total U.S. Department of Justice | | | | 502,648 |

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal AL Number | Pass Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditure |
|---|-------------------------|--|---------------------------------------|------------------------------|
| U.S. DEPARTMENT OF LABOR | | | | |
| Passed Through Ohio Department of Job & Family Services: | | | | |
| Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster) | 17.207 | G-2223-15-0047 | - | 26,991 |
| Unemployment Insurance | 17.225 | G-2223-15-0047 | - | 116,984 |
| Trade Adjustment Assistance | 17.245 | G-2223-15-0047 | - | 4,302 |
| Passed Through South Central Ohio Workforce Partnership, Fairfield County Economic and Workforce Development Department: | | | | |
| Workforce Investment Act (WIOA) Cluster: | | | | |
| WIOA Adult Program | 17.258 | G-2223-15-0047 | - | 194,167 |
| WIOA Youth Activities | 17.259 | G-2223-15-0047 | - | 79,191 |
| WIOA Dislocated Worker Formula Grants | 17.278 | G-2223-15-0047 | - | 106,118 |
| Total WIOA Cluster | | | - | <u>379,476</u> |
| Total U.S. Department of Labor | | | - | 527,753 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Direct | | | | |
| Airport Improvement Program | 20.106 | N/A | - | 18,440 |
| Airport Improvement Program | 20.106 | N/A | - | 10,185 |
| Airport Improvement Program | 20.106 | N/A | - | 1,472,665 |
| Airport Improvement Program | 20.106 | N/A | - | 131,360 |
| Total Airport Improvement Program | | | - | <u>1,632,650</u> |
| Passed Through Ohio Department of Transportation: | | | | |
| Highway Planning and Construction Program: | | | | |
| Highway Planning and Construction | 20.205 | PID# 105922 | - | 3,500 |
| Highway Planning and Construction | 20.205 | PID# 110862 | - | 18,411 |
| Highway Planning and Construction | 20.205 | PID# 117324 | - | 157,759 |
| Highway Planning and Construction | 20.205 | PID# 117326 | - | 33,002 |
| Highway Planning and Construction | 20.205 | PID# 117841 | - | 35,988 |
| Total Highway Planning and Construction Program | | | - | <u>248,660</u> |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | SC-2023-Fairfield County Family, -00006 | - | 30,618 |
| Passed Through Ohio Emergency Management Agency: | | | | |
| Interagency Hazardous Materials Public Sector | | | | |
| Training and Planning Grants | 20.703 | 693JK31940044HMEP | - | 2,720 |
| Training and Planning Grants | 20.703 | 693JK32240034HMEP | - | 17,928 |
| Total Training and Planning Grants | | | - | <u>20,648</u> |
| Total U.S. Department Transportation | | | - | 1,932,576 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| Passed Through Ohio Department of Education: | | | | |
| Special Education Cluster (IDEA): | | | | |
| Special Education-Grants to States (IDEA, Part B) | 84.027A | H027A22011 | - | 23,183 |
| Special Education-Preschool Grants (IDEA Preschool) | 84.173A | H173A220119 | - | 6,266 |
| Total Special Education Cluster (IDEA) | | | - | <u>29,449</u> |
| Passed through Ohio Department of Developmental Disabilities | | | | |
| Special Education_Grants for Infants and Families with Disabilities | 84.181A | H181A210024 | 418,970 | 482,983 |
| Special Education_Grants for Infants and Families with Disabilities | 84.181A | H181X210024 | 23,948 | 67,679 |
| Total Special Education - Grants for Infants and Families | | | <u>442,918</u> | <u>550,662</u> |
| COVID-19 Education Stabilization Fund | 84.425C | HB169 | - | 7,479 |
| Total U.S. Department of Education | | | 442,918 | 587,590 |

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal AL Number | Pass Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditure |
|---|-------------------------|--|---------------------------------------|------------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Direct | | | | |
| Enhance Safety of Children Affected by Substance Abuse | 93.087 | N/A | - | 89,483 |
| Passed Through Ohio Department of Job & Family Services: | | | | |
| Title IV-E Kinship Navigator Program (A) | 93.471 | G-2023-11-5921 | - | 80,072 |
| Title IV-E Prevention and Family Services and Program (A) | 93.472 | G-2023-11-5921 | - | 39,342 |
| Promoting Safe and Stable Families | 93.556 | 5AU-24-C0023 | - | 14,247 |
| Promoting Safe and Stable Families | 93.556 | 5AU-24-C0024 | - | 8,718 |
| Promoting Safe and Stable Families | 93.556 | G-2023-11-5921 | - | 86,944 |
| Total Promoting Safe and Stable Families | | | - | 109,909 |
| Temporary Assistance for Needy Families | 93.558 | G-2023-11-5921 | - | 3,155,429 |
| Temporary Assistance for Needy Families | 93.558 | G-2223-22-0564-2 | - | 8,685 |
| Temporary Assistance for Needy Families | 93.558 | OCTF2223220008 | - | 14,772 |
| Total Temporary Assistance for Needy Families | | | - | 3,178,886 |
| Child Support Enforcement | 93.563 | G-2023-11-5921 | - | 2,288,384 |
| Child Care and Development Block Grant (CCDF Cluster) | 93.575 | G-2023-11-5921 | - | 199,953 |
| Community-Based Child Abuse Prevention Grants | 93.590 | 21010HHCAP | - | 120,384 |
| Community-Based Child Abuse Prevention Grants | 93.590 | OCTFR2425220002 | 18,772 | 35,879 |
| Total Community-Based Child Abuse Prevention Grants | | | 18,772 | 156,263 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 5AU-24-C0023 | - | 1,761 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 5AU-24-C0024 | - | 1,077 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-2023-11-5921 | - | 106,920 |
| Total Stephanie Tubbs Jones Child Welfare Services Program | | | - | 109,758 |
| Foster Care_Title IV-E | 93.658 | G-2023-11-5921 | - | 1,778,043 |
| Adoption Assistance | 93.659 | G-2023-11-5921 | - | 1,326,622 |
| Social Services Block Grant | 93.667 | 2301OHSOSR | - | 826,011 |
| John H. Chafee Foster Care Program For Successful Transition to Adulthood | 93.674 | N/A | - | 100,244 |
| Elder Abuse Prevention Interventions Program | 93.747 | G-2023-11-5921 | - | 50,941 |
| Passed Through Ohio Department of Health | | | | |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 6 NU52PS910184-04-04 | - | 6,241 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | N/A | - | 4,937 |
| Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | | - | 11,178 |
| Children's Health Insurance Program | 93.767 | G-2023-11-5921 | - | 731,310 |
| Medicaid Cluster: | | | | |
| Medical Assistance Program | 93.778 | G-2023-11-5921 | - | 1,634,363 |
| Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): | | | | |
| Substance Abuse and Mental Health Services | | | | |
| COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 | 93.665 | H79FG000645 | 2,595 | 2,595 |
| Social Services Block Grant | 93.667 | 2301OHSOSR | 62,098 | 62,098 |

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal AL Number | Pass Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditure |
|--|-------------------------|--|---------------------------------------|------------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | | |
| Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): | | | | |
| Opioid State Targeted Response | 93.788 | H79TI083294 | 529,024 | 529,024 |
| Opioid State Targeted Response | 93.788 | H79TI085753 | 293,438 | 293,437 |
| Total Opioid State Targeted Response | | | <u>822,462</u> | <u>822,461</u> |
| Development and Small Health Care Provider Quality Improvement | | | | |
| Rural Health Care Services Outreach, Rural Health Network | 93.912 | 22G28HR46290 | - | 18,407 |
| Rural Health Care Services Outreach, Rural Health Network | 93.912 | DMHF20SAPT | - | 41,063 |
| Total Rural Health Care Service Outreach, Rural Health Network | | | - | <u>59,470</u> |
| Passed Through Ohio University | | | | |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality | | | | |
| Rural Health Care Services Outreach, Rural Health Network | 93.912 | 22G28RH46290 | - | 36,276 |
| Rural Health Care Services Outreach, Rural Health Network | 93.912 | H7N45748 | - | 46,098 |
| Total Rural Health Care Service Outreach, Rural Health Network | | | - | <u>82,374</u> |
| Passed Through Fairfield County ADAMH Board: | | | | |
| Block Grants for Community Mental Health Services | 93.958 | B09SM086030 | 13,400 | 13,400 |
| Block Grants for Community Mental Health Services | 93.958 | B09SM087381 | 90,151 | 90,151 |
| Total Block Grants for Community Mental Health Services | | | <u>103,551</u> | <u>103,551</u> |
| Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B08TI083541 | 181,908 | 181,908 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B08TI084601 | 1,366 | 1,366 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B08TI084665 | 121,603 | 121,603 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B08TI085827 | 23,786 | 23,786 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B08TI85827 | 169,337 | 169,337 |
| Total Block Grants for Prevention and Treatment of Substance Abuse | | | <u>498,000</u> | <u>498,000</u> |
| Total U.S. Department of Health and Human Services | | | 1,009,478 | 13,843,311 |
| U.S. Department of Homeland Security | | | | |
| Passed Through Ohio Emergency Management Agency: | | | | |
| Emergency Management Performance Grants | 97.042 | EMC-2022-EP-00006 | - | 241,710 |
| Total U.S. Department of Homeland Security | | | - | 241,710 |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| Direct: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | | 7,180,138 |
| Passed Through Ohio Department of Public Safety / Office of Criminal Justice Services | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 2022-AR-LEP-1038 | - | 125,932 |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 2022-AR-CCB-1113 | | 41,011 |
| Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | DMHF22CVD2 | | 95,200 |
| Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds | | | - | <u>7,442,281</u> |
| Total U.S. Department of the Treasury | | | - | 7,442,281 |
| Total Federal Awards Expenditures | | | 1,997,414 | 26,228,562 |

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2023. 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, Ohio Department of Public Safety, Ohio Department of Developmental Disabilities and Ohio Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)**

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

The County has a COVID-19 revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. The cash balance in the COVID-19 RLF as of December 31, 2023 was \$258,908.

NOTE H - MATCHING REQUIREMENTS

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



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2024



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fairfield County, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Fairfield County's major federal programs for the year ended December 31, 2023. Fairfield County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Fairfield County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Fairfield County, (County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2024. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 26, 2024. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 3, 2024

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|--|---|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unmodified |
| <i>(d)(1)(ii)</i> | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material weaknesses in internal control reported for major federal programs? | No |
| <i>(d)(1)(iv)</i> | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unmodified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under 2 CFR § 200.516(a)? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | AL# 20.106 Airport Improvement Program AL# 93.563 Child Support Enforcement AL# 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 786,857 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee under 2 CFR § 200.520? | Yes |

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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FAIRFIELD COUNTY, OHIO

Annual Comprehensive Financial Report



For the Year Ended December 31, 2023
Issued by Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor

About the Cover

The Power of Public Art – Foster the Future Mural

The 2023 Annual Comprehensive Financial Report cover is a photograph of the Fairfield County Records Center that highlights the Foster the Future Mural.

A mural is much more than just changing the walls on a building from institutional beige to something more colorful. Murals create vibrant neighborhoods that people want to visit, live in, and take care of. **Murals encourage you to slow down and admire your surroundings, increase an appreciation for the arts and artists, and increase the overall attractiveness of the space.** They even increase foot traffic and tourism and **foremost, they create important conversations and expand thought.**

Murals can tell the community's story, create a unique experience, and engage citizens. One of the most important aspects of a mural is its connection to the community and its values. Murals are community centerpieces that belong to everyone that encounters them.

In the fall of 2020, the concept for the Foster the Future mural came to life. A year later, the mural was completed and occupied two sides of the Fairfield County Records Center. The purpose of the project was to promote local talent and engage the community to convert two empty walls into a public canvas with a lasting, positive effect on community conversations to support families.

When the Foster the Future mural was commissioned, it was important to make sure the artist understood what we wanted to convey and the importance of the message within the art.

The overall message of Foster the Future is the importance of family in all shapes and sizes and how that contributes to the future of our youth. The mural depicts everyday activities or milestones that take place within a family setting. These scenes are even more important to our children that are in foster or kinship care as they provide a sense of normalcy and grounding that is critical to their health and wellbeing.

These works of public art are beautiful, but their deeper value lies in the conversations we create, the connections we build, and the legacy of relationships we foster along the way, often with transformative results.

The mural project received a Nation Association of Counties Achievement Award.

Photo credit: Donna Stalter, Fairfield County Jobs & Family Services employee.

Additional copies of this report may be obtained from:
Fairfield County Auditor's Office
210 E. Main Street
Lancaster, Ohio 43130

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

A PDF version of this report is available online at:
<https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

FAIRFIELD COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023



Prepared and Issued by the Fairfield County Auditor's Office

CARRI L. BROWN, PHD, MBA, CGFM

County Auditor

<https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

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Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report
For the Year Ended December 31, 2023

| | <u>Page</u> |
|---|-------------|
| INTRODUCTORY SECTION | |
| Letter of Transmittal..... | i |
| County Organization and Elected Officials..... | xii |
| Principal Appointed Officials and Department Heads..... | xiii |
| GFOA Certificate of Achievement for Excellence in Financial Reporting..... | xiv |
| FINANCIAL SECTION | |
| Independent Auditor's Report..... | 1 |
| Management's Discussion and Analysis..... | 5 |
| Basic Financial Statements | |
| Government-wide Financial Statements | |
| Statement of Net Position..... | 22 |
| Statement of Activities..... | 24 |
| Fund Financial Statements | |
| Balance Sheet - Governmental Funds..... | 26 |
| Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities..... | 28 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds..... | 30 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities..... | 32 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual: | |
| General Fund..... | 34 |
| Community Services Fund..... | 35 |
| Developmental Disabilities Fund..... | 36 |
| Alcohol, Drug Addiction, and Mental Health Board Fund..... | 37 |
| Child/Adult Protective Services Fund..... | 38 |
| Fiscal Recovery Fund..... | 39 |
| Statement of Fund Net Position - Proprietary Funds..... | 40 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds..... | 42 |
| Statement of Cash Flows - Proprietary Funds..... | 43 |
| Statement of Fiduciary Net Position - Custodial Funds..... | 45 |
| Statement of Changes in Fiduciary Net Position - Custodial Funds..... | 46 |
| Notes to the Basic Financial Statements | |
| Notes to the Basic Financial Statements..... | 48 |
| Required Supplementary Information | |
| Schedule of the County's Proportionate Share of the: | |
| Net Pension Liability (Asset): | |
| Ohio Public Employees Retirement System - Traditional Plan..... | 126 |
| Ohio Public Employees Retirement System - Combined Plan..... | 128 |
| State Teachers Retirement System of Ohio..... | 130 |
| Net OPEB Liability (Asset): | |
| Ohio Public Employees Retirement System..... | 132 |
| State Teachers Retirement System of Ohio..... | 134 |
| Schedule of County Contributions: | |
| Ohio Public Employees Retirement System..... | 136 |
| State Teachers Retirement System of Ohio..... | 138 |
| Notes to the Required Supplementary Information..... | 140 |

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

| | <u>Page</u> |
|---|-------------|
| Combining Financial Statements and Schedules | |
| General Fund | |
| Description of the General Fund..... | 146 |
| Schedule of Expenditures - Budget (Non-GAAP Basis) and Actual..... | 147 |
| Nonmajor Governmental Funds | |
| Descriptions of the Nonmajor Governmental Funds..... | 152 |
| Combining Balance Sheet - Nonmajor Governmental Funds..... | 153 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds..... | 154 |
| Nonmajor Special Revenue Funds | |
| Descriptions of the Nonmajor Special Revenue Funds..... | 155 |
| Combining Balance Sheet..... | 160 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances..... | 166 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds: | |
| Dog Adoption Center and Shelter Fund..... | 172 |
| Child Support Enforcement Agency Fund..... | 173 |
| Real Estate Assessment Fund..... | 174 |
| Motor Vehicle Fund..... | 175 |
| Ditch Maintenance Fund..... | 176 |
| Delinquent Real Estate Collection Fund..... | 177 |
| County Hotel Lodging Fund..... | 178 |
| Children Services Fund..... | 179 |
| Emergency Management and Homeland Security Fund..... | 180 |
| Marriage License Fund..... | 181 |
| Bridges, Culverts, and County Road Levy Fund..... | 182 |
| Litter Enforcement Fund..... | 183 |
| Reese-Peters Home Fund..... | 184 |
| Sheriff Services Fund..... | 185 |
| Juvenile Court Services Fund..... | 186 |
| Community Development Block Grant Fund..... | 187 |
| Workforce Investment Act Fund..... | 188 |
| Older Adult Services Levy Fund..... | 189 |
| Economic Development Assistance Grant Fund..... | 190 |
| Treasurer's Prepayment Fund..... | 191 |
| Special Elections Fund..... | 192 |
| Cyber Security Measurers Implementation Fund..... | 193 |
| Electric Vehicle Charging Grant Fund..... | 194 |
| Precinct Election Training Fund..... | 195 |
| Primary Election Fund..... | 196 |
| Computerized Legal Research Fund..... | 197 |
| Indigent Guardianship Fund..... | 198 |
| Computer Fund..... | 199 |
| Parent Education Fund..... | 200 |
| Courts Special Projects Fund..... | 201 |
| Law Library Resources Fund..... | 202 |
| Common Pleas Recovery Grant Fund..... | 203 |
| Court Backlog Reduction Fund..... | 204 |
| Youth Services Fund..... | 205 |
| County Probation Services Community Based Corrections Fund..... | 206 |
| Victims of Crime Fund..... | 207 |

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

| | <u>Page</u> |
|---|-------------|
| Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued): | |
| Wireless 9-1-1 Fund..... | 208 |
| Adult Community Based Corrections Fund..... | 209 |
| Major Crimes Unit Grant Fund..... | 210 |
| Justice for Families Fund..... | 211 |
| Home Fund..... | 212 |
| Target Community Alternative to Prison Fund..... | 213 |
| Ohio Opioid Settlement Fund..... | 214 |
| Brownfield Remediation Program Grant Fund..... | 215 |
| Medicaid Grant Fund..... | 216 |
| Healthy Aging Grant Fund..... | 217 |
| Redevelopment Tax Equivalent Fund..... | 218 |
| Nonmajor Debt Service Funds | |
| Descriptions of the Nonmajor Debt Service Funds..... | 219 |
| Combining Balance Sheet..... | 220 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances..... | 221 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds: | |
| Special Assessment Bond Retirement Fund..... | 222 |
| General Obligation Bond Retirement Fund..... | 223 |
| Energy Conservation Bond Retirement Fund..... | 224 |
| Local Government Innovation Loan Debt Service Fund..... | 225 |
| Nonmajor Capital Projects Funds | |
| Descriptions of the Nonmajor Capital Projects Funds..... | 227 |
| Combining Balance Sheet..... | 228 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances..... | 230 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds: | |
| Airport Construction Grant Fund..... | 232 |
| Developmental Disabilities Facilities Fund..... | 233 |
| Road and Bridge Construction Fund..... | 234 |
| Permanent Improvement Fund..... | 235 |
| Energy Project Fund..... | 236 |
| Airport Hanger Construction Fund..... | 237 |
| Workforce State Fund..... | 238 |
| Basil Western Road Fund..... | 239 |
| Enterprise Funds | |
| Descriptions of the Enterprise Funds..... | 240 |
| Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds: | |
| Sewer Fund..... | 241 |
| Water Fund..... | 242 |
| Internal Service Fund | |
| Description of the Internal Service Fund..... | 243 |
| Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Internal Service Fund..... | 244 |
| Custodial Funds | |
| Descriptions of the Custodial Funds..... | 245 |
| Combining Statement of Fiduciary Net Position - Custodial Funds..... | 246 |
| Combining Statement of Changes in Fiduciary Net Position - Custodial Funds..... | 248 |

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

| | <u>Page</u> |
|---|-------------|
| STATISTICAL SECTION | |
| Statistical Section Description..... | S1 |
| Financial Trends | |
| Net Position by Component..... | S2 |
| Changes in Net Position..... | S4 |
| Program Revenues by Function/Program..... | S10 |
| Fund Balances, Governmental Funds..... | S12 |
| Changes in Fund Balances, Governmental Funds..... | S14 |
| Revenue Capacity | |
| Assessed Valuation and Estimated True Values of Taxable Property..... | S18 |
| Property Tax Rates - Direct and Overlapping Governments..... | S20 |
| Property Tax Levies and Collections..... | S36 |
| Principal Taxpayers - Real Estate Tax..... | S38 |
| Principal Taxpayers - Public Utility Tax..... | S39 |
| Debt Capacity | |
| Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita..... | S41 |
| Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita..... | S42 |
| Legal Debt Margin..... | S44 |
| Pledged Revenue Coverage - Revenue Debt - Sewer and Water..... | S46 |
| Pledged Revenue Coverage - Special Assessment Bonds..... | S48 |
| Economic and Demographic Information | |
| Principal Employers..... | S49 |
| Demographic and Economic Statistics..... | S50 |
| Operating Information | |
| County Government Employees by Function/Program..... | S52 |
| Operating Indicators by Function/Program..... | S54 |
| Capital Asset Statistics by Function/Activity..... | S60 |

Introductory Section



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

We are pleased to issue the Annual Comprehensive Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2023. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

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

Internal Controls

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

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

Independent Audit

In compliance with State statute, the Basic Financial Statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

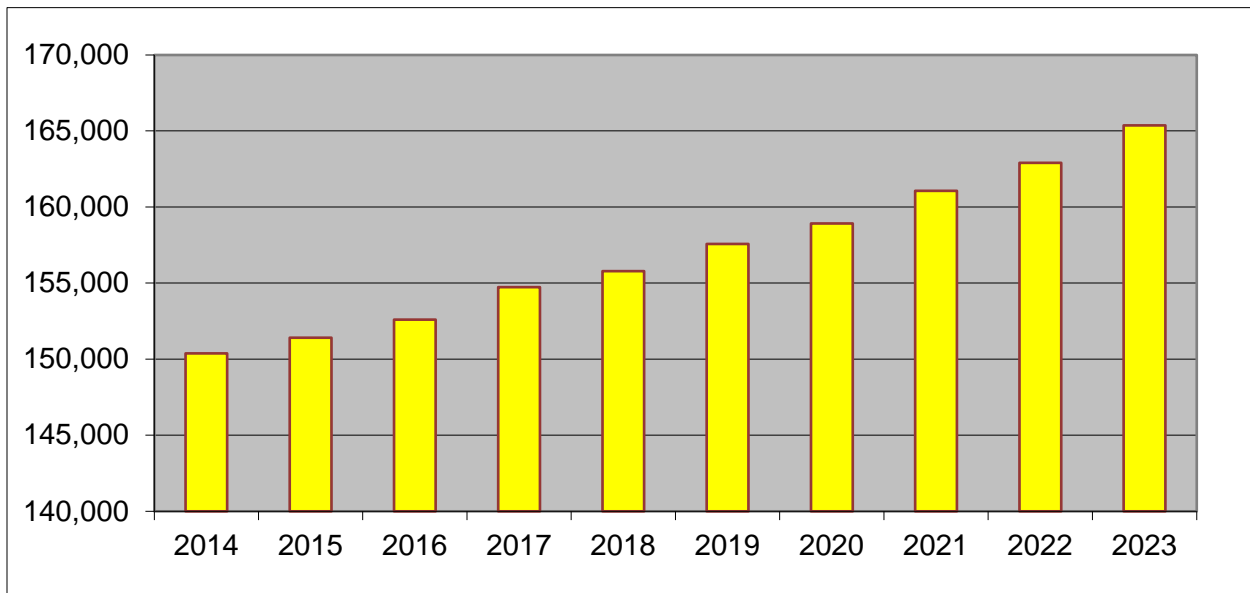
Management's Discussion and Analysis

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. The County's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 165,360 people reside within the County's 504 square miles, an increase of 1.5 percent since 2022 and an increase of 10.0 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 41,219 residents.

Population



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

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

The County Auditor serves as fiscal agent for the following: Fairfield Department of Health; Fairfield County Soil and Water Conservation District; Fairfield 33 Development; Fairfield County Regional Planning Commission; Fairfield County Park District; Fairfield County Family, Adult and Children First Council; Fairfield, Hocking, Licking, and Perry Multi-County Detention District; Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit; and the Area 20-21 Workforce Development Board. Nonetheless, the County is acting solely in a custodial capacity as these are presented as custodial funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the Basic Financial Statements.

The County employs 936 persons who provide citizens with a wide range of services, including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, culvert, and building maintenance; water and sewer utility services; and general and administrative support services.

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

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

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Tax Abatement Disclosures, as seen in Note 27, are a requirement in our Annual Comprehensive Financial Report based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to governmental entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives begin with the County Board of Commissioners determining whether the business submitting the proposal for the incentives has the necessary financial responsibility and business experience qualifications which will aid in the creation and preservation of employment opportunities in the zone and improve the economic climate of the municipal corporations and/or the unincorporated areas within the zone(s). The Board of County Commissioners determines whether the business satisfies the criteria as stated in Note 27. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before deciding on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days of approval.

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

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

Monitoring Incentives

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

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and recommendations are made to the Board of Commissioners and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement; and, upon recommendation of

the TIRC and the local political jurisdiction to which an agreement applies, they may reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements is found with increased job opportunities (in the municipalities and townships where the business is located) and with the expansion of the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economic Demographics and Macroeconomic View

Located in the South-Central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield County's economic growth is partly due to its location which is adjacent to Franklin County. Fairfield County is considered a part of the Columbus Metropolitan Statistical Area. Franklin County is home to the state capital, Columbus. The Columbus Region has seen significant growth. The expectation is that this growth will accelerate in the next few decades due to recent economic announcements.

The biggest impact is expected from the Intel announcement. Intel, one of the world's largest manufacturers of semiconductor chips, is building multiple fabrication facilities in the Columbus Region. It is estimated that Intel could ultimately employ more than 15,000 people in the area. Intel's new development could result in more than 100,000 new ancillary jobs.

In addition, Honda announced it is building an electric vehicle battery plant less than an hour southwest of Columbus. This is also expected to bring about employment opportunities for the area.

A small portion of the City of Columbus is within the geographic borders of Fairfield County. The population and economic growth of the City of Columbus has "spilled over" and made significant contributions to the growth of Fairfield County. The Mid-Ohio Regional Planning Commission estimates that between 2020 and 2050, Fairfield County's population may grow by 35 percent to 214,900. Fairfield County's 2023 population was estimated by the United States Census Bureau to be 165,360. This represents an increase of 10 percent from 2014.

According to the United States Census Bureau, the median household income for Fairfield County was \$82,969 in 2023. This represents an increase of 41 percent since 2014. The County's unemployment rate was 3.1 percent in 2023, down from 5.0 percent in 2014. While there were no large employers that permanently closed in 2023, Post Holdings, Inc. announced in December 2023 a plan to close the Post Consumer Brands cereal manufacturing facility, located within the City of Lancaster, by the end of September 2024. This action will displace approximately 200 employees.

Fairfield County has developed a need for housing due to the exponential population growth of the Columbus Region. Because of the demand in the market, housing values continue to skyrocket. The average residential property sales price in 2023 was \$337,170, a 94.2 percent increase since 2014. Because of the ongoing population growth, Fairfield County may need another 3,500 homes built in the next 10 years.

According to the United States Census Bureau, Fairfield County's education levels continue to increase. Thirty-one percent of residents have a bachelor's degree or higher. This is on par with other counties bordering Franklin County, such as Licking County.

Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster is the county seat of Fairfield County. The City of Lancaster has two industrial parks with tenants covering a diverse economic base. According to Mid-Ohio Regional Planning Commission population estimates, the population of Lancaster is 41,219. The median household income continues to rise. Currently it stands at \$52,716.

Fairfield County, Ohio

The City of Lancaster is a forward-looking community that has worked diligently on diversifying its employment base from its traditional reliance on the glass industry. Lancaster continues to plan for the future and support growing regional industries, including the semi-conductor and electric vehicle battery industries. Many key employers in the County are within the borders of the City of Lancaster, including Fairfield Medical Center, Google, Blue Label Digital, Anchor Hocking, Cirba Solutions, Magna Seating, Mid-West Coating, WestRock Services, Crown Cork and Seal, Trilogy Health, Alleguard, and South-Central Power.

City and community leaders worked with a consultant to update city zoning codes which were adopted by the city council in 2023. This effort will modernize development in Lancaster.

Cirba Solutions, formerly known as Retrie Technology, announced an expansion at the East Side Industrial Park. Cirba intends to invest \$250,000,000 to expand one of the largest battery recycling plants in North America. The expansion will result in new construction, installation of new technology, and an additional 150 jobs.

The first Google data center is up and running in Lancaster. Construction will begin shortly on a second data center, as these facilities and others in Central Ohio help power Google's AI innovation, particularly the use of tools like Gmail, Search, and Maps.

Blue Label Digital has completed their third expansion in three years, adding 100 jobs to the community. Their updated facility and brand-new website have allowed them flexibility to stay on top of industry technology and practices.

Cranes can be seen in various locations in Lancaster, including at Miller Park, where construction is underway for the North Water Treatment Plant. The new plant will have an initial capacity of 8 million gallons per day. At just under \$100 million, the project will be the most expensive infrastructure project in the history of Lancaster. Construction should be complete in 2026.

In 2023, ClearSky Health announced they're locating a medical rehabilitation hospital specializing in care to individuals living with disabling injuries or illnesses such as strokes, brain injuries, hip fractures, spinal injuries, Parkinson's disease, multiple sclerosis, or other medically complex conditions. The facility will provide approximately 30 new beds and will treat about 650 patients annually.

Trilogy Health Services is currently under construction for a senior living facility that will provide independent living, assisted living, skilled nursing and rehabilitation, memory care, and adult day care services. This facility will provide 125 full-time permanent jobs and should open in 2024.

The City of Lancaster acknowledges the need for additional residential development for all income levels. Rising interest rates and the unsteady cost of construction have slowed the pace of development. With that in mind, the City of Lancaster updated Community Reinvestment Area 3 to drive additional multi-tenant housing with a component of affordability to entice developers to consider building in Lancaster where the need is high for all types of housing. Throughout 2023, Lancaster hosted a variety of residential developers considering the community for future projects.

The City of Lancaster continues to work collaboratively with developers on a mixed-use redevelopment of the long-vacant Essex building downtown. The project is being led by Urban Restorations who received a \$3.2 million State tax credit in early 2023 to renovate the building which has now been renamed to The Shumaker. The project is currently under construction and is expected to bring a new restaurant concept, short-term vacation rentals, and market rate apartments.

The City of Pickerington and Violet Township

The City of Pickerington is an attractive and affluent city within Fairfield County. Pickerington is a community that is attracting younger, educated workers who are helping to contribute to the economy.

Fairfield County, Ohio

Recent numbers show that the City of Pickerington's population is 24,524 with 7,703 households. In the last five years there have been over 1,000 new single-family homes built and there is a robust pipeline of 678 homes on the horizon. Housing values and sale prices remain very competitive. During the month of December 2023, Central Ohio's median sales price climbed 7 percent from the same month in 2022. However, Pickerington stood out with a median sales price of \$449,900 – a 45 percent increase over last December. Not only are residents and housing values increasing – the household incomes have increased to \$122,589.

The vigorous new housing and income gains are powering the City of Pickerington's retail strength with 2023 statistics reflecting a 1.4 percent retail vacancy rate (context: this is near all-time lows) and \$20.05 average retail rent per square foot (context: this is near all-time highs). These market conditions are causing inquiries on undeveloped land for new retail and commercial services, especially on the City's east side. New investments in 2023 include: Kiddie Academy, Kiwi Clubhouse (Daycare), Flyer's Pizza, Duck Donuts, Bob's Backyard BBQ, Dollar Tree, and Body Ache Escape.

Pickerington has established itself as a healthcare hub. 2023 saw the long-awaited completion and opening of OhioHealth Pickerington Methodist Hospital. The new hospital is a six-story, 220,000 square foot facility. The \$179 million investment created 620 new jobs with an estimated \$80 million in payroll. New services in the hospital include surgery, women's health, acute and specialty care, primary care, sports medicine, cancer care, heart and vascular (including a cardiac catheterization lab) care, stroke care with a stroke interventional suite and imaging, lab services, pharmacy, and rehabilitation services.

The Refugee Road Medical Corridor continues to take shape with Pickerington Methodist Hospital triggering a related development in late 2023. The area immediately west of the new hospital will be the site of a new 40,000 square foot building that will house a large regional physician-owned orthopedic group. Careful land planning is taking place to protect and optimize the intersection of Refugee Road and Stonecreek Drive. Furthermore, the beginning stretch of a new public road will extend west from this development, opening dozens more acres for commercial development.

With population growth comes increased congestion. ODOT continued its study on removing the light at Pickerington Road and State Route 33. After numerous stakeholder discussions, it was determined an interchange located at Pickerington Road would be the best path forward. There are plans in the works to begin improvements to I-70 in Pickerington, with a second interchange coming at Taylor Road.

Violet Township's Port Authority was dissolved, with many of the board members shifting to the Fairfield County Port Authority. This change allows the Fairfield County Port Authority to do business in Violet Township and provides staffing to support the township.

Collaboration efforts were finalized among multiple leaders of Violet Township, the City of Canal Winchester, and others, addressing the Basil Western Road corridor. There are 395 acres to be developed in this area, including 145 acres in Violet Township. In 2023, the Fairfield County Port Authority has entered into community reinvestment agreements with some developers for that area. This includes identifying funding streams for \$10 million in road improvements that need to happen at Basil Western Road to make it conducive for truck traffic.

The City of Canal Winchester

The City of Canal Winchester is partially within Fairfield County (its current municipal boundaries are within Fairfield County with the remainder in Franklin County). A large portion of the land within Fairfield County is zoned for commercial or industrial use. The median household income in Canal Winchester is \$114,573.

Canal Winchester is establishing itself as a logistics hub. The COVID-19 pandemic has increased the use of e-commerce, and businesses are reviewing their supply chains. The demand for warehouses, especially in Central Ohio, will remain strong. With proximity to logistic assets like Rickenbacker intermodal hub and the Rickenbacker Airport, Canal Winchester is in a strong position to attract logistics companies. Molto Properties recently completed two speculative distribution buildings of 375,000 and 450,000 square feet in

Canal Pointe Industry & Commerce Park. These will be the first large scale speculative industrial buildings constructed in Fairfield County.

Canal Pointe also saw construction of a 210,000 square feet office/warehouse building at the corner of Diley Road and Busey Road in 2023. 60,000 square feet of this building was leased by Moby Dick 3P, which created 45 new jobs. In addition, Rite-Aid leased 90,000 square feet. They will employ more than 150 people and invest more than \$20,000,000 in the buildout of their tenant space. Accurate Electric also completed a new office warehouse building in the park. This electrical contractor employs more than 140 employees in their new 15,000 square foot building.

Fairfield County Department of Economic and Workforce Development

Fairfield County is taking several proactive steps to address population and development growth in the region. Fairfield County hired a planning firm, Planning Next, to develop a comprehensive Economic Development Strategic Plan and to update the 2018 Land Use plan. The firm solicited input from township and village officials and the public to identify development opportunities, where appropriate, while preserving the character of the community. After the initial rollout in the beginning of 2023, county officials and Planning Next staff went to every township and village in the county to gather additional feedback. This was a three-month process and consisted of more than 25 meetings with local officials and community members.

These meetings helped to refine the plan, and it was approved by the Regional Planning Commission and adopted by the Board of County Commissioners in March 2024. The current plan focuses on smart growth to preserve land and protect taxpayers. It provided townships and villages with tools to support zoning regulations, business retention activities, expansion incentives, and housing initiatives. The completed plan can be found on the Fairfield County Regional Planning Commission's website.

The County also contracted with Hicks Partners, a consulting group, to assist political subdivisions and Fairfield County departments in identifying and applying for grant opportunities. With the assistance of Hicks Partners, Fairfield County villages, townships, and departments secured 27 grants totaling \$2,854,410 since 2022.

Major Projects

The Fairfield County Port Authority worked with RES Canal Winchester LLC to construct an approximate 755,000 square-foot industrial facility along Basil Western Rd. in Violet Township that is expected to house a DHL Supply Chain facility. The Port Authority entered into a Ground Lease, Project Lease, Construction Manager at-risk agreement, and Indemnification agreement with the development company and will utilize Ohio Sales and Use Tax Exemption Certificates for the purchase of building and construction materials.

This project is utilizing a Community Reinvestment Area and Tax-Increment Financing. For DHL to receive these economic development benefits, they intend to contribute more than \$1.5 million for road and infrastructure improvements along the Basil Western Road corridor. This project also received a grant of \$1.2 million from the Ohio Department of Development.

Future projects are expected along the Basil Western Road corridor, and they will all utilize the same economic development tools and payment structures as DHL. This is due to the completion of a Memorandum of Understanding between Fairfield County, the Fairfield County Port Authority, the Fairfield County Transportation Improvement District, Violet Township, and the City of Canal Winchester.

As previously discussed, Fairfield County administers an Enterprise Zone that can provide incentives in return for private economic development and job creation. By the end of 2023, Blue Label Packaging reported an increase of 75 jobs (currently 145 jobs total) and \$5.175 million in new payroll. The TIRC has continued to grant real property tax abatements for the \$16 million expansion of their corporate headquarters.

Fairfield County, Ohio

The Fairfield 33 Development Alliance remains active as a public-private organization that promotes the US Route 33 corridor for business attraction and expansion. The organization contributes to numerous economic and workforce initiatives that enhance the business climate and workforce development of the area. The 33 Alliance annually hosts an Economic Update. This year over 200 attendees heard from business experts from the State of Ohio, Google, and JobsOhio.

Halfway through a 10-year plan, the Alliance has made significant progress on major goals:

- Increase jobs by 7,500 (currently 2,984 new jobs – impacted by COVID)
- Realize investment of \$500 million (currently at \$849 million plus an estimated \$500 million for Google's data center)
- See an increase of 25 percent in wages (currently at 43 percent)

Fairfield County manages the Fairfield County Revolving Loan Fund (RLF). In 2023, the County made two loans totaling \$94,000 to a startup medical provider (Wellness Within Chiropractic) and a commercial laundromat (Lava Wash). Given the current high interest rate environment in commercial lending, the RLF remains an excellent source for working capital, equipment purchases, or supplement to other lenders on projects of varying sizes.

Fairfield County continued to focus on developing its workforce. It focuses on three main areas: serving as the administrative and fiscal agent for the Area 20 Workforce Development Board (WDB); administering the Fairfield 33 Development Alliance's Career Readiness Program; and running the Fairfield County Workforce Center.

The WDB serves Fairfield, Hocking, Pickaway, Ross, and Vinton counties. The WDB oversees programs for adults, dislocated workers, and youth by managing the Workforce Innovation and Opportunity Act (WIOA) funds. A business-led board of 26 individuals across the five counties steers the work of the WDB.

In 2023, in addition to yearly WIOA funding, the WDB received \$200,000 in Business Resource Network grant funding. The funds were used for an employer services marketing portfolio, a pilot MORPC van pool program, and pre-apprenticeship programming. A previous grant was used to complete a labor study as well as create videos and a marketing campaign to attract job seekers to the local OhioMeansJobs Centers. More than 13,000 job seekers visited the resource rooms at the five OMJ Centers in the region during 2023, where they were assisted to find employment or receive training to improve their job skills. The WDB continues to look for innovative ways to remove barriers to employment for community members, including utilizing virtual reality headsets to introduce careers to individuals.

The County continued to provide Magna International workforce funds (\$100,000) for their expansion and investment into Fairfield County. It also provided a workforce training grant to Creative Coach LLC for CDL training and another workforce training grant to Alleguard for its plant expansion that will add 80 employees.

The Fairfield 33 Career Readiness Program employs four Career Navigators who work with seven school districts to help high school seniors find careers. The Navigators work with the students to complete a Career Readiness Endorsement and an OhioMeansJobs Diploma Seal. This includes completing resumes, mock interviews, attending career fairs, and learning soft skills. During the 2022-2023 school year, 170 students completed the Career Readiness Endorsement, and the Navigators helped 42 students get jobs with one of their 60 employer partners. The program hosted a Career Expo with 70 employers and 290 students participating. The program also hosted a Career Signing Day to celebrate 23 high school graduates who started a career immediately after high school and featured eight employers that hired them. The program added activities for elementary and middle school students at Lancaster City Schools to introduce them to in-demand careers. The Navigators also coordinated a mock interview event with Lancaster High School with more than 100 students participating.

Major Initiatives

The Fairfield County Workforce Center continues to expand its pre-apprenticeship program with 54 graduates in 2023 and almost doubling the enrollment for the 2023-2024 school year. The Pre-Apprenticeship graduation ceremony was attended by more than 250 people. A new Industrial Technician Program (Manufacturing) was created. Also, through the Pre-Apprenticeship program, students earned Nationally Recognized Credentials as Certified Phlebotomy Technicians.

During the summer of 2023, with the assistance of multiple community partners, the Workforce Center provided summer camps in Manufacturing, Healthcare, and Construction to nearly 200 middle schoolers.

The Workforce Center continued to offer CDL training to help fill the skills gap in the growing transportation industry. To assist in offering more CDL training, the County expanded the parking lot of the Workforce Center to add 108 additional parking spots. To help remove the transportation barrier for workers, Hocking College provided driver's education training for 10 students at the Workforce Center.

Workforce programs continued to receive local, statewide, and national acclaim. The all-girls STEM camp was featured on NBC 4, and the summer camps received a National Association of Counties (NACO) Achievement Award. The County won a community partner of the year award from both Ohio University Lancaster and Ohio University's main campus. The Workforce Center was named the Workforce Program of the Year by the Ohio Economic Development Association (OEDA).

Fairfield County was successful in securing \$4.5 million from the State of Ohio through its biennial budget for renovation and expansion of the Workforce Center. This will allow Ohio University to expand their Engineering Tech program, which will build a pipeline of skilled workers trained in semiconductor technologies. This effort is expected to help fill jobs at the Intel lab currently being built in the region.

Fairfield County began the planning process of moving public transit from the City of Lancaster to the County. This effort will allow the County to remove the transportation barrier for workers and partner with employers to identify more transportation solutions for their employees. The goal is to maintain the 40+ employees currently with the City of Lancaster to County as the transition progresses.

Long-Term Financial Planning

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

The Board of County Commissioners targets a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provide critical services to residents, and meet needs for capital improvements.

The Board of County Commissioners creates a five-year budget plan for the General Fund. The collective effort to maintain conservative spending levels, with cooperation among elected officials and department heads, provides fiscal stability to maintain creditworthiness. To help maintain fiscal stability, the Board of County Commissioners sets strict budgetary guidelines for spending. For 2023, the County met the targeted minimum unassigned fund balance. Revenues from the permanent sales tax (increased to one-quarter of one percent in 2013), property taxes, and other stable sources contribute to the County's good fiscal condition.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of intergovernmental revenues to help preserve general revenues for other needs. Budgetary appropriations may not exceed the current year revenues and current year cash balances. A balanced budget is maintained for each fund. The budget may be amended or supplemented during the year upon formal action of the Board of County Commissioners. Transfers of cash between funds require authorization of the Board of County Commissioners as long as such transfers do not violate the Ohio Revised Code (ORC). Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

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

The County Auditor's Finance Internal Control Manual is a helpful tool to assist County management with day-to-day accounting procedures and practices. The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

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

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This was the 34th consecutive year the County received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2022 Citizens' Report, a condensed and more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 22nd consecutive year the County has received this prestigious award.

Acknowledgments

The publication of this report demonstrates the professionalism of the Fairfield County government.

Preparation of this report was achieved through the cooperation of elected officials, department heads, and employees. We are grateful for their assistance.

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

We are especially thankful for the efforts of the leadership within the Financial Systems Department, especially the efforts of Beverly Hoskinson, Angela Horn, and Mesina Clark.

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

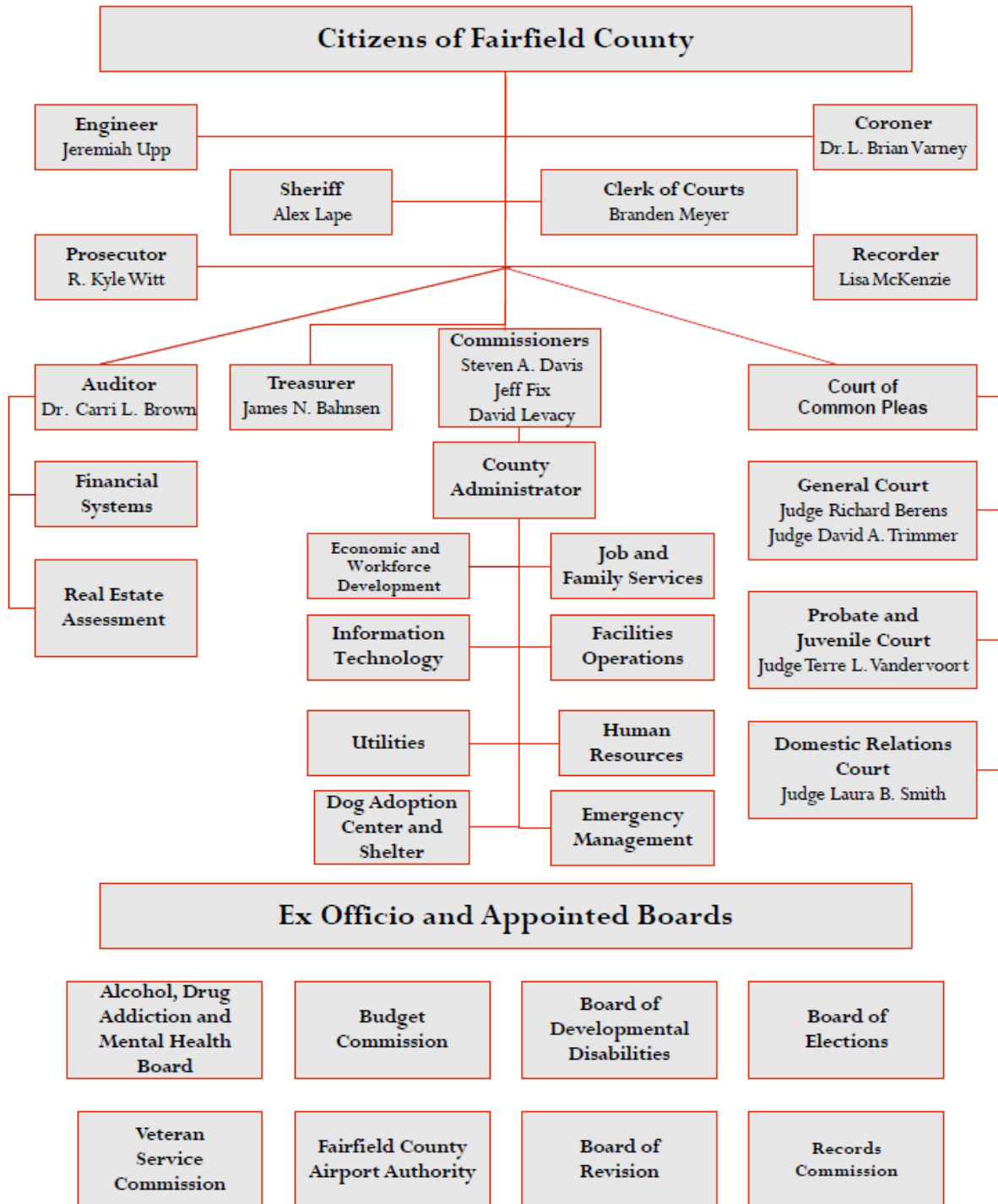
Respectfully submitted,



Carri L. Brown, PhD, MBA, CGFM

June 26, 2024

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2023



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
December 31, 2023

| | |
|--|-------------------|
| Commissioners, County Administrator | Aundrea Cordle |
| Commissioners, Deputy County Administrator | Jeff Porter |
| Department of Job and Family Services, Director | Corey Clark |
| Emergency Management/Facilities Operations, Director | Jon Kochis |
| Economic Development, Director | Rick Szabrak |
| Financial Systems, Director | Beverly Hoskinson |
| Real Estate Assessment, Director | David Burgei |
| Information Technology, Administrator | Dan Neeley |
| Dog Adoption Center and Shelter, Warden | Leighann Adams |
| Board of Elections, Director | Brett Riffle |
| Utilities, Director | Tony Vogel |
| Alcohol, Drug Addiction, and Mental Health Board, Director | Marcy Fields |
| Board of Developmental Disabilities, Superintendent..... | David Uhl |
| Veteran Service Commission, Director | Park Russell |



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fairfield County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Merrill

Executive Director/CEO

Financial Section



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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR’S REPORT

Fairfield County
210 E Main Street
Lancaster, Ohio 43130

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General; Community Services; Developmental Disabilities; Alcohol, Drug Addiction and Mental Health Board; Child/Adult Protective Services Fund; and Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2024

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2023
 (Unaudited)

Introduction

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2023. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

Financial Highlights

Key financial highlights for 2023 are as follows:

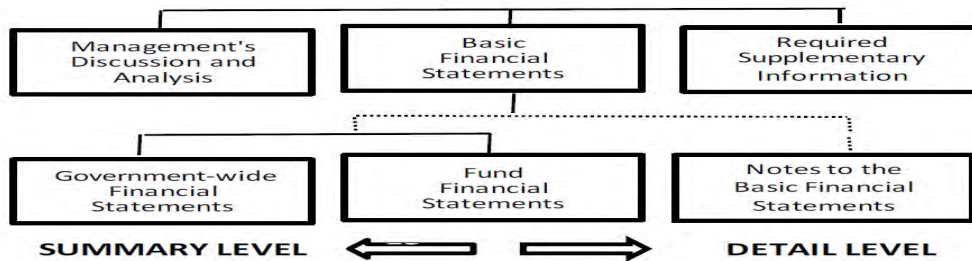
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2023, by \$430,149,965 net position. Of this amount, \$58,616,205 was the unrestricted net position portion.
- The County's total net position increased by 9.8 percent, or \$38,289,186 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental activities reported total net position of \$341,814,318, an increase of \$31,585,073 from the prior year. Of this amount, \$19,487,027 is the unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$50,641,690, which represents a 29 percent increase from the prior year and represents 96 percent of total General Fund expenditures.
- Fairfield County's total outstanding bonds, long-term loans, leases, and subscriptions decreased slightly in 2023. The County's principal retirements were offset by governmental activities increases in general obligation bonds of \$3,042,000, inception of leases of \$273,548, and inception of subscriptions of \$404,263. Business-type activities also had inception of subscriptions in the amount of \$116,892.
- The County's total net pension liability increased \$61,050,104.

Overview of the Financial Statements

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

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

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



Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2023
 (Unaudited)

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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

Fund Financial Statements

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

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

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 39 of this report.

Proprietary Funds —The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 40 through 44 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Fiduciary Funds — The County accounts for custodial funds which are used to report fiduciary activities that are not required to be reported in a trust fund. These funds are not reflected in the government-wide financial statements because the resources of those funds are not the County's own source revenue and they are not available to support the County's own programs. The fiduciary fund financial statement can be found on pages 45 through 46 of this report.

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 48 through 124 of this report.

Government-wide Financial Analysis

During 2023, as shown in the table below, the combined net position of the County's primary government increased \$38,289,186 or 9.8 percent. Net position reported for governmental activities increased \$31,585,073 or 10.2 percent and business-type activities increased \$6,704,113 or 8.2 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2023, with comparatives as of December 31, 2022

| | Governmental Activities | | Business-Type Activities | | Totals | |
|--|-------------------------|----------------|--------------------------|---------------|----------------|----------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| <u>Assets:</u> | | | | | | |
| Current and Other Noncurrent Assets | \$ 279,164,435 | \$ 263,995,851 | \$ 43,581,172 | \$ 39,470,108 | \$ 322,745,607 | \$ 303,465,959 |
| Capital Assets | 229,793,334 | 223,200,852 | 57,568,743 | 56,233,680 | 287,362,077 | 279,434,532 |
| Total Assets | 508,957,769 | 487,196,703 | 101,149,915 | 95,703,788 | 610,107,684 | 582,900,491 |
| <u>Deferred Outflows of Resources:</u> | | | | | | |
| Deferred Charge on Refunding | 30,628 | 52,836 | 173,980 | 256,629 | 204,608 | 309,465 |
| Asset Retirement Obligations | 77,795 | 81,685 | 636,293 | 662,060 | 714,088 | 743,745 |
| Pension | 36,101,181 | 14,400,954 | 816,374 | 315,102 | 36,917,555 | 14,716,056 |
| OPEB | 5,587,877 | 843,092 | 126,564 | 16,430 | 5,714,441 | 859,522 |
| Total Deferred Outflows of Resources | 41,797,481 | 15,378,567 | 1,753,211 | 1,250,221 | 43,550,692 | 16,628,788 |
| <u>Liabilities:</u> | | | | | | |
| Current and Other Liabilities | 23,955,076 | 31,396,566 | 1,707,427 | 1,454,372 | 25,662,503 | 32,850,938 |
| Long-Term Liabilities: | | | | | | |
| Due Within One Year | 5,289,034 | 4,851,560 | 1,863,214 | 1,783,891 | 7,152,248 | 6,635,451 |
| Net Pension Liability | 87,056,784 | 27,373,054 | 1,956,472 | 590,098 | 89,013,256 | 27,963,152 |
| Net OPEB Liability | 1,815,014 | - | 41,250 | - | 1,856,264 | - |
| Other Amounts Due In More Than One Year | 37,553,374 | 36,518,277 | 8,402,913 | 10,088,849 | 45,956,287 | 46,607,126 |
| Total Liabilities | 155,669,282 | 100,139,457 | 13,971,276 | 13,917,210 | 169,640,558 | 114,056,667 |
| <u>Deferred Inflows of Resources:</u> | | | | | | |
| Property Taxes | 50,822,521 | 49,956,982 | - | - | 50,822,521 | 49,956,982 |
| Deferred Charge on Refunding | 30,656 | 36,591 | 18,074 | 27,111 | 48,730 | 63,702 |
| Leases | 258,860 | 91,681 | 544,269 | 439,988 | 803,129 | 531,669 |
| Pension | 1,483,758 | 32,433,039 | 20,186 | 722,982 | 1,503,944 | 33,156,021 |
| OPEB | 675,855 | 9,688,275 | 13,674 | 215,184 | 689,529 | 9,903,459 |
| Total Deferred Inflows of Resources | 53,271,650 | 92,206,568 | 596,203 | 1,405,265 | 53,867,853 | 93,611,833 |
| <u>Net Position:</u> | | | | | | |
| Net Investment in Capital Assets | 195,468,180 | 188,041,641 | 49,136,830 | 46,596,802 | 244,605,010 | 234,638,443 |
| Restricted | 126,859,111 | 121,882,211 | 69,639 | 285,667 | 126,928,750 | 122,167,878 |
| Unrestricted | 19,487,027 | 305,393 | 39,129,178 | 34,749,065 | 58,616,205 | 35,054,458 |
| Total Net Position | \$ 341,814,318 | \$ 310,229,245 | \$ 88,335,647 | \$ 81,631,534 | \$ 430,149,965 | \$ 391,860,779 |

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The net pension liability (NPL) is the largest liabilities reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There are no repayment schedules for the net pension and OPEB liabilities. 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, this liability is separately identified within the long-term liability section of the statement of net position.

At December 31, 2023, the primary government's net investment in capital assets, net of depreciation/amortization, less related outstanding debt along with any related deferred outflows/inflows of resources, was \$244,605,010. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$27,207,193. For governmental activities, the \$15,168,584 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents, accrued interest receivable, accounts receivable, and property taxes receivable. Equity in pooled cash and cash equivalents increased due to the following: increases in property taxes revenue during 2023 due an increase in assessed valuations; unspent bond proceeds for airport improvements; an increase in program revenue charges for services; and an increase in non-capital grants. Assessed valuations increased for tax year 2022, collection year 2023, due to the County's 2022 triennial property valuation update; therefore, property taxes revenue increased from the prior year. Public utility assessed values also increased due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal tax payer for public utility tax in 2023 with an assessed valuation of \$206,880,610. The County issued \$3,042,000 in general obligation bonds in 2023 for airport improvements, of which \$2,949,902 remained unspent as of year end, before payables. Accounts receivable and program revenue charges for services had an increase over the prior year due to an opioid lawsuit settlement in which the County is anticipated to receive approximately \$1.3 million. The County participated in the OneOhio settlement, see Note 8 for more information. During 2023, the County received an increase in investment earnings and other interest due to higher interest rate earnings and higher cash balances throughout the year compared to 2022 which increased revenues and cash balances in addition to accrued interest receivables. The County also had increases in State and federal grants in 2023 along with additional new grant fundings. The County received the following new grants: Brownfield Remediation Program Grant, Medicaid Grant, and the Healthy Aging Grant; however, only the Healthy Aging Grant had a cash balance at year end. The net OPEB asset decrease represents the County's share of the OPEB asset which is calculated by the pension systems. Capital asset values, after depreciation/amortization, for governmental activities increased by approximately \$6.6 million from the prior year. The County did some construction and renovation projects; road and bridge

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

projects; had land, equipment, and vehicle purchases during 2023 which totaled \$18,307,010 (not including the transfer of construction in progress to buildings and improvements; improvements other than buildings; equipment, furniture, and fixtures; and infrastructure) while current year depreciation/amortization was \$11,582,867. There were seventeen on-going renovation and construction in progress items as of year end. The largest ongoing projects at year end was the new mental health stabilization unit project and the Pickerington governmental building project.

Liabilities in governmental activities had large decreases in current and other liabilities and large increases in long-term liabilities. Current and other liabilities decreased in the amount of \$7,441,490 was mainly attributed to decreases in unearned revenue in the amount of \$6,744,297 due to the spending down of American Rescue Plan Act of 2021 funding in the Fiscal Recovery Special Revenue Fund. The County had received American Rescue Plan Act of 2021 funding in 2021 and 2022. As of year end 2023, there was \$13,063,040 remaining in cash of which \$12,627,248 was considered unearned revenue. This funding works like a reimbursable grant; therefore, the amount remaining at year end in cash after payables is considered unearned. The County has approved plans on how to spend the money by the end of the grant year in 2025. Intergovernmental payables also decreased during 2023 due to the timing of the 2023 payroll schedule and the due dates for the OPERS payments owed to the pension system. The large increase in long-term liabilities was in the area of the net pension/OPEB liabilities. The net pension/OPEB liabilities increase represents the County's proportionate share of pension/OPEB benefits attributed to active and inactive employees' past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS traditional and combined pension/OPEB plans and the STRS pension/OPEB plans. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension/OPEB liabilities. The increase in long-term liabilities due in one year was due to the new airport general obligation bond and new leases and subscriptions payable. The decrease in the long-term liabilities due in more than one year is primarily due to the County paying down on their outstanding general obligation bonds, leases, and subscriptions; however, the paying down of principal was offset by increases due to the new 2023 airport improvement bond, leases, and subscriptions.

Governmental activities deferred outflows had large increases while deferred inflows had large decreases. The main reason for these fluctuations was primarily due to the deferred outflow and deferred inflow information provided by the OPERS Pension/OPEB Plans. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. Deferred outflows in governmental activities resulted in an increase in the amount of \$26,445,012 for the net total of pension and OPEB, while deferred inflows resulted in a decrease in the amount of \$39,961,701, due to information provided by OPERS. Deferred inflows for property taxes increased in the amount of \$865,539, while deferred charge on refunding decreased due to 2023 deferred charge on refunding amortizations. Lease deferred inflows increased due to new 2023 leases, which were offset by current year lease collections on prior leases.

The \$4,111,064 increase in business-type activities current and other noncurrent assets is primarily due to increases in cash balances and accounts receivable. The business-type activities cash balances increased due to revenues exceeding expenses for 2023 and due to increases in customers which increased the average daily sewage and water treatments and high tap-in fees revenue. The County has seen a continual increase in new homes over the years. Tap-in fees were not as high as in 2022; however, the Sewer and Water Enterprise Funds each received approximately \$1.1 million in tap-in fees for 2023. Current and other liabilities remained fairly consistent with the prior year. There were decreases in overall outstanding debt which were offset by increases in the net pension/OPEB liabilities. The increase in business-type activities capital assets was due primarily to donated water and sewer lines and on-going construction projects which exceeded current year depreciation. The County completed two water projects during 2023. As of year end, construction in progress balances related to sewer projects.

Restricted net position was \$126,928,750 and unrestricted net position was \$58,616,205. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2023, and a comparative analysis with the year ended December 31, 2022.

Primary Government - Statement of Activities
For the year ended December 31, 2023, with comparatives for the year ended December 31, 2022

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|--|----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 29,382,851 | \$ 24,879,150 | \$ 10,390,642 | \$ 10,049,824 | \$ 39,773,493 | \$ 34,928,974 |
| Operating Grants, Contributions, and Interest | 57,238,750 | 45,344,447 | - | - | 57,238,750 | 45,344,447 |
| Capital Grants, Contributions, and Interest | 4,073,605 | 4,843,795 | 4,742,106 | 5,506,181 | 8,815,711 | 10,349,976 |
| Total Program Revenues | 90,695,206 | 75,067,392 | 15,132,748 | 15,556,005 | 105,827,954 | 90,623,397 |
| General Revenues: | | | | | | |
| Property Taxes | 50,210,443 | 46,391,567 | - | - | 50,210,443 | 46,391,567 |
| Permissive Real Property Transfer Taxes | 3,292,857 | 3,709,119 | - | - | 3,292,857 | 3,709,119 |
| Permissive Motor Vehicle License Taxes | 2,786,885 | 2,746,938 | - | - | 2,786,885 | 2,746,938 |
| Lodging Taxes | 662,728 | 545,607 | - | - | 662,728 | 545,607 |
| Sales Taxes | 29,605,768 | 29,324,856 | - | - | 29,605,768 | 29,324,856 |
| Payment in Lieu of Taxes | 527,713 | - | - | - | 527,713 | - |
| Intergovernmental | 5,721,078 | 5,631,973 | - | - | 5,721,078 | 5,631,973 |
| Unrestricted Investment Earnings and Other Interest | 12,677,792 | (5,010,888) | 61,700 | 26,495 | 12,739,492 | (4,984,393) |
| Unrestricted Contributions | 1,100 | 1,325 | - | - | 1,100 | 1,325 |
| Gain on Sale of Capital Assets ... | - | 43,682 | - | - | - | 43,682 |
| Other | 1,162,519 | 1,295,708 | 5,048 | 116,596 | 1,167,567 | 1,412,304 |
| Total General Revenues | 106,648,883 | 84,679,887 | 66,748 | 143,091 | 106,715,631 | 84,822,978 |
| Total Revenues..... | 197,344,089 | 159,747,279 | 15,199,496 | 15,699,096 | 212,543,585 | 175,446,375 |
| Expenses: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 24,531,128 | 19,412,105 | - | - | 24,531,128 | 19,412,105 |
| Intergovernmental | 1,854,779 | 1,601,310 | - | - | 1,854,779 | 1,601,310 |
| Judicial | 9,626,900 | 7,012,835 | - | - | 9,626,900 | 7,012,835 |
| Public Safety | 31,230,194 | 22,892,495 | - | - | 31,230,194 | 22,892,495 |
| Intergovernmental | 639,112 | 319,322 | - | - | 639,112 | 319,322 |
| External Portion | 792,153 | 607,994 | - | - | 792,153 | 607,994 |
| Public Works | 16,173,562 | 14,582,668 | - | - | 16,173,562 | 14,582,668 |
| Intergovernmental | 939,929 | 486,611 | - | - | 939,929 | 486,611 |
| External Portion | 389,540 | 299,030 | - | - | 389,540 | 299,030 |
| Health | 36,381,912 | 25,642,636 | - | - | 36,381,912 | 25,642,636 |
| Intergovernmental | 559,010 | 148,255 | - | - | 559,010 | 148,255 |
| Human Services | 40,609,583 | 32,625,160 | - | - | 40,609,583 | 32,625,160 |
| External Portion | 127,587 | 110,743 | - | - | 127,587 | 110,743 |
| Urban Redevelopment and Housing | 448,174 | 16,400 | - | - | 448,174 | 16,400 |
| Intergovernmental | 52,902 | 263,449 | - | - | 52,902 | 263,449 |
| Transportation | 311,507 | 325,102 | - | - | 311,507 | 325,102 |
| Interest | 1,091,044 | 1,068,778 | - | - | 1,091,044 | 1,068,778 |
| Sewer System | - | - | 4,373,663 | 4,104,395 | 4,373,663 | 4,104,395 |
| Water System | - | - | 4,121,720 | 3,647,106 | 4,121,720 | 3,647,106 |
| Total Expenses..... | 165,759,016 | 127,414,893 | 8,495,383 | 7,751,501 | 174,254,399 | 135,166,394 |
| Increase in Net Position | 31,585,073 | 32,332,386 | 6,704,113 | 7,947,595 | 38,289,186 | 40,279,981 |
| Net Position - Beginning of Year..... | 310,229,245 | 277,896,859 | 81,631,534 | 73,683,939 | 391,860,779 | 351,580,798 |
| Net Position - End of Year..... | \$341,814,318 | \$310,229,245 | \$ 88,335,647 | \$ 81,631,534 | \$430,149,965 | \$391,860,779 |

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2023
 (Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 31.1 percent of total governmental revenues, with property taxes, other taxes, and payment in lieu of taxes providing 44.1 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2023 were \$61,312,355. The increase in operating grants, contributions, and interest in 2023 compared to 2022 is mainly due to the County receiving new State and federal grants as mentioned prior on page 10. For 2023, the County also recognized additional operating grants for the federal American Rescue Plan Act (ARPA) of 2021 funding. In 2022, the County presented ARPA unearned revenues in the amount of \$19,538,024, while in 2023 the County recognized \$12,627,248 in ARPA unearned revenues; therefore, \$6,910,776 was recognized as operating grants revenue in 2023. Property, permissive real property transfer, permissive motor vehicle license, and lodging taxes revenues were \$56,952,913 (28.9 percent of total governmental revenues) while sales taxes were \$29,605,768 (15 percent of total governmental revenues). Property taxes increased in 2023 due to increases in the assessed values from 2022 to 2023 in the amount of \$1,137,308,920 due to the increases in the housing market, the increase in public utility company assets within the County, and due to the 2023 triennial property valuation. Sales taxes increased slightly due to increases in inflation rates of goods and services which directly impacts sales taxes as well as a strong economy within the County. Unrestricted investment earnings and other interest reflected a large increase due to increases in cash available for investing, improved interest rates of investments, and improvements in the economy.

The County received \$29,382,851 or 14.9 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees; property tax collection fees; judicial fines, forfeitures, and settlements; and licenses and permits.

Revenues by Source – Governmental Activities



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The County's largest expenses are located in human services activities at 24.5 percent of total expenses, health activities at 21.9 percent of total expenses, public safety activities at 18.8 percent of total expenses, and legislative and executive activities at 14.8 percent of total expenses. Each of these expenses increased in 2023 primarily due to the recognition of increased net pension/OPEB liabilities. The largest number of employees are located in these service areas; therefore, they had the most significant increases in 2023 expenses.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted investment earnings and other interest. The net cost to the governmental activities was \$75,063,810.

Program Expenses and Net Cost (Gain) of Governmental Activities, by Program
For the Year Ended December 31, 2023

| Program Activity | Program Activity Expenses | Net Cost (Gain) of Program Activity | Net Cost (Gain) as Percentage of Total Expenses | |
|---------------------------------------|---------------------------|-------------------------------------|---|------------------------|
| | | | Program Activity | All Program Activities |
| General Government: | | | | |
| Legislative and Executive | \$ 24,531,128 | \$ 12,932,754 | 52.72% | 7.80% |
| Intergovernmental | 1,854,779 | 1,829,041 | 98.61% | 1.10% |
| Judicial | 9,626,900 | 5,953,949 | 61.85% | 3.59% |
| Public Safety | 31,230,194 | 21,840,795 | 69.93% | 13.18% |
| Intergovernmental | 639,112 | 198,929 | 31.13% | 0.12% |
| External Portion | 792,153 | 51,070 | 6.45% | 0.03% |
| Public Works | 16,173,562 | (657,588) | (4.07%) | (0.40%) |
| Intergovernmental | 939,929 | 527,713 | 56.14% | 0.32% |
| External Portion | 389,540 | 25,114 | 6.45% | 0.02% |
| Health | 36,381,912 | 17,649,453 | 48.51% | 10.65% |
| Intergovernmental | 559,010 | 36,039 | 6.45% | 0.02% |
| Human Services | 40,609,583 | 14,465,487 | 35.62% | 8.73% |
| External Portion | 127,587 | 8,225 | 6.45% | 0.00% |
| Urban Redevelopment and Housing | 448,174 | 393,893 | 87.89% | 0.24% |
| Intergovernmental | 52,902 | (1,593,615) | (3012.39%) | (0.96%) |
| Transportation | 311,507 | 311,507 | 100.00% | 0.19% |
| Interest | 1,091,044 | 1,091,044 | 100.00% | 0.66% |
| Total Expenses | <u>\$ 165,759,016</u> | <u>\$ 75,063,810</u> | | <u>45.28%</u> |

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Business-type Activities

The net position for business-type activities increased from 2022 by 8.2 percent due mainly to revenues exceeding expenses and a second consecutive year of larger capital contributions. The major revenue source was charges for services in the amount of \$10,390,642.

Financial Analysis of the County's Funds

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

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

At December 31, 2023, the County's governmental funds reported combined ending fund balances of \$178,556,323, an increase of \$29,161,961 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes, charges for services, intergovernmental revenues, and investment earnings and other interest. The reasons for these increases were mentioned earlier except for the increase in charges for services which was due to increases in the service fees for clients of the job and family service department in addition to an increase in clients from the prior year. \$46,157,201 of the ending fund balance constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 19 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2023, unassigned fund balance was \$46,573,248, while total fund balance was \$50,641,690. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 88.5 percent to total General Fund expenditures, while total fund balance represents 96.2 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$11,267,434 during the current year compared to a \$2,790,627 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$19.3 million from the prior year while General Fund expenditures increased \$2.9 million from the prior year. The revenue area with the largest increase was investment earnings and other interest in the amount of \$17.4 million which was due to the increase in cash available for investing and the increase in interest rates on investments. Property taxes also increased due to the increase in assessed values as mentioned prior. Charges for services increased due to increases in sheriff contracts for local schools and governments and an increase in inmate housing contracts for other governments. Sales taxes increased due to increased business activity from a growing population and the increase in inflation rates that directly impact sales tax revenues. These increases were also offset by a decrease in permissive real property transfer taxes due to fewer homes being sold impacted by the increase in home loan interest rates. Expenditures increased in 2023 over 2022 due to inflation and due to the hiring of vacancies and new positions.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

- Other financing sources (uses) decreased from (\$4,067,345) in 2022 to (\$12,014,847) in 2023. General Fund transfers out consist of annual allocations for various funds, grant matches, various permanent improvement projects, airport hanger construction, and monies for debt service payments. During 2023, the largest transfer was for \$4,887,695 to the Permanent Improvement Capital Projects Fund to be used for various County permanent improvement projects and renovations.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2023, was \$2,418,968 compared to the prior year of \$3,003,631. Revenues increased mainly due to increases in charges for services from shared cost contracts resulting from an increase in caseloads. These increases were offset by a decrease in intergovernmental revenues from State and federal grants. Expenditures increased from 2022 to 2023 which is a direct result of increases in charges for services revenues due to increased Community Services programs being administered through shared costs and increases in clients. Other financing sources remained fairly consistent with the prior year. There was an overall net decrease in fund balance in the amount of \$584,663.

The fund balance of the Developmental Disabilities Fund at year end was \$38,445,997, an increase of \$4,097,699 from 2022. The increase in fund balance was primarily due to revenues exceeding expenditures. Property taxes is the most significant source of revenue for Developmental Disabilities, and at \$17,264,824, it increased \$727,311 from 2022 to 2023. Intergovernmental revenues also increased due to additional State and Federal funding and increases in homestead and rollback revenues. Expenditures increased in 2023 compared to 2022 due to ongoing increases of caseloads and due to the increase in costs of doing business. Other financing sources (uses) had an increase due to an inception of lease in 2023 in amount of \$124,916. In both 2023 and 2022, \$100,000 was transferred to the Developmental Disabilities Facilities Capital Projects Fund for annual renovation and maintenance projects.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board (ADAMH) Fund at December 31, 2023, was \$14,149,640, a decrease of \$105,246 from the prior year. Revenues increased by \$860,366 due to increases in the area of property taxes and intergovernmental revenues. Property taxes are the main source of revenue for ADAMH which had an increase due to increases in the assessed values. Intergovernmental revenues increased due to additional available State and federal grant funding and increases in homestead and rollback revenues in 2023. The decrease in fund balance was primarily the result of increased expenditures. Expenditures increased in 2023 due to ADAMH constructing the Starlight Center, a treatment center located in Lancaster. This project was part of construction in progress as of the end of 2022 and 2023.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2023, was \$21,121,491, an increase of \$7,760,587 from the prior year. The increase in fund balance is primarily due to an increase in property taxes revenue and a large decrease in expenditures. Property taxes revenue increased due to increases in assessed property values. Expenditures had a large decrease in 2023 contract services as State and federal funds were available in other County funds in 2023 that helped provide for the services for which the levy was approved by County voters. Also, available cash balances in the Children Services Special Revenue Fund was able to cover the needs of the children services department for 2023. This allowed for the majority of levy dollars received in 2023 to be maintained for future needed expenditures.

The Fiscal Recovery Fund was a new fund during 2021. The American Rescue Plan Act of 2021 (ARPA) federal funding was receipted into this fund during 2021 and 2022. This grant funding is considered a reimbursable grant. At the end of the year, this fund reported unearned revenue in the amount of \$12,627,248 in 2023 and \$19,538,024 in 2022; therefore, \$6,910,776 was recognized as intergovernmental revenue on the Statement of Revenues, Expenditures, and Changes in Fund Balances for 2023. The County spent less of the ARPA monies during 2023 compared to 2022. The County is continuing to look for ways to spend the money that will benefit the County's local economy.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$4,336,170 and \$2,433,265, respectively. The increase in net position for the Sewer and Water Funds can be attributed to increases in capital contributions due to them being higher for a second consecutive year. The Sewer and Water Fund both had increases in charges for services due to increases in customers and daily average treatments. Capital contributions in the Sewer Fund consisted of \$1,074,184 in tap-in fees from customers, \$420,087 in capital grants from other funds, and \$1,107,601 in contributions from developers. Capital contributions in the Water Fund consisted of \$1,223,791 in tap-in fees from customers, \$92,306 in capital grants from other funds, and \$824,137 in contributions from developers. The Sewer and Water Funds had decreases in interest expenses due to the decrease in outstanding debt balances from 2022 to 2023. Operating expenses in the Sewer and Water Funds increased in 2023 from 2022 mainly due to the recognition of the net pension/OPEB liabilities/(asset) and an increase in salaries. As mentioned prior, OPERS net pension/OPEB liabilities had an increase in 2023. The fluctuations in pension/OPEB liabilities/(asset) are reported in fringe benefit expenses. The Sewer and Water Funds also had increases in contract services due to increases of doing business in the current economy impacted from the inflation of goods and services.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced an increase in claims activity during 2023 compared to 2022; however, claims payable only increased by \$58,453 during 2023 in the Internal Service Fund due to the timing of when claims were submitted for payment. The Internal Service Fund reflected a decrease of \$1,076,881 in net position due to these two factors but still ended the year with a healthy net position balance of \$5,974,481.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of approximately 9.0 percent or \$5,999,584. Transfers out reflected the largest increase in appropriations of \$6,367,742. The increase in transfers out appropriations was primarily due to the \$4,887,695 transfer out to the Permanent Improvement Capital Projects Fund for various permanent improvement projects and the \$2,000,000 transfer out to the Airport Hanger Construction Capital Projects Fund for the construction of new hangers. The increase in appropriations were offset by some decreases in appropriations in other areas due to the County's desire to conserve General Fund monies for future use and targeting the use of State and federal monies for expenditures as much as possible. This allowed for decreases in general government judicial, health, human services, and other expenditures. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$4,361,327 which was mostly in the areas of general government legislative and executive and public safety.

The County's budgeted revenues, including other financing sources, increased by \$7,125,414 during the year. This increase was mainly in the areas of property taxes and sales taxes revenue. Property taxes and sales taxes revenue both showed an increase in revenues compared to 2022. Property taxes revenue increased due to increases in the assessed valuations as discussed earlier. Sales taxes revenue increased in 2023 due to the improving local economy and also due to increases in prices of goods and services which directly impact sales tax revenues which helped to trigger the increase in budgeted revenues. These increases were offset by a decrease in transfers in by \$750,000 due to the County not receiving any originally anticipated transfers. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2023, reflects a fund balance of \$41,242,034 which is \$7,690,286 better than initially projected in the original budget.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2023, and December 31, 2022, the County had invested \$287,362,077 and \$279,434,532, net of accumulated depreciation/amortization of \$236,142,859 and \$223,955,553, respectively, in a broad range of capital assets, as shown in the table as follows.

Capital Assets, Net of Depreciation
As of December 31, 2023, with comparatives as of December 31, 2022

| | Governmental Activities | | Business-Type Activities | | Totals | |
|----------------------------------|----------------------------|-----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Land | \$ 7,033,349 | \$ 6,668,349 | \$ 3,669,826 | \$ 3,517,855 | \$ 10,703,175 | \$ 10,186,204 |
| Construction in Progress | 11,239,702 | 12,419,051 | 1,239,298 | 1,688,519 | 12,479,000 | 14,107,570 |
| Buildings and Improvements | 62,037,767 | 56,271,086 | 9,922,499 | 10,352,309 | 71,960,266 | 66,623,395 |
| Improvements Other Than | | | | | | |
| Buildings | 7,670,515 | 7,271,510 | - | - | 7,670,515 | 7,271,510 |
| Equipment and Furniture | 5,065,302 | 3,768,846 | 165,156 | 138,926 | 5,230,458 | 3,907,772 |
| Infrastructure | 131,706,819 | 132,552,026 | 42,204,455 | 40,393,713 | 173,911,274 | 172,945,739 |
| Vehicles | 3,830,692 | 3,316,618 | 271,771 | 142,358 | 4,102,463 | 3,458,976 |
| Intangible Right to Use - Lease | | | | | | |
| Buildings and Equipment | 851,033 | 933,366 | - | - | 851,033 | 933,366 |
| Intangible Right to Use - | | | | | | |
| Subscription Software | 358,155 | - | 95,738 | - | 453,893 | - |
| Total Capital Assets, Net | <u>\$ 229,793,334</u> | <u>\$ 223,200,852</u> | <u>\$ 57,568,743</u> | <u>\$ 56,233,680</u> | <u>\$ 287,362,077</u> | <u>\$ 279,434,532</u> |

The total increase in the County's capital assets, net of accumulated depreciation, for the current year was \$7,927,545 or 2.8 percent (a 3.0 percent increase for governmental activities and a 2.4 percent increase for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 15 of the notes to the basic financial statements for additional capital asset related purchase commitments.

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

As of December 31, 2023, and December 31, 2022, the County had total debt of \$45,525,246 and \$45,692,073, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, Leases, and Subscriptions Payable
As of December 31, 2023, with comparatives for December 31, 2022

| | Governmental Activities | | Business-Type Activities | | Totals | |
|-------------------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Special Assessment | | | | | | |
| Bonds..... | \$ 103,000 | \$ 208,000 | \$ - | \$ - | \$ 103,000 | \$ 208,000 |
| General Obligation Bonds..... | 35,057,410 | 33,733,685 | 7,099,152 | 8,626,281 | 42,156,562 | 42,359,966 |
| Long-Term Loans..... | 175,000 | 225,000 | 1,785,758 | 1,965,741 | 1,960,758 | 2,190,741 |
| Leases Payable..... | 851,033 | 933,366 | - | - | 851,033 | 933,366 |
| Subscriptions Payable..... | 358,155 | - | 95,738 | - | 453,893 | - |
| | <u>\$ 36,544,598</u> | <u>\$ 35,100,051</u> | <u>\$ 8,980,648</u> | <u>\$ 10,592,022</u> | <u>\$ 45,525,246</u> | <u>\$ 45,692,073</u> |

For additional information on debt, see Note 16 the basic financial statements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

During 2023, the County had a new bond issuance for airport improvements in governmental activities in the amount of \$3,042,000 along with an inception of lease and an inception of subscription in the amounts of \$273,548 and \$404,263, respectively. Business-type activities had an inception of subscription in the amount of \$116,892.

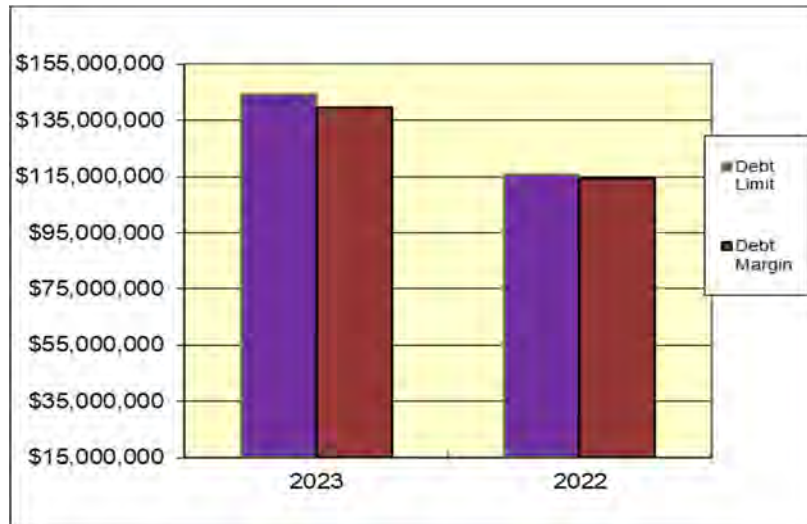
During 2023, the County repaid \$229,983 in long-term loans, paid down general obligation bonds including premiums by \$3,245,404, and paid down special assessment debt by \$105,000. The County paid down leases payable by \$355,881 and subscriptions payable by \$67,262. The net pension/OPEB liability under GASB 68 and 75 is also reported as a long-term obligation as previously disclosed within the management's discussion and analysis.

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

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The County's overall legal debt limit was \$144,402,429 for 2023 as compared to \$115,969,706 for 2022. By this calculation, the current total legal debt margin of Fairfield County is \$139,843,314 for 2023 and it was \$114,211,779 for 2022. This is the additional amount of debt the County could issue. The debt margin increased \$25,631,535 from 2022 to 2023 due to an increase in overall assessed property values and the pay down of debt.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2023, is approximately \$53.8 million.

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

The economic outlook for the County continues to improve over time. The County continues to experience increases in population, with an increase experienced every year since 2013. The sales tax increase of one-quarter of one percent was made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2023 to \$5.8 billion from the prior year of \$4.7 billion. In accordance with State law, the County completed a triennial valuation in 2022 for collections of 2023. The growing population, strength of sales tax revenues, and increased valuation of the County all contribute to a strong economic outlook.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Various economic factors were considered in the preparation of the County's 2023 budget and will be considered in the preparation of future budgets. With the slight increase in elected officials' salaries in accordance with Statute, an increase in salaries and benefits due to merit-based increases and planned projects for capital outlay, the County Commissioners took a conservative budget approach for the General Fund in 2023 by allowing minimal increases for departmental allocations and other operating expenses.

The 2024 General Fund budget was adopted in December 2023 at \$62.94 million, an approximate decrease of 8 percent over the final 2023 General Fund budget, which included several one-time approvals for capital projects, such as with projects for the Workforce Center and Fairfield Center. With the 2024 budget, there were increases in personal services and fringe benefits due to merit-based raises in accordance with policy and due to negotiated salary increases with unionized employees. The 2024 General Fund budget included plans for Sheriff's Office training, equipment, and information technology purchases. Additional information technology purchases are planned to help improve efficiency of operations. The 2024 budget also includes plans for new airport hangars and improvements for flooring and audio-visual equipment at the Hall of Justice.

From 2021 to 2022, the County received federal funds from the American Rescue Plan Act of 2021. The community strategies for the federal funding are in progress, with attention on infrastructure, social services, housing, workforce development, economic development, and County operations. The County finished 2023 with an increase in net position.

Requests for Information

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 108 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <http://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2023

| | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|----------------|------------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Fairfield County Airport Authority |
| ASSETS | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 190,113,696 | \$ 38,749,802 | \$ 228,863,498 | \$ - |
| Cash and Cash Equivalents..... | - | - | - | 311,196 |
| Cash and Cash Equivalents in Segregated Accounts | 497,489 | 747,364 | 1,244,853 | - |
| Cash and Cash Equivalents with Fiscal Agents | 787,526 | - | 787,526 | - |
| Investments..... | 1,468,665 | - | 1,468,665 | - |
| Sales Taxes Receivable | 7,660,308 | - | 7,660,308 | - |
| Lodging Taxes Receivable | 102,533 | - | 102,533 | - |
| Internal Balances..... | (371,715) | 371,715 | - | - |
| Inventory Held for Resale | - | - | - | 69,404 |
| Materials and Supplies Inventory | 673,365 | 346,092 | 1,019,457 | - |
| Permissive Motor Vehicle License Tax Receivable | 215,451 | - | 215,451 | - |
| Accrued Interest Receivable | 1,713,480 | 1,544 | 1,715,024 | 1,582 |
| Intergovernmental Receivable | 15,384,187 | 3,296 | 15,387,483 | - |
| Prepaid Items | 741,261 | 952 | 742,213 | - |
| Accounts Receivable | 1,816,452 | 2,692,437 | 4,508,889 | 27,456 |
| Property Taxes Receivable | 53,290,429 | - | 53,290,429 | - |
| Notes Receivable | 1,515,000 | - | 1,515,000 | - |
| Loans Receivable | 1,309,619 | - | 1,309,619 | - |
| Leases Receivable | 258,860 | 544,269 | 803,129 | 174,803 |
| Special Assessments Receivable | 412,131 | 111,641 | 523,772 | - |
| Net Pension Asset | 530,669 | 12,060 | 542,729 | - |
| Net OPEB Asset | 87,783 | - | 87,783 | - |
| Investment in Joint Venture | 957,246 | - | 957,246 | - |
| Capital Assets not Being Depreciated/Amortized | 18,273,051 | 4,909,124 | 23,182,175 | - |
| Capital Assets Being Depreciated/Amortized (Net of Accumulated Depreciation/Amortization) | 211,520,283 | 52,659,619 | 264,179,902 | 54,935 |
| Total Assets | 508,957,769 | 101,149,915 | 610,107,684 | 639,376 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Charge on Refunding | 30,628 | 173,980 | 204,608 | - |
| Asset Retirement Obligations | 77,795 | 636,293 | 714,088 | - |
| Pension | 36,101,181 | 816,374 | 36,917,555 | - |
| OPEB | 5,587,877 | 126,564 | 5,714,441 | - |
| Total Deferred Outflows of Resources | \$ 41,797,481 | \$ 1,753,211 | \$ 43,550,692 | \$ - |

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2023

| | Primary Government | | | Component Unit |
|---|-------------------------|--------------------------|----------------|------------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Fairfield County Airport Authority |
| LIABILITIES | | | | |
| Accrued Wages and Benefits Payable..... | \$ 1,981,306 | \$ 55,548 | \$ 2,036,854 | \$ - |
| Employee Payroll Withholdings Payable..... | 307,762 | 4,172 | 311,934 | - |
| Matured Compensated Absences Payable..... | 34,170 | - | 34,170 | - |
| Intergovernmental Payable..... | 2,222,020 | 73,552 | 2,295,572 | 1,193 |
| Accounts Payable..... | 3,017,229 | 249,939 | 3,267,168 | 3,808 |
| Contracts Payable..... | 1,363,110 | 276,066 | 1,639,176 | - |
| Retainage Payable..... | 428,121 | 30,952 | 459,073 | - |
| Accrued Interest Payable..... | 163,670 | 15,407 | 179,077 | - |
| Unearned Revenue..... | 12,793,727 | - | 12,793,727 | - |
| Claims Payable..... | 1,643,961 | - | 1,643,961 | - |
| Customer Deposits Payable..... | - | 1,001,791 | 1,001,791 | - |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 5,289,034 | 1,863,214 | 7,152,248 | - |
| Due Within More Than One Year: | | | | |
| Net Pension Liability | 87,056,784 | 1,956,472 | 89,013,256 | - |
| Net OPEB Liability | 1,815,014 | 41,250 | 1,856,264 | - |
| Other Amounts Due in More Than One Year | 37,553,374 | 8,402,913 | 45,956,287 | - |
| Total Liabilities | 155,669,282 | 13,971,276 | 169,640,558 | 5,001 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Property Taxes not Levied to Finance | | | | |
| Current Year Operations | 50,822,521 | - | 50,822,521 | - |
| Deferred Charge on Refunding | 30,656 | 18,074 | 48,730 | - |
| Leases | 258,860 | 544,269 | 803,129 | 174,803 |
| Pension | 1,483,758 | 20,186 | 1,503,944 | - |
| OPEB | 675,855 | 13,674 | 689,529 | - |
| Total Deferred Inflows of Resources | 53,271,650 | 596,203 | 53,867,853 | 174,803 |
| NET POSITION | | | | |
| Net Investment in Capital Assets..... | 195,468,180 | 49,136,830 | 244,605,010 | 54,935 |
| Restricted for: | | | | |
| Capital Projects..... | 6,148,598 | 57,579 | 6,206,177 | - |
| Pension/OPEB..... | 618,452 | 12,060 | 630,512 | - |
| Other Purposes..... | 2,385,630 | - | 2,385,630 | - |
| Real Estate Assessment and Delinquencies..... | 5,975,421 | - | 5,975,421 | - |
| Road, Bridge, and Culvert Projects..... | 11,503,333 | - | 11,503,333 | - |
| Ditch Maintenance..... | 2,244,974 | - | 2,244,974 | - |
| Developmental Disabilities..... | 39,286,761 | - | 39,286,761 | - |
| Mental Health..... | 16,434,476 | - | 16,434,476 | - |
| Children Services and Children's Trust..... | 1,444,842 | - | 1,444,842 | - |
| Child, Adult, and Senior Protective Services..... | 24,468,813 | - | 24,468,813 | - |
| Child Support Enforcement..... | 4,618,135 | - | 4,618,135 | - |
| Community Services..... | 1,708,932 | - | 1,708,932 | - |
| Sheriff Services..... | 1,253,582 | - | 1,253,582 | - |
| Opioid Settlement | 1,742,171 | - | 1,742,171 | - |
| Dog and Kennel Services..... | 513,858 | - | 513,858 | - |
| Wireless 9-1-1 Services..... | 42,967 | - | 42,967 | - |
| Youth Services..... | 685,264 | - | 685,264 | - |
| Community Development Block Grant..... | 1,821,731 | - | 1,821,731 | - |
| Economic Development Assistance..... | 1,827,129 | - | 1,827,129 | - |
| Court Computer Services..... | 2,134,042 | - | 2,134,042 | - |
| Unrestricted..... | 19,487,027 | 39,129,178 | 58,616,205 | 404,637 |
| Total Net Position..... | \$ 341,814,318 | \$ 88,335,647 | \$ 430,149,965 | \$ 459,572 |

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

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

| | Expenses | Program Revenues | | | Net (Expense) Revenue |
|---|-----------------------|----------------------------|--|--|-----------------------------|
| | | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants, Contributions, and Interest | |
| Primary Government: | | | | | |
| Governmental Activities: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$ 24,531,128 | \$ 9,911,109 | \$ 793,775 | \$ 893,490 | \$ (12,932,754) |
| Intergovernmental | 1,854,779 | - | 25,738 | - | (1,829,041) |
| Judicial | 9,626,900 | 1,481,665 | 2,151,791 | 39,495 | (5,953,949) |
| Public Safety | 31,230,194 | 4,821,364 | 4,529,506 | 38,529 | (21,840,795) |
| Intergovernmental | 639,112 | - | 440,183 | - | (198,929) |
| External Portion | 792,153 | 741,083 | - | - | (51,070) |
| Public Works | 16,173,562 | 888,031 | 12,882,275 | 3,060,844 | 657,588 |
| Intergovernmental | 939,929 | - | 412,216 | - | (527,713) |
| External Portion | 389,540 | 364,426 | - | - | (25,114) |
| Health | 36,381,912 | 2,438,569 | 16,271,652 | 22,238 | (17,649,453) |
| Intergovernmental | 559,010 | 522,971 | - | - | (36,039) |
| Human Services | 40,609,583 | 8,073,087 | 18,052,000 | 19,009 | (14,465,487) |
| External Portion | 127,587 | 119,362 | - | - | (8,225) |
| Urban Redevelopment and | | | | | |
| Housing | 448,174 | 21,184 | 33,097 | - | (393,893) |
| Intergovernmental | 52,902 | - | 1,646,517 | - | 1,593,615 |
| Transportation | 311,507 | - | - | - | (311,507) |
| Interest | 1,091,044 | - | - | - | (1,091,044) |
| Total Governmental Activities | <u>165,759,016</u> | <u>29,382,851</u> | <u>57,238,750</u> | <u>4,073,605</u> | <u>(75,063,810)</u> |
| Business-Type Activities: | | | | | |
| Sewer | 4,373,663 | 6,005,056 | - | 2,601,872 | 4,233,265 |
| Water | 4,121,720 | 4,385,586 | - | 2,140,234 | 2,404,100 |
| Total Business-Type Activities | <u>8,495,383</u> | <u>10,390,642</u> | <u>-</u> | <u>4,742,106</u> | <u>6,637,365</u> |
| Total Primary Government..... | <u>\$ 174,254,399</u> | <u>\$ 39,773,493</u> | <u>\$ 57,238,750</u> | <u>\$ 8,815,711</u> | <u>\$ (68,426,445)</u> |
| Component Unit: | | | | | |
| Fairfield County Airport Authority..... | <u>\$ 870,972</u> | <u>\$ 856,920</u> | <u>\$ 6,392</u> | <u>\$ -</u> | <u>\$ (7,660)</u> |

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2023

| | Primary Government | | | Component Unit |
|--|----------------------------|-----------------------------|-----------------|--|
| | Governmental Activities | Business-type Activities | Total | Fairfield County Airport Authority |
| Changes in Net Position: | | | | |
| Net (Expense) Revenue | \$ (75,063,810) | \$ 6,637,365 | \$ (68,426,445) | \$ (7,660) |
| General Revenues: | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | \$ 13,606,670 | \$ - | \$ 13,606,670 | \$ - |
| Public Works | 1,608,364 | - | 1,608,364 | - |
| Health | 24,181,086 | - | 24,181,086 | - |
| Human Services | 10,814,323 | - | 10,814,323 | - |
| Permissive Real Property Transfer Taxes Levied for General Purposes | 3,292,857 | - | 3,292,857 | - |
| Permissive Motor Vehicle License Tax | 2,786,885 | - | 2,786,885 | - |
| Lodging Tax Levied for Public Works | 662,728 | - | 662,728 | - |
| Sales Taxes Levied for | | | | |
| General Purposes | 29,605,768 | - | 29,605,768 | - |
| Payment in Lieu of Taxes | 527,713 | - | 527,713 | - |
| Grants and Entitlements not Restricted to Specific Programs..... | 5,721,078 | - | 5,721,078 | - |
| Unrestricted Investment Earnings and Other Interest | 12,677,792 | 61,700 | 12,739,492 | - |
| Unrestricted Contributions | 1,100 | - | 1,100 | - |
| In-Kind Contributions | - | - | - | 33,437 |
| Other | 1,162,519 | 5,048 | 1,167,567 | 8,543 |
| Total General Revenues..... | 106,648,883 | 66,748 | 106,715,631 | 41,980 |
| Increase in Net Position..... | 31,585,073 | 6,704,113 | 38,289,186 | 34,320 |
| Net Position Beginning of Year..... | 310,229,245 | 81,631,534 | 391,860,779 | 425,252 |
| Net Position End of Year..... | \$ 341,814,318 | \$ 88,335,647 | \$ 430,149,965 | \$ 459,572 |

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2023

| | General Fund | Community Services Fund | Developmental Disabilities Fund |
|---|----------------------|-------------------------------|---------------------------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 40,245,014 | \$ 2,052,421 | \$ 39,257,618 |
| Cash and Cash Equivalents in Segregated Accounts..... | 320,774 | - | - |
| Investments..... | - | - | - |
| Restricted Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents..... | 126,691 | - | - |
| Receivables: | | | |
| Property Taxes | 14,396,590 | - | 18,493,133 |
| Lodging Taxes | - | - | - |
| Permissive Motor Vehicle License Tax | - | - | - |
| Sales Taxes | 7,660,308 | - | - |
| Accounts | 165,463 | 59,823 | 481 |
| Interfund | 3,694,389 | 1,408,771 | - |
| Special Assessments | - | - | - |
| Accrued Interest | 1,665,699 | - | - |
| Loans | - | - | - |
| Leases | 258,860 | - | - |
| Notes | 1,515,000 | - | - |
| Intergovernmental | 3,833,831 | - | 1,269,395 |
| Materials and Supplies Inventory..... | 220,138 | 7,463 | 24,308 |
| Prepaid Items..... | 281,225 | - | 2,848 |
| Total Assets..... | <u>\$ 74,383,982</u> | <u>\$ 3,528,478</u> | <u>\$ 59,047,783</u> |
| LIABILITIES | | | |
| Accounts Payable..... | \$ 907,543 | \$ 316,818 | \$ 347,319 |
| Contracts Payable..... | - | - | - |
| Accrued Wages and Benefits Payable..... | 1,005,213 | 320,881 | 292,284 |
| Matured Compensated Absences Payable..... | 31,087 | 2,985 | - |
| Retainage Payable..... | - | - | - |
| Interfund Payable..... | 39,709 | 46 | - |
| Employee Payroll Withholdings Payable..... | 184,859 | 40,229 | 37,676 |
| Intergovernmental Payable..... | 1,061,203 | 246,621 | 428,528 |
| Unearned Revenue..... | - | 156,789 | - |
| Total Liabilities..... | <u>3,229,614</u> | <u>1,084,369</u> | <u>1,105,807</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes not Levied to Finance Current Year Operations..... | 13,771,266 | - | 17,604,757 |
| Leases..... | 258,860 | - | - |
| Unavailable Revenue..... | 6,482,552 | 25,141 | 1,891,222 |
| Total Deferred Inflows of Resources..... | <u>20,512,678</u> | <u>25,141</u> | <u>19,495,979</u> |
| FUND BALANCES | | | |
| Nonspendable..... | 1,103,054 | 7,463 | 27,156 |
| Restricted..... | - | 2,411,505 | 38,418,841 |
| Committed..... | 1,312,808 | - | - |
| Assigned..... | 1,652,580 | - | - |
| Unassigned (Deficit)..... | 46,573,248 | - | - |
| Total Fund Balances | <u>50,641,690</u> | <u>2,418,968</u> | <u>38,445,997</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 74,383,982</u> | <u>\$ 3,528,478</u> | <u>\$ 59,047,783</u> |

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

| Alcohol, Drug Addiction, and Mental Health Board Fund | Child/Adult Protective Services Fund | Fiscal Recovery Fund | Nonmajor Governmental Funds | Total |
|--|---|-------------------------------------|--|-----------------------|
| \$ 14,058,492 | \$ 21,150,613 | \$ 13,063,040 | \$ 53,073,109 | \$ 182,900,307 |
| - | - | - | 176,715 | 497,489 |
| - | - | - | 1,468,665 | 1,468,665 |
| 358,124 | - | - | 69,997 | 554,812 |
| 7,191,896 | 8,249,225 | - | 4,959,585 | 53,290,429 |
| - | - | - | 102,533 | 102,533 |
| - | - | - | 215,451 | 215,451 |
| - | - | - | - | 7,660,308 |
| 36,110 | - | - | 1,552,935 | 1,814,812 |
| 25,000 | - | - | 24,166 | 5,152,326 |
| - | - | - | 412,131 | 412,131 |
| - | - | - | 5,612 | 1,671,311 |
| - | - | - | 1,309,619 | 1,309,619 |
| - | - | - | - | 258,860 |
| - | - | - | - | 1,515,000 |
| 1,998,582 | 220,289 | - | 8,062,090 | 15,384,187 |
| - | - | - | 421,456 | 673,365 |
| 12,300 | - | 115,072 | 127,251 | 538,696 |
| <u>\$ 23,680,504</u> | <u>\$ 29,620,127</u> | <u>\$ 13,178,112</u> | <u>\$ 71,981,315</u> | <u>\$ 275,420,301</u> |
| \$ 226,939 | \$ - | \$ 155,297 | \$ 1,053,916 | \$ 3,007,832 |
| 435,600 | - | 4,234 | 923,276 | 1,363,110 |
| 35,407 | - | 6,072 | 321,449 | 1,981,306 |
| - | - | - | 98 | 34,170 |
| 358,124 | - | - | 69,997 | 428,121 |
| - | 29,122 | 256,808 | 5,022,149 | 5,347,834 |
| 4,514 | - | 3,080 | 37,404 | 307,762 |
| 30,358 | - | 10,301 | 444,548 | 2,221,559 |
| - | - | 12,627,248 | 9,690 | 12,793,727 |
| <u>1,090,942</u> | <u>29,122</u> | <u>13,063,040</u> | <u>7,882,527</u> | <u>27,485,421</u> |
| 6,857,110 | 7,865,489 | - | 4,723,899 | 50,822,521 |
| - | - | - | - | 258,860 |
| 1,582,812 | 604,025 | - | 7,711,424 | 18,297,176 |
| <u>8,439,922</u> | <u>8,469,514</u> | <u>-</u> | <u>12,435,323</u> | <u>69,378,557</u> |
| 12,300 | - | 115,072 | 548,707 | 1,813,752 |
| 14,137,340 | 21,121,491 | - | 42,357,353 | 118,446,530 |
| - | - | - | 3,735,380 | 5,048,188 |
| - | - | - | 5,438,072 | 7,090,652 |
| - | - | - | (416,047) | 46,157,201 |
| <u>14,149,640</u> | <u>21,121,491</u> | <u>115,072</u> | <u>51,663,465</u> | <u>178,556,323</u> |
| <u>\$ 23,680,504</u> | <u>\$ 29,620,127</u> | <u>\$ 13,178,112</u> | <u>\$ 71,981,315</u> | <u>\$ 275,420,301</u> |

Fairfield County, Ohio

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

December 31, 2023

| | | |
|---|--------------|-----------------------|
| Total Fund Balances for Governmental Funds..... | | \$ 178,556,323 |
| <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. | | 229,793,334 |
| Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds. | | 957,246 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds. | | |
| Delinquent Property Taxes | \$ 2,467,908 | |
| Lodging taxes | 14,172 | |
| Sales Taxes | 2,881,491 | |
| Charges for Services | 232,707 | |
| Licenses and Permits | 206 | |
| Fines, Forfeitures, and Settlements | 1,253,174 | |
| Intergovernmental | 10,462,136 | |
| Special Assessments | 412,131 | |
| Investment Earnings and Other Interest | 542,361 | |
| Rent and Leases | 5,749 | |
| Other | 25,141 | 18,297,176 |
| An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. | | 5,974,481 |
| An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. | | (112,030) |
| Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds. | | (163,670) |
| Deferred Outflows of Resources are not reported in the funds: | | |
| Deferred Charges on Refunding | 30,628 | |
| Asset Retirement Obligation | 77,795 | 108,423 |
| Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds. | | (30,656) |
| Long-term liabilities, premiums, and asset retirement obligations are not due and payable in the current period and therefore are not reported in the funds: | | |
| Special Assessment Bonds Payable | (103,000) | |
| General Obligation Bonds Payable and Unamortized Premiums | (26,991,714) | |
| Refunding Bonds Payable and Unamortized Premiums | (8,065,696) | |
| Long-Term Loans Payable | (175,000) | |
| Compensated Absences Payable | (6,011,810) | |
| Asset Retirement Obligation | (286,000) | |
| Leases Payable | (851,033) | |
| Subscription Payable | (358,155) | (42,842,408) |
| The net pension/OPEB assets and the net pension/OPEB liabilities are not due and payable in the current period; therefore, the assets, liabilities, and related deferred inflows/outflows are not reported in the governmental funds: | | |
| Net Pension Asset | 530,669 | |
| Net OPEB Asset | 87,783 | |
| Deferred Outflows - Pension | 36,101,181 | |
| Deferred Outflows - OPEB | 5,587,877 | |
| Net Pension Liability | (87,056,784) | |
| Net OPEB Liability | (1,815,014) | |
| Deferred Inflows - Pension | (1,483,758) | |
| Deferred Inflows - OPEB | (675,855) | (48,723,901) |
| Net Position of Governmental Activities | | \$ 341,814,318 |

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

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Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | General Fund | Community Services Fund | Developmental Disabilities Fund |
|---|----------------------|-------------------------------|---------------------------------------|
| REVENUES | | | |
| Property Taxes..... | \$ 13,531,353 | \$ - | \$ 17,264,824 |
| Permissive Real Property Transfer Taxes..... | 3,292,857 | - | - |
| Lodging Taxes..... | - | - | - |
| Sales Taxes..... | 29,613,699 | - | - |
| Payment in Lieu of Taxes..... | - | - | - |
| Charges for Services..... | 9,491,763 | 7,574,628 | 739,842 |
| Licenses and Permits..... | 73,451 | - | - |
| Permissive Motor Vehicle License Tax..... | - | - | - |
| Fines, Forfeitures, and Settlements..... | 107,208 | - | - |
| Intergovernmental..... | 6,897,728 | 7,471,672 | 5,837,891 |
| Special Assessments..... | - | - | - |
| Housing Rehabilitation..... | - | - | - |
| Investment Earnings and Other Interest..... | 12,137,716 | - | - |
| Rent and Leases..... | 386,665 | - | - |
| Donations..... | 1,100 | 4,468 | 3,486 |
| Other..... | 364,484 | 335,175 | 20,328 |
| Total Revenues..... | <u>75,898,024</u> | <u>15,385,943</u> | <u>23,866,371</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 18,525,425 | - | - |
| Judicial | 7,564,742 | - | - |
| Public Safety | 22,606,324 | - | - |
| Public Works | 2,330 | - | - |
| Health | 705,074 | - | 19,716,905 |
| Human Services | 1,034,374 | 16,364,013 | - |
| Urban Redevelopment and Housing | - | - | - |
| Other | 24,945 | - | - |
| Intergovernmental..... | 1,829,438 | - | - |
| Capital Outlay..... | - | - | - |
| Debt Service: | | | |
| Principal Retirement | 292,055 | 18,058 | 77,448 |
| Interest | 31,036 | 699 | 3,359 |
| Issuance Costs | - | - | - |
| Total Expenditures..... | <u>52,615,743</u> | <u>16,382,770</u> | <u>19,797,712</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>23,282,281</u> | <u>(996,827)</u> | <u>4,068,659</u> |
| OTHER FINANCING SOURCES (USE) | | | |
| Sale of Capital Assets..... | 13,114 | 13,815 | - |
| Inception of Lease..... | 148,632 | - | 124,916 |
| Inception of Subscription..... | 358,827 | - | - |
| General Obligation Bonds Issued..... | - | - | - |
| Transfers In..... | - | 398,349 | 4,124 |
| Transfers Out..... | (12,535,420) | - | (100,000) |
| Total Other Financing Sources (Use)..... | <u>(12,014,847)</u> | <u>412,164</u> | <u>29,040</u> |
| Net Change in Fund Balances | 11,267,434 | (584,663) | 4,097,699 |
| Fund Balances Beginning of Year | 39,374,256 | 3,003,631 | 34,348,298 |
| Fund Balances End of Year..... | <u>\$ 50,641,690</u> | <u>\$ 2,418,968</u> | <u>\$ 38,445,997</u> |

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

| Alcohol, Drug Addiction, and Mental Health Board Fund | Child/Adult Protective Services Fund | Fiscal Recovery Fund | Nonmajor Governmental Funds | Total |
|--|---|-------------------------------------|--|-----------------------|
| \$ 6,714,619 | \$ 7,703,109 | \$ - | \$ 4,624,154 | \$ 49,838,059 |
| - | - | - | - | 3,292,857 |
| - | - | - | 648,829 | 648,829 |
| - | - | - | - | 29,613,699 |
| - | - | - | 527,713 | 527,713 |
| 134,615 | - | - | 5,963,286 | 23,904,134 |
| - | - | - | 578,376 | 651,827 |
| - | - | - | 2,786,885 | 2,786,885 |
| - | - | - | 754,047 | 861,255 |
| 4,368,140 | 437,717 | 6,910,776 | 33,723,930 | 65,647,854 |
| - | - | - | 378,269 | 378,269 |
| - | - | - | 21,184 | 21,184 |
| - | - | - | 79,267 | 12,216,983 |
| 17,990 | - | - | 112,947 | 517,602 |
| - | - | - | 113,236 | 122,290 |
| 80,741 | - | - | 337,553 | 1,138,281 |
| <u>11,316,105</u> | <u>8,140,826</u> | <u>6,910,776</u> | <u>50,649,676</u> | <u>192,167,721</u> |
| - | - | 1,657,937 | 3,876,565 | 24,059,927 |
| - | - | 693,425 | 787,027 | 9,045,194 |
| - | - | 2,579,193 | 2,984,758 | 28,170,275 |
| - | - | 687,520 | 12,959,128 | 13,648,978 |
| 11,421,351 | - | 447,258 | 6,468,489 | 38,759,077 |
| - | 380,239 | 705,030 | 20,352,558 | 38,836,214 |
| - | - | - | 448,174 | 448,174 |
| - | - | - | - | 24,945 |
| - | - | 25,341 | 1,631,943 | 3,486,722 |
| - | - | - | 6,985,386 | 6,985,386 |
| - | - | - | 1,816,428 | 2,203,989 |
| - | - | - | 1,033,876 | 1,068,970 |
| - | - | - | 41,752 | 41,752 |
| <u>11,421,351</u> | <u>380,239</u> | <u>6,795,704</u> | <u>59,386,084</u> | <u>166,779,603</u> |
| <u>(105,246)</u> | <u>7,760,587</u> | <u>115,072</u> | <u>(8,736,408)</u> | <u>25,388,118</u> |
| - | - | - | 27,103 | 54,032 |
| - | - | - | - | 273,548 |
| - | - | - | 45,436 | 404,263 |
| - | - | - | 3,042,000 | 3,042,000 |
| - | - | - | 13,619,075 | 14,021,548 |
| - | - | - | (1,386,128) | (14,021,548) |
| - | - | - | 15,347,486 | 3,773,843 |
| (105,246) | 7,760,587 | 115,072 | 6,611,078 | 29,161,961 |
| 14,254,886 | 13,360,904 | - | 45,052,387 | 149,394,362 |
| <u>\$ 14,149,640</u> | <u>\$ 21,121,491</u> | <u>\$ 115,072</u> | <u>\$ 51,663,465</u> | <u>\$ 178,556,323</u> |

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

Net Change in Fund Balances - Total Governmental Funds..... \$ 29,161,961

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

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

| | | |
|--|---------------------|-----------|
| Capital Asset Additions | 18,307,010 | |
| Current Year Depreciation/Amortization | <u>(11,582,867)</u> | 6,724,143 |

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

| | | |
|--|-----------------|-----------|
| Proceeds from Sale of Capital Assets | (54,032) | |
| Loss on Disposal of Capital Assets | <u>(77,629)</u> | (131,661) |

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

| | | |
|--|---------------|-----------|
| Delinquent Property Taxes | 372,384 | |
| Lodging Taxes | 13,899 | |
| Sales Taxes | (7,931) | |
| Charges for Services | 229,115 | |
| Licenses and Permits | 206 | |
| Fines, Forfeitures, and Settlements | 1,166,694 | |
| Intergovernmental | 1,207,147 | |
| Special Assessments | (101,026) | |
| Investment Earnings and Other Interest | 354,503 | |
| Rent and Leases | 5,749 | |
| Other | <u>24,238</u> | 3,264,978 |

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

(99,780)

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

| | | |
|--------------------------------|---------------|-----------|
| Special Assessment Bonds | 105,000 | |
| General Obligation Bonds | 1,215,000 | |
| Refunding Bonds | 432,000 | |
| Long-Term Loans Payable | 50,000 | |
| Leases Payable | 355,881 | |
| Subscription Payable | <u>46,108</u> | 2,203,989 |

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

| | | |
|------------------------------------|--|----------|
| Compensated Absences Payable | | (28,024) |
|------------------------------------|--|----------|

(continued)

Fairfield County, Ohio

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
 For the Year Ended December 31, 2023

| | | |
|--|------------------|-----------------------------|
| Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds: | | |
| Amortization of Deferred Charges on Refunding | \$ (16,273) | |
| Amortization of Asset Retirement Obligation | (3,890) | |
| Accrued Interest Payable | (77,076) | |
| Amortization on Premium of General Obligation Bonds | 49,511 | |
| Amortization on Premium of Refunding Bonds | <u>21,764</u> | (25,964) |
| The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year: | | |
| Change in Net Position | | (1,076,881) |
| Internal Balances | | 65,322 |
| Inception of Lease and Subscription are reported as other financing sources in the governmental funds but the inception increases long-term liabilities on the Statement of Net Position | | |
| | | (677,811) |
| Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the Statement of Net Position. | | |
| General Obligation Bonds Issued | | (3,042,000) |
| Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. | | |
| Pension | 6,747,075 | |
| OPEB | <u>83,098</u> | 6,830,173 |
| Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities: | | |
| Pension | (14,132,539) | |
| OPEB | <u>2,549,167</u> | <u>(11,583,372)</u> |
| Change in Net Position of Governmental Activities..... | | <u>\$ 31,585,073</u> |

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Property Taxes..... | \$ 11,841,856 | \$ 13,464,856 | \$ 13,467,954 | \$ 3,098 |
| Permissive Real Property Transfer Taxes..... | 3,029,218 | 3,029,218 | 3,285,535 | 256,317 |
| Sales Taxes..... | 25,118,286 | 29,400,000 | 29,779,731 | 379,731 |
| Charges for Services..... | 10,652,349 | 9,203,563 | 9,530,137 | 326,574 |
| Licenses and Permits..... | 71,000 | 71,000 | 77,975 | 6,975 |
| Fines, Forfeitures, and Settlements..... | 55,000 | 97,700 | 113,450 | 15,750 |
| Intergovernmental..... | 6,303,760 | 6,365,548 | 7,048,120 | 682,572 |
| Interest..... | 3,000,000 | 6,100,000 | 6,746,933 | 646,933 |
| Rent and Leases..... | 132,000 | 260,000 | 389,653 | 129,653 |
| Donations..... | - | - | 1,100 | 1,100 |
| Other..... | 60,021 | 138,807 | 295,771 | 156,964 |
| Total Revenues..... | <u>60,263,490</u> | <u>68,130,692</u> | <u>70,736,359</u> | <u>2,605,667</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 21,406,493 | 21,779,835 | 19,823,745 | 1,956,090 |
| Judicial | 8,542,011 | 8,512,303 | 7,881,782 | 630,521 |
| Public Safety | 24,904,787 | 24,933,612 | 23,844,046 | 1,089,566 |
| Health | 1,192,956 | 938,057 | 938,057 | - |
| Human Services | 2,158,784 | 1,894,599 | 1,474,903 | 419,696 |
| Other | 2,295,803 | 2,074,270 | 2,074,034 | 236 |
| Total Expenditures..... | <u>60,500,834</u> | <u>60,132,676</u> | <u>56,036,567</u> | <u>4,096,109</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(237,344)</u> | <u>7,998,016</u> | <u>14,699,792</u> | <u>6,701,776</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of Capital Assets..... | - | 8,212 | 13,114 | 4,902 |
| Advances In..... | - | - | 2,124,788 | 2,124,788 |
| Advances Out..... | - | - | (2,532,228) | (2,532,228) |
| Transfers In..... | 750,000 | - | - | - |
| Transfers Out..... | (6,432,896) | (12,800,638) | (12,535,420) | 265,218 |
| Total Other Financing Sources (Uses)..... | <u>(5,682,896)</u> | <u>(12,792,426)</u> | <u>(12,929,746)</u> | <u>(137,320)</u> |
| Net Change in Fund Balance | (5,920,240) | (4,794,410) | 1,770,046 | 6,564,456 |
| Fund Balance Beginning of Year | 36,553,235 | 36,553,235 | 36,553,235 | - |
| Prior Year Encumbrances Appropriated..... | 2,918,753 | 2,918,753 | 2,918,753 | - |
| Fund Balance End of Year | <u>\$ 33,551,748</u> | <u>\$ 34,677,578</u> | <u>\$ 41,242,034</u> | <u>\$ 6,564,456</u> |

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|----------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for Services..... | \$ 7,305,758 | \$ 7,305,758 | \$ 7,113,502 | \$ (192,256) |
| Intergovernmental..... | 10,661,040 | 10,661,040 | 8,273,457 | (2,387,583) |
| Donations..... | 100 | 100 | 4,468 | 4,368 |
| Other..... | 365,005 | 365,005 | 386,011 | 21,006 |
| Total Revenues..... | <u>18,331,903</u> | <u>18,331,903</u> | <u>15,777,438</u> | <u>(2,554,465)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Community Services: | | | | |
| Personal Services | 8,415,989 | 8,753,989 | 8,661,353 | 92,636 |
| Fringe Benefits | 4,382,740 | 4,402,740 | 3,892,981 | 509,759 |
| Contractual Services | 4,655,816 | 4,951,520 | 3,699,174 | 1,252,346 |
| Materials and Supplies | 247,400 | 437,721 | 287,017 | 150,704 |
| Capital Outlay | 20,000 | 20,000 | 11,335 | 8,665 |
| Other | 3,000 | 3,000 | 946 | 2,054 |
| Total Expenditures..... | <u>17,724,945</u> | <u>18,568,970</u> | <u>16,552,806</u> | <u>2,016,164</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>606,958</u> | <u>(237,067)</u> | <u>(775,368)</u> | <u>(538,301)</u> |
| OTHER FINANCING SOURCES | | | | |
| Sale of Capital Assets..... | - | - | 13,815 | 13,815 |
| Transfers In..... | 381,808 | 381,808 | 398,349 | 16,541 |
| Total Other Financing Sources..... | <u>381,808</u> | <u>381,808</u> | <u>412,164</u> | <u>30,356</u> |
| Net Change in Fund Balance..... | 988,766 | 144,741 | (363,204) | (507,945) |
| Fund Balance Beginning of Year..... | 2,356,704 | 2,356,704 | 2,356,704 | - |
| Fund Balance End of Year..... | <u>\$ 3,345,470</u> | <u>\$ 2,501,445</u> | <u>\$ 1,993,500</u> | <u>\$ (507,945)</u> |

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Property Taxes..... | \$ 16,360,000 | \$ 16,795,000 | \$ 17,183,917 | \$ 388,917 |
| Charges for Services..... | 690,500 | 690,500 | 759,433 | 68,933 |
| Intergovernmental..... | 3,986,400 | 3,971,400 | 6,142,702 | 2,171,302 |
| Donations..... | - | - | 3,486 | 3,486 |
| Other..... | - | - | 21,211 | 21,211 |
| Total Revenues..... | <u>21,036,900</u> | <u>21,456,900</u> | <u>24,110,749</u> | <u>2,653,849</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health: | | | | |
| Developmental Disabilities: | | | | |
| Personal Services | 8,443,617 | 8,443,617 | 7,640,323 | 803,294 |
| Fringe Benefits | 3,796,126 | 3,796,126 | 3,431,209 | 364,917 |
| Contractual Services | 5,995,602 | 5,644,426 | 4,466,964 | 1,177,462 |
| Materials and Supplies | 581,660 | 532,818 | 337,913 | 194,905 |
| Capital Outlay | 754,626 | 751,789 | 337,078 | 414,711 |
| Other | <u>6,479,586</u> | <u>5,578,081</u> | <u>5,577,811</u> | <u>270</u> |
| Total Expenditures..... | <u>26,051,217</u> | <u>24,746,857</u> | <u>21,791,298</u> | <u>2,955,559</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>(5,014,317)</u> | <u>(3,289,957)</u> | <u>2,319,451</u> | <u>5,609,408</u> |
| OTHER FINANCING SOURCE (USE) | | | | |
| Transfers in..... | 1,000,000 | 174,976 | 4,124 | (170,852) |
| Transfers Out..... | <u>(1,100,000)</u> | <u>(1,100,000)</u> | <u>(100,000)</u> | <u>1,000,000</u> |
| Total Other Financing Source (Use)..... | <u>(100,000)</u> | <u>(925,024)</u> | <u>(95,876)</u> | <u>829,148</u> |
| Net Change in Fund Balance | (5,114,317) | (4,214,981) | 2,223,575 | 6,438,556 |
| Fund Balance Beginning of Year | 31,605,282 | 31,605,282 | 31,605,282 | - |
| Prior Year Encumbrances Appropriated..... | <u>2,530,399</u> | <u>2,530,399</u> | <u>2,530,399</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 29,021,364</u> | <u>\$ 29,920,700</u> | <u>\$ 36,359,256</u> | <u>\$ 6,438,556</u> |

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--|---------------------|---------------------|----------------------|----------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Property Taxes..... | \$ 6,500,000 | \$ 6,668,000 | \$ 6,683,110 | \$ 15,110 |
| Charges for Services..... | 35,000 | 35,000 | 173,036 | 138,036 |
| Intergovernmental..... | 3,520,000 | 3,850,088 | 4,183,664 | 333,576 |
| Rent and Leases..... | 16,000 | 16,000 | 17,990 | 1,990 |
| Other..... | 262,100 | 262,100 | 84,004 | (178,096) |
| Total Revenues..... | <u>10,333,100</u> | <u>10,831,188</u> | <u>11,141,804</u> | <u>310,616</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health: | | | | |
| Alcohol, Drug Addiction, and Mental Health Board: | | | | |
| Personal Services | 834,654 | 834,654 | 798,074 | 36,580 |
| Fringe Benefits | 336,900 | 336,900 | 318,666 | 18,234 |
| Contractual Services | 8,185,509 | 8,180,474 | 7,972,325 | 208,149 |
| Materials and Supplies | 15,315 | 20,315 | 10,929 | 9,386 |
| Capital Outlay | 8,529,625 | 8,529,625 | 3,438,789 | 5,090,836 |
| Other | - | 343,088 | 343,088 | - |
| Total Expenditures..... | <u>17,902,003</u> | <u>18,245,056</u> | <u>12,881,871</u> | <u>5,363,185</u> |
| Net Change in Fund Balance..... | (7,568,903) | (7,413,868) | (1,740,067) | 5,673,801 |
| Fund Balance Beginning of Year..... | 11,673,202 | 11,673,202 | 11,673,202 | - |
| Prior Year Encumbrances Appropriated..... | <u>2,360,049</u> | <u>2,360,049</u> | <u>2,360,049</u> | <u>-</u> |
| Fund Balance End of Year..... | <u>\$ 6,464,348</u> | <u>\$ 6,619,383</u> | <u>\$ 12,293,184</u> | <u>\$ 5,673,801</u> |

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-------------------------------------|------------------|---------------|-------------------|----------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Property Taxes..... | \$ 7,315,812 | \$ 7,501,812 | \$ 7,666,968 | \$ 165,156 |
| Intergovernmental..... | 436,302 | 425,302 | 437,717 | 12,415 |
| Total Revenues..... | 7,752,114 | 7,927,114 | 8,104,685 | 177,571 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Child/Adult Protective Services: | | | | |
| Contractual Services | 5,660,529 | 5,660,529 | 395,443 | 5,265,086 |
| Net Change in Fund Balance..... | 2,091,585 | 2,266,585 | 7,709,242 | 5,442,657 |
| Fund Balance Beginning of Year..... | 13,143,398 | 13,143,398 | 13,143,398 | - |
| Fund Balance End of Year..... | \$ 15,234,983 | \$ 15,409,983 | \$ 20,852,640 | \$ 5,442,657 |

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--|------------------|-----------------|-------------------|----------------------------------|
| | Original | Final Budget | | |
| REVENUES | | | | |
| Total Revenues..... | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government - Legislative and Executive: | | | | |
| Fiscal Recovery: | | | | |
| Personal Services | 78,114 | 78,114 | 69,856 | 8,258 |
| Fringe Benefits | 24,523 | 24,523 | 19,495 | 5,028 |
| Contractual Services | 2,556,873 | 2,556,873 | 2,332,277 | 224,596 |
| Materials and Supplies | 2,500 | 2,500 | - | 2,500 |
| Capital Outlay | 2,709,351 | 2,709,351 | 1,869,680 | 839,671 |
| Total General Government - Legislative and Executive | 5,371,361 | 5,371,361 | 4,291,308 | 1,080,053 |
| General Government - Judicial: | | | | |
| Fiscal Recovery: | | | | |
| Personal Services | 26,815 | 26,815 | 23,980 | 2,835 |
| Fringe Benefits | 10,343 | 10,343 | 8,222 | 2,121 |
| Contractual Services | 129,897 | 129,897 | 118,487 | 11,410 |
| Capital Outlay | 1,346,460 | 1,346,460 | 929,171 | 417,289 |
| Total General Government - Judicial | 1,513,515 | 1,513,515 | 1,079,860 | 433,655 |
| Public Safety: | | | | |
| Fiscal Recovery: | | | | |
| Personal Services | 286,333 | 286,333 | 256,063 | 30,270 |
| Fringe Benefits | 120,520 | 120,520 | 95,808 | 24,712 |
| Contractual Services | 13,349 | 13,349 | 12,176 | 1,173 |
| Capital Outlay | 5,579,593 | 5,579,593 | 3,850,389 | 1,729,204 |
| Total Public Safety | 5,999,795 | 5,999,795 | 4,214,436 | 1,785,359 |
| Public Works: | | | | |
| Fiscal Recovery: | | | | |
| Capital Outlay | 1,025,957 | 1,025,957 | 707,997 | 317,960 |
| Health: | | | | |
| Fiscal Recovery: | | | | |
| Contractual Services | 1,348,559 | 1,348,559 | 1,230,102 | 118,457 |
| Human Services: | | | | |
| Fiscal Recovery: | | | | |
| Personal Services | 26,814 | 26,814 | 23,979 | 2,835 |
| Fringe Benefits | 10,341 | 10,341 | 8,221 | 2,120 |
| Contractual Services | 1,691,925 | 1,691,925 | 1,543,305 | 148,620 |
| Capital Outlay | 116,003 | 116,003 | 80,052 | 35,951 |
| Total Human Services | 1,845,083 | 1,845,083 | 1,655,557 | 189,526 |
| Total Expenditures..... | 17,104,270 | 17,104,270 | 13,179,260 | 3,925,010 |
| Net Change in Fund Balance..... | (17,104,270) | (17,104,270) | (13,179,260) | 3,925,010 |
| Fund Balance Beginning of Year..... | 15,392,297 | 15,392,297 | 15,392,297 | - |
| Prior Year Encumbrances Appropriated..... | 4,852,305 | 4,852,305 | 4,852,305 | - |
| Fund Balance End of Year..... | \$ 3,140,332 | \$ 3,140,332 | \$ 7,065,342 | \$ 3,925,010 |

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

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION PROPRIETARY FUNDS

December 31, 2023

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities - Internal Service Fund |
|---|---|-------------------|------------------------------|--|
| | Sewer Fund | Water Fund | Total Enterprise Funds | |
| ASSETS | | | | |
| Current Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 23,540,362 | \$ 13,666,402 | \$ 37,206,764 | \$ 6,658,577 |
| Cash and Cash Equivalents | | | | |
| in Segregated Accounts | 443,053 | 304,311 | 747,364 | - |
| Cash and Cash Equivalents with Fiscal Agent..... | - | - | - | 787,526 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 541,247 | - | 541,247 | - |
| Receivables: | | | | |
| Accounts | 1,476,395 | 1,216,042 | 2,692,437 | 1,640 |
| Interfund | 258,468 | 1,217 | 259,685 | 21,075 |
| Leases | - | 544,269 | 544,269 | - |
| Accrued Interest | 199 | 1,345 | 1,544 | 42,169 |
| Intergovernmental | 3,182 | 114 | 3,296 | - |
| Materials and Supplies Inventory..... | 167,988 | 178,104 | 346,092 | - |
| Prepaid Items..... | 476 | 476 | 952 | 202,565 |
| Total Current Assets..... | 26,431,370 | 15,912,280 | 42,343,650 | 7,713,552 |
| Noncurrent Assets: | | | | |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 995,780 | 6,011 | 1,001,791 | - |
| Special Assessment Receivable | 84,426 | 27,215 | 111,641 | - |
| Net Pension Asset | 6,030 | 6,030 | 12,060 | - |
| Capital Assets Not Being Depreciated | 1,736,934 | 3,172,190 | 4,909,124 | - |
| Capital Assets Being Depreciated (Net of Accumulated Depreciation) | 29,276,004 | 23,383,615 | 52,659,619 | - |
| Total Noncurrent Assets..... | 32,099,174 | 26,595,061 | 58,694,235 | - |
| Total Assets..... | 58,530,544 | 42,507,341 | 101,037,885 | 7,713,552 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Charge on Refunding | 106,124 | 67,856 | 173,980 | - |
| Asset Retirement Obligation | 636,293 | - | 636,293 | - |
| Pension | 408,187 | 408,187 | 816,374 | - |
| OPEB | 63,282 | 63,282 | 126,564 | - |
| Total Deferred Outflows of Resources | 1,213,886 | 539,325 | 1,753,211 | - |

(continued)

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS

(Continued)

December 31, 2023

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|---|---|---------------|------------------------|------------------------------------|
| | Sewer Fund | Water Fund | Total Enterprise Funds | Activities - Internal Service Fund |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 78,772 | \$ 171,167 | \$ 249,939 | \$ 9,397 |
| Contracts Payable | 256,358 | 19,708 | 276,066 | - |
| Accrued Wages and Benefits Payable | 27,042 | 28,506 | 55,548 | - |
| Retainage Payable | 30,952 | - | 30,952 | - |
| Interfund Payable | - | - | - | 85,252 |
| Intergovernmental Payable | 55,201 | 18,351 | 73,552 | 461 |
| Accrued Interest Payable | 8,860 | 6,547 | 15,407 | - |
| Claims payable | - | - | - | 1,643,961 |
| Employee Payroll Withholdings Payable | 1,183 | 2,989 | 4,172 | - |
| Current Portion of: | | | | |
| Compensated Absences Payable | 73,988 | 46,538 | 120,526 | - |
| Subscription Payable | 11,106 | 11,106 | 22,212 | - |
| OPWC Loans Payable | - | 6,661 | 6,661 | - |
| OWDA Loans Payable | 103,221 | 72,594 | 175,815 | - |
| General Obligation Bonds Payable | 920,000 | 618,000 | 1,538,000 | - |
| Total Current Liabilities | 1,566,683 | 1,002,167 | 2,568,850 | 1,739,071 |
| Long-Term Liabilities | | | | |
| (Net of Current Portion): | | | | |
| Customer Deposits Payable From | | | | |
| Restricted Assets | 995,780 | 6,011 | 1,001,791 | - |
| Compensated Absences | 88,710 | 41,243 | 129,953 | - |
| Subscription Payable | 36,763 | 36,763 | 73,526 | - |
| OPWC Loans Payable | - | 13,323 | 13,323 | - |
| OWDA Loans Payable | 287,639 | 1,302,320 | 1,589,959 | - |
| General Obligation Bonds Payable | 3,199,564 | 2,361,588 | 5,561,152 | - |
| Asset Retirement Obligation | 1,035,000 | - | 1,035,000 | - |
| Net Pension Liability | 978,236 | 978,236 | 1,956,472 | - |
| Net OPEB Liability | 20,625 | 20,625 | 41,250 | - |
| Total Long-Term Liabilities | 6,642,317 | 4,760,109 | 11,402,426 | - |
| Total Liabilities | 8,209,000 | 5,762,276 | 13,971,276 | 1,739,071 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Charge on Refunding | 12,520 | 5,554 | 18,074 | - |
| Leases | - | 544,269 | 544,269 | - |
| Pension | 10,093 | 10,093 | 20,186 | - |
| OPEB | 6,837 | 6,837 | 13,674 | - |
| Total Deferred Inflows of Resources | 29,450 | 566,753 | 596,203 | - |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 26,885,895 | 22,250,935 | 49,136,830 | - |
| Restricted for: | | | | |
| Capital Projects | - | 57,579 | 57,579 | - |
| Pension Plan | 6,030 | 6,030 | 12,060 | - |
| Unrestricted | 24,614,055 | 14,403,093 | 39,017,148 | 5,974,481 |
| Total Net Position | \$ 51,505,980 | \$ 36,717,637 | 88,223,617 | \$ 5,974,481 |

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

| | |
|--|----------------------|
| Net position of business-type activities | 112,030 |
| | <u>\$ 88,335,647</u> |

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Business-type Activities - Enterprise Funds | | | Governmental |
|---|--|----------------------|-------------------------------|---|
| | Sewer Fund | Water Fund | Total Enterprise Funds | Activities - Internal Service Fund |
| OPERATING REVENUES: | | | | |
| Charges for Services | \$ 6,005,056 | \$ 4,365,042 | \$ 10,370,098 | \$ 18,045,559 |
| Leases | - | 20,544 | 20,544 | - |
| Total Operating Revenues | <u>6,005,056</u> | <u>4,385,586</u> | <u>10,390,642</u> | <u>18,045,559</u> |
| OPERATING EXPENSES: | | | | |
| Personal Services | 724,569 | 699,471 | 1,424,040 | - |
| Fringe Benefits | 317,792 | 304,714 | 622,506 | - |
| Contractual Services | 1,710,040 | 1,184,156 | 2,894,196 | 669,400 |
| Materials and Supplies | 206,092 | 680,641 | 886,733 | 9,996 |
| Claims | - | - | - | 18,609,718 |
| Other Operating Expenses | 2,898 | 4,554 | 7,452 | - |
| Depreciation/Amortization | 1,158,525 | 1,127,432 | 2,285,957 | - |
| Total Operating Expenses | <u>4,119,916</u> | <u>4,000,968</u> | <u>8,120,884</u> | <u>19,289,114</u> |
| Operating Income (Loss) | <u>1,885,140</u> | <u>384,618</u> | <u>2,269,758</u> | <u>(1,243,555)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| Investment Earnings and Other Interest | 24,344 | 34,230 | 58,574 | 166,674 |
| Loss on Disposal of Capital Assets | - | (541) | (541) | - |
| Interest Expense | (175,724) | (129,786) | (305,510) | - |
| Other Non-Operating Revenues | 538 | 4,510 | 5,048 | - |
| Total Non-Operating Revenues (Expenses) | <u>(150,842)</u> | <u>(91,587)</u> | <u>(242,429)</u> | <u>166,674</u> |
| Gain (Loss) Before Capital Contributions..... | 1,734,298 | 293,031 | 2,027,329 | (1,076,881) |
| Capital Contributions | 2,601,872 | 2,140,234 | 4,742,106 | - |
| Change in Net Position | 4,336,170 | 2,433,265 | 6,769,435 | (1,076,881) |
| Net Position Beginning of Year..... | <u>47,169,810</u> | <u>34,284,372</u> | | <u>7,051,362</u> |
| Net Position End of Year | <u>\$ 51,505,980</u> | <u>\$ 36,717,637</u> | | <u>\$ 5,974,481</u> |

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

| | |
|--|---------------------|
| Change in net position of business-type activities | (65,322) |
| | <u>\$ 6,704,113</u> |

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

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2023

| | Business-type Activities - Enterprise Funds | | | Governmental Activities - Internal Service Fund |
|---|---|---------------|------------------------------|--|
| | Sewer Fund | Water Fund | Total Enterprise Funds | |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers..... | \$ 5,899,164 | \$ 4,297,363 | \$ 10,196,527 | \$ - |
| Cash Received from Transactions with Other Funds..... | - | - | - | 16,300,680 |
| Cash Received from Transactions for Outside Organizations..... | - | - | - | 1,747,842 |
| Cash Payments for Employee Services and Benefits | (865,140) | (791,135) | (1,656,275) | - |
| Cash Payments for Goods and Services..... | (1,881,032) | (1,869,456) | (3,750,488) | (867,273) |
| Cash Payments for Claims..... | - | - | - | (18,522,395) |
| Cash Payments for Transactions with Other Funds..... | (144,454) | (153,395) | (297,849) | - |
| Other Operating Expenses..... | (2,898) | (4,554) | (7,452) | - |
| Other Non-Operating Revenues..... | 1,588 | 4,483 | 6,071 | 127,724 |
| Customer Deposits Received..... | 100,968 | - | 100,968 | - |
| Customer Deposits Returned..... | (149,500) | - | (149,500) | - |
| Net Cash Provided by (Used for) Operating Activities..... | 2,958,696 | 1,483,306 | 4,442,002 | (1,213,422) |
| Cash Flows From Capital and Related Financing Activities | | | | |
| Tap-In Fees..... | 1,075,384 | 1,056,185 | 2,131,569 | - |
| Sale of Capital Assets..... | - | 2,535 | 2,535 | - |
| Special Assessments | 9,496 | 3,322 | 12,818 | - |
| Leases..... | - | 20,544 | 20,544 | - |
| Leases Interest..... | - | 16,666 | 16,666 | - |
| Acquisition of Capital Assets..... | (456,276) | (878,125) | (1,334,401) | - |
| Capital Grants from Other Funds..... | 163,279 | 92,306 | 255,585 | - |
| Principal Paid on Subscription..... | (10,577) | (10,577) | (21,154) | - |
| Principal Paid on OWDA Loan..... | (97,630) | (71,413) | (169,043) | - |
| Principal Paid on OPWC Loan..... | (4,279) | (6,661) | (10,940) | - |
| Principal Paid on General Obligation Bonds..... | (900,500) | (608,500) | (1,509,000) | - |
| Interest Paid on Subscription | (2,623) | (2,623) | (5,246) | - |
| Interest Paid on OWDA Loan..... | (18,536) | (17,063) | (35,599) | - |
| Interest Paid on General Obligation Bonds..... | (121,644) | (89,535) | (211,179) | - |
| Net Cash Used for Capital and Related Financing Activities | (363,906) | (492,939) | (856,845) | - |
| Cash Flows From Investing Activities | | | | |
| Investment Earnings and Other Interest..... | 23,754 | 16,090 | 39,844 | 146,475 |
| Net Increase (Decrease) in Cash and Cash Equivalents..... | 2,618,544 | 1,006,457 | 3,625,001 | (1,066,947) |
| Cash and Cash Equivalents Beginning of Year..... | 22,901,898 | 12,970,267 | 35,872,165 | 8,513,050 |
| Cash and Cash Equivalents End of Year..... | \$ 25,520,442 | \$ 13,976,724 | \$ 39,497,166 | \$ 7,446,103 |

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2023

| | Business-type Activities - Enterprise Funds | | | Governmental Activities - Internal Service Fund |
|--|---|---------------------|------------------------------|--|
| | Sewer Fund | Water Fund | Total Enterprise Funds | |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | | | | |
| Operating Income (Loss)..... | \$ 1,885,140 | \$ 384,618 | \$ 2,269,758 | \$ (1,243,555) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities: | | | | |
| Other Non-Operating Revenues | 538 | 4,510 | 5,048 | - |
| Depreciation/Amortization Expense | 1,158,525 | 1,127,432 | 2,285,957 | - |
| (Increases) Decreases in Assets: | | | | |
| Accounts Receivable | (104,981) | (67,933) | (172,914) | 159,557 |
| Intergovernmental Receivable | (95) | (7) | (102) | - |
| Interfund Receivable | 234 | 234 | 468 | - |
| Materials and Supplies Inventory | (47,490) | (32,594) | (80,084) | - |
| Prepaid Items | 135 | 1,825 | 1,960 | (200,268) |
| Net Pension Asset | 550 | 550 | 1,100 | - |
| Decrease in Deferred Outflows - Asset Retirement Obligation ... | 25,767 | - | 25,767 | - |
| Decrease in Deferred Outflows - Pension | 198,661 | 198,661 | 397,322 | - |
| Decrease in Deferred Outflows - OPEB | 47,447 | 47,447 | 94,894 | - |
| Increases (Decreases) in Liabilities: | | | | |
| Accounts Payable | 28,645 | 11,589 | 40,234 | 4,238 |
| Contracts Payable | 16,708 | 19,708 | 36,416 | - |
| Accrued Wages and Benefits Payable | 1,809 | 5,308 | 7,117 | - |
| Compensated Absences Payable | 3,763 | 998 | 4,761 | - |
| Interfund Payable | - | - | - | 10,047 |
| Intergovernmental Payable | (10,791) | (5,953) | (16,744) | (1,894) |
| Customer Deposits | (48,532) | - | (48,532) | - |
| Claims Payable | - | - | - | 58,453 |
| Employee Payroll Withholdings Payable | (4,649) | 145 | (4,504) | - |
| Net Pension Liability | 31,458 | 31,458 | 62,916 | - |
| Net OPEB Liability | (305) | (305) | (610) | - |
| Decrease in Deferred Inflows - Leases | - | (20,544) | (20,544) | - |
| Decrease in Deferred Inflows - Pension | (145,637) | (145,637) | (291,274) | - |
| Decrease in Deferred Inflows - OPEB | (78,204) | (78,204) | (156,408) | - |
| Net Cash Provided by (Used for) Operating Activities..... | <u>\$ 2,958,696</u> | <u>\$ 1,483,306</u> | <u>\$ 4,442,002</u> | <u>\$ (1,213,422)</u> |

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$9,331 for accounts payable during 2022 and \$239,650 for contracts payable and \$30,952 for retainage payable during 2023. The Sewer Fund had \$18,000 in accounts receivable for tap-in fees as of December 31, 2022, and \$16,800 as of December 31, 2023. The Sewer Fund had \$60,527 in unrecorded cash as of December 31, 2022, \$50,520 in tap-in fees, \$4,000 in utility deposits, \$175 in charges for services, and \$5,832 in employee payroll withholdings. The Sewer Fund had \$64,341 in unrecorded cash as of December 31, 2023, \$58,545 in tap-in fees, \$4,500 in utility deposits, \$113 in charges for services, and \$1,183 in employee payroll withholdings. The Sewer Fund received \$1,052,055 in contributions from developers in sewer lines in 2022 and \$1,107,601 during 2023. During 2023, the Sewer Fund had an inception of a subscription for \$58,446.

Water Fund payables relating to the acquisition of capital assets totaled \$20,206 for contracts payable during 2022, there were none for 2023. The Water Fund had \$47,809 in unrecorded cash as of December 31, 2022, \$44,410 in tap-in fees, \$555 in charges for services, and \$2,844 in employee payroll withholdings. In 2023, the Water Fund had \$52,377 in unrecorded cash as of December 31, 2023, \$49,275 in tap-in fees, \$113 in charges for services, and \$2,989 in employee payroll withholdings. The Water Fund had \$162,102 in accounts receivable for tap-in fees for December 31, 2022, and \$329,708 in accounts receivable for tap-in fees for December 31, 2023. The Water Fund received \$592,682 in contributions from developers in water lines in 2022 and \$824,137 during 2023. During 2023, the Water Fund had an inception of a subscription for \$58,446.

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

Fairfield County, Ohio

STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2023

ASSETS

| | | |
|--|----|--------------------|
| Equity in Pooled Cash and Cash Equivalents | \$ | 20,060,384 |
| Cash and Cash Equivalents in Segregated Accounts | | 2,085,043 |
| Receivables: | | |
| Property Taxes | | 232,894,323 |
| Accounts | | 950,434 |
| Special Assessments | | 998,145 |
| Intergovernmental | | 5,206,033 |
| Tax Increment Financing Receivable | | 5,925,220 |
| Total Assets | | <u>268,119,582</u> |

LIABILITIES

| | | |
|---------------------------------|--|-------------------|
| Accounts Payable | | 692,539 |
| Intergovernmental Payable | | 14,939,830 |
| Total Liabilities | | <u>15,632,369</u> |

DEFERRED INFLOWS OF RESOURCES

| | | |
|--|--|--------------------|
| Property Taxes not Levied to Finance Current Year Operations | | 221,722,059 |
| Payment in Lieu of Taxes not Intended to Finance Current Year Operations | | 5,925,220 |
| Total Deferred Inflows of Resources | | <u>227,647,279</u> |

NET POSITION

| | | |
|--|----|-------------------|
| Restricted for Individuals, Organizations, and Other Governments | \$ | <u>24,839,934</u> |
|--|----|-------------------|

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

Fairfield County, Ohio

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2023

| ADDITIONS | |
|--|----------------------|
| Intergovernmental | \$ 11,021,361 |
| Amounts Received as Fiscal Agent | 17,665,479 |
| Licenses, Permits, and Fees for Other Governments | 1,450,382 |
| Fines, Forfeitures, and Settlements for Other Governments | 83,765,243 |
| Property Tax Collections for Other Governments | 215,117,044 |
| Tax Increment Financing Collections for Other Governments | 5,429,221 |
| Sheriff Sale Collections for Other Governments | 189,573 |
| Contributions from Individuals | 367,289 |
| Amounts Received for Others | 7,735,282 |
| Other | 322,152 |
| Total Additions | <u>343,063,026</u> |
| DEDUCTIONS | |
| Distributions as Fiscal Agent | 16,709,422 |
| Distributions of State Funds to Other Governments | 11,021,361 |
| Distributions to the State of Ohio | 367,289 |
| Licenses and Permits and Fees Distributions to Other Governments | 1,426,826 |
| Fines, Forfeitures, and Settlements Distributions to Other Governments | 85,231,823 |
| Property Tax Distributions to Other Governments | 212,771,449 |
| Tax Increment Financing to Other Governments | 5,427,677 |
| Special Assessment Distributions to Other Governments | 119,757 |
| Sheriff Sale Distributions to Other Governments | 188,645 |
| Distributions to Individuals | 7,325,313 |
| Total Deductions | <u>340,589,562</u> |
| Increase in Fiduciary Net Position | 2,473,464 |
| Net Position Beginning of Year | <u>22,366,470</u> |
| Net Position End of Year | <u>\$ 24,839,934</u> |

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

Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1 - REPORTING ENTITY

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

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

Reporting Entity

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

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

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

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

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

Fairfield County Transportation Improvement District. The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2023, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority. Financial statements can be obtained by writing to the Fairfield County Port Authority 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Sections 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling, and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. During 2023, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, Second Floor, Lancaster, Ohio 43130.

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

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

Fairfield County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Fairfield 33 Development is a board of private and public entities within the United States Route 33 corridor within Fairfield County. It is established as a separate entity for the purpose of development and a liaison for businesses interested in the area. Board members adopt their own budget, authorize expenditures, and do not rely on the County to finance deficits.

Jointly Governed, Related Organizations, Joint Ventures, and Risk Sharing Pools. The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Risk Sharing Pools. These organizations are presented in Notes 21 through 24. The organizations are:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

Fund Accounting

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

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

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

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

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Fiscal Recovery Fund. The Fiscal Recovery Fund accounts for restricted Coronavirus funding from the federal government through the American Rescue Plan Act. The money can be used to address the Coronavirus pandemic's harmful economic and health effects.

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

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

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

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

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

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

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

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

Measurement Focus

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

Fund Financial Statements. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

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

Basis of Accounting

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, asset retirement obligations, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, leases, deferred charge on refunding, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. 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; lodging taxes; sales taxes; charges for services; licenses and permits; fines, forfeitures, and settlements; intergovernmental; special assessments; investment earnings and other interest; rent and leases; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

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

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

Budgetary Process

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

Equity in Pooled Cash, Cash Equivalents, and Investments

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

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

During 2023, investments were limited to STAR Ohio, money market mutual funds, negotiable certificates of deposit, federal agency securities, United States treasury bills and notes, corporate notes, and governmental entity bonds.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2023.

STAR Ohio (the State Treasury Asset Reserve of 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 an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment Earnings and Other Interest revenue credited to the General Fund during 2023 amounted to \$12,137,716, which includes \$10,153,260 assigned from other County funds.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

Receivables and Payables

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

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

Inventory

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

Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2023, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Internal Balances

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

Restricted Assets

The County has set aside certain resources in the General Fund; Alcohol, Drug Addiction, and Mental Health Board Special Revenue Fund; various capital projects funds; and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer Enterprise Fund is for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted assets in the Sewer and Water Enterprise Funds also represents amounts held in trust by the pension plan for future benefits. Restricted cash and cash equivalents in the Alcohol, Drug Addiction, and Mental Health Board Special Revenue Fund and the remaining nonmajor capital projects funds are for retainage payable owed to contractors for construction services.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Interfund Activity

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

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

Capital Assets

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

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. In prior years, the County maintained a capitalization threshold of five thousand dollars. Beginning January 1, 2023, the County updated their capitalization threshold policy to ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

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

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

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

The County is reporting intangible right to use assets related to lease assets and subscription assets. The lease assets include buildings and improvements and equipment, furniture, and fixtures; and they represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Bond Premiums and Issuance Costs

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Deferred Charge on Refunding

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

Pensions/Other Postemployment Benefits (OPEB)

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

Fund Balance

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

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund,

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits. Net position restricted for other purposes are primarily for net position of the Fiscal Recovery, County Hotel Lodging, Emergency Management and Homeland Security, Marriage License, Bateson Beach, Litter Enforcement, Reese-Peters Home, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, Target Community Alternative to Prison Grant, and Healthy Aging Grant.

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

Capital Contributions

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

Estimates

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

Operating Revenues and Expenses

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Leases and SBITAs

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2023, no extraordinary or special items occurred.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

For 2023, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No.96, *Subscription-Based Information Technology Arrangements*; and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update – 2021 (other than question 5.1)*.

NOTE 4 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2023:

| | <u>Deficit Fund Balances</u> |
|---|------------------------------|
| <u>Special Revenue Fund:</u> County Hotel Lodging | (\$187) |
| <u>Capital Projects Fund:</u> Airport Construction Grant | (241,744) |

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of expected monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair value (GASB 31) adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

| | General Fund | Community Services Fund | Developmental Disabilities Fund | Alcohol, Drug Addiction, and Mental Health Board Fund | Child/Adult Protective Services Fund | Fiscal Recovery Fund |
|---|---------------------|-------------------------------|---------------------------------------|--|---|----------------------------|
| GAAP Basis | \$ 11,267,434 | \$ (584,663) | \$ 4,097,699 | \$ (105,246) | \$ 7,760,587 | \$ 115,072 |
| Net adjustment for revenue accruals | (853,158) | 348,594 | 43,645 | (132,758) | - | (6,908,631) |
| Net adjustment for expenditure accruals | (787,788) | (165,298) | (63,565) | 397,549 | (15,204) | (273,866) |
| Beginning of year: | | | | | | |
| Unreported cash and interest | 133,274 | 33,220 | 376,958 | - | - | - |
| GASB 31 adjustment | (8,269,433) | - | - | - | - | - |
| Segregated accounts | 304,647 | - | - | - | - | - |
| Custodial cash allocation | 665,145 | 62,587 | 645,491 | 231,940 | 261,832 | 935 |
| Prepaid items | 322,487 | 1,277 | 24,557 | 4,180 | - | - |
| End of year: | | | | | | |
| Unreported cash and interest | (353,016) | (12,677) | (117,109) | (9,197) | - | - |
| GASB 31 adjustment | 3,542,127 | - | - | - | - | - |
| Segregated accounts | 320,774 | - | - | - | - | - |
| Custodial cash allocation | (652,025) | (40,229) | (704,607) | (264,286) | (297,973) | (3,080) |
| Prepaid items | (281,225) | - | (2,848) | (12,300) | - | (115,072) |
| Advances in | 2,124,788 | - | - | - | - | - |
| Advances out | (2,532,228) | - | - | - | - | - |
| Encumbrances | (3,181,757) | (6,015) | (2,076,646) | (1,849,949) | - | (5,994,618) |
| Budget Basis | <u>\$ 1,770,046</u> | <u>\$ (363,204)</u> | <u>\$ 2,223,575</u> | <u>\$ (1,740,067)</u> | <u>\$ 7,709,242</u> | <u>\$ (13,179,260)</u> |

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

At December 31, 2023, the County's internal service fund had a balance of \$787,526 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

Cash on Hand. At year end, the County had \$654,171 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Investments. Investments are reported at fair value. As of December 31, 2023, the County had the following investments:

| Measurement/Investment | Measurement Amount | Maturity | Bond Ratings | Rating Agency | Percent of Total Investments |
|---|------------------------------|-------------------|-----------------|------------------------|------------------------------------|
| <i><u>Net Asset Value Per Share:</u></i> | | | | | |
| STAR Ohio | <u>\$ 35,179,964</u> | Average 46 Days | AAAm | Standard and Poor's | 14.25% |
| <i><u>Fair Value - Level One Inputs</u></i> | | | | | |
| Money Market Fund Accounts | <u>1,538,628</u> | Under one year | N/A | N/A | 0.62% |
| <i><u>Fair Value - Level Two Inputs</u></i> | | | | | |
| Federal Farm Credit Bank Bonds | 23,202,460 | Under five years | Aaa | Moody's | 9.40% |
| Federal Home Loan Mortgage Corporation Notes | 27,216,686 | Under five years | Aaa | Moody's | 11.03% |
| Federal Home Loan Bank Bonds | 75,344,022 | Under five years | Aaa | Moody's | 30.53% |
| Federal National Mortgage Association Notes | 5,217,568 | Under two years | Aaa | Moody's | 2.11% |
| United States Treasury Bills | 1,468,665 | Under one year | Aaa | Moody's | 0.60% |
| United States Treasury Notes | 31,344,290 | Under four years | Aaa | Moody's | 12.70% |
| Municipal Bond | 192,614 | Under one year | AA1 | Moody's | 0.08% |
| Corporation Notes | 10,934,560 | Under three years | A2 | Moody's | 4.43% |
| Corporation Notes | 28,656,016 | Under three years | A1 | Moody's | 11.61% |
| Negotiable Certificates of Deposit | <u>6,519,080</u> | Under four years | N/A | N/A | 2.64% |
| <i>Total Fair Value - Level Two Inputs</i> | <u>210,095,961</u> | | | | |
| Total | <u><u>\$ 246,814,553</u></u> | | | | |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. The County's investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Credit Risk. STAR Ohio carries a rating of AAAm by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization. All other investments have a Moody's rating which are listed in the prior investment table. The money market mutual funds and the negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2023 for real and public utility property taxes represent the collection of 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed values as of January 1, 2023, the lien date. Real property taxes which are levied in 2023 are collected in and intended to finance 2024. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2023 represent the collection of 2022 taxes. Public utility property taxes received in 2023 became a lien on December 31, 2022, were levied after October 1, 2023, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2023, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2023 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------|
| Real Property | \$ 5,358,869,590 |
| Public Utility Personal Property | <u>477,227,550</u> |
| Total Assessed Property Value | <u>\$ 5,836,097,140</u> |

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2023, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2023, consisted of taxes, accounts (billings for outstanding court costs, user charged services, including unbilled utility services, and opioid settlement monies), interfund, special assessments, accrued interest, loans, leases, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$1,200,871 and \$108,748 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$1,002,900 for the Federal Economic Development Assistance program and \$98,353 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County’s special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$93,247 for business-type activities. The County has \$38,650 in delinquent special assessments at December 31, 2023. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2023, were \$2,467,908. All other remaining receivables are expected to be collected within one year except for notes, an opioid settlement, and leases, which are discussed separately in this note.

A summary of the principal items of intergovernmental receivables follows:

| | <u>Amounts</u> | | <u>Amounts</u> |
|---|----------------|---------------------------------------|-----------------------------|
| Governmental Activities: | | Governmental Activities: | |
| Local Government | \$ 838,527 | Law Library Services | \$ 1,943 |
| Casino Revenues | 1,178,489 | Targeting Community Alternatives to | |
| Homestead and Rollback | 1,986,349 | Prison Grant | 179,488 |
| Youth Services Grants | 343,402 | Home Grant | 34,977 |
| Adult Community Based Corrections Grant | 99,154 | Airport Construction Grants | 326,096 |
| Recycling and Litter Prevention Grant | 1,450 | Land Bank Reimbursement | 37,050 |
| Sheriff Services | 374,221 | Victims of Crime Grant | 6,986 |
| Gasoline Tax | 1,963,326 | Community Development | |
| Motor Vehicle License Tax | 1,761,288 | Block Formula Grants | 1,661,801 |
| Training Reimbursements | 76,608 | Justice for Families Grant | 16,346 |
| Public Defender Reimbursements | 379,765 | Major Crimes Unit Grants | 108,633 |
| Municipal Court Fees | 15,155 | Workforce Development Grant | - |
| Election Expenses | 112,942 | Cyber Security Measurers Grant | 20,000 |
| Developmental Disability Grants | 556,830 | Road and Bridge Grant | 8,255 |
| Developmental Disability Services | 138,957 | Miscellaneous | 11,107 |
| Mental Health Grants | 1,815,802 | Total Governmental Activities | <u>15,384,187</u> |
| Mental Health Services | 19,568 | | |
| Child Support Enforcement Agency Services | 34,447 | Business-Type Activities: | |
| Children Services Grant | 1,041,314 | Sewer Fees and Reimbursements | 3,182 |
| Children Services Foster Parent Training | 1,305 | Water Fees and Reimbursements | 114 |
| Children Services Foster Care | | Total Business-Type Activities | <u>3,296</u> |
| Reimbursements | 212,606 | | |
| Hunter's Run Reimbursement | \$ 20,000 | Total Intergovernmental | |
| | | Receivables | <u><u>\$ 15,387,483</u></u> |

Notes Receivable

In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new court facility. The City of Lancaster pays down on the note’s principal

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

balance. The outstanding balance of the note was \$720,000 at the end of 2022. In December 2023, the outstanding note balance in the amount of \$720,000 matured and a new note was issued in the amount of \$540,000 which matures on December 13, 2024. This note purchase is reflected as notes receivable on the financial statements.

In 2022, the County also purchased an original note from the City of Lancaster for \$1,475,000 which was used by the City of Lancaster to pay the costs of the construction and replacement of the Miller Park Water Treatment Plant, the acquisition of property, and other various purposes. At the end of 2023, the outstanding balance was \$975,000 maturing in February 2024. In February 2024, the City of Lancaster rolled this note into a new note in the amount of \$475,000. This note purchase is also reflected as notes receivable on the financial statements.

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivables. As a participating subdivision, the County reported \$1,254,035 as an accounts receivable related to opioid settlement monies in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$142,577 expected to be collected in 2024.

Leases Receivable

The County is reporting leases receivable of \$258,860 in the General Fund and \$544,269 in the Water Enterprise Fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$118,191 and other interest revenue of \$3,363 in the General Fund and recognized lease revenue of \$20,544 and other interest revenue of \$16,666 in Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

The County's General Fund leased office space to various governmental entities and the Water Enterprise Fund leased cell tower space to T-Mobile.

| Company | Lease Commencement Date | Years | Lease Ending Date | Payment Method |
|--------------------------------|-------------------------------|-------|-------------------------|-------------------|
| U.S. Department of Agriculture | 2021 | 2 | 2023 | Monthly |
| Ohio Bureau of Motor Vehicles | 2021 | 2 | 2023 | Quarterly |
| Ohio Bureau of Motor Vehicles | 2021 | 2 | 2023 | Monthly |
| Ohio Bureau of Motor Vehicles | 2023 | 2 | 2025 | Quarterly |
| Ohio Bureau of Motor Vehicles | 2023 | 2 | 2025 | Monthly |
| U.S. Department of Agriculture | 2023 | 11 | 2034 | Monthly |
| T-Mobile | 2022 | 16 | 2038 | Monthly |

A summary of future lease amounts receivable is as follows:

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| Year | General Fund | | Water Enterprise Fund | |
|-----------|-------------------|------------------|-----------------------|-------------------|
| | Principal | Interest | Principal | Interest |
| 2024 | \$ 61,882 | \$ 7,208 | \$ 21,355 | \$ 16,036 |
| 2025 | 42,803 | 8,395 | 22,005 | 15,387 |
| 2026 | 14,999 | 7,206 | 22,674 | 14,717 |
| 2027 | 15,749 | 6,456 | 23,364 | 14,028 |
| 2028 | 16,536 | 5,668 | 25,020 | 13,306 |
| 2029-2033 | 95,945 | 15,077 | 138,980 | 54,547 |
| 2034-2038 | 10,946 | 157 | 290,871 | 27,745 |
| | <u>\$ 258,860</u> | <u>\$ 50,167</u> | <u>\$ 544,269</u> | <u>\$ 155,766</u> |

Payment in Lieu of Taxes

On July 27, 2023, the County entered into a tax increment financing program with the DHL Supply Chain for property within the unincorporated boundaries of the County. This agreement was established pursuant to Ohio Revised Code Sections 5709.77 through 5709.80. In 2023, the County received payment in lieu of taxes from the DHL Supply Chain in the amount of \$527,713. There was no receivable for 2023 due to no payments being expected in 2024. There will be additional payments in years 2025 and 2026 as specified in the agreement.

NOTE 9 - PERMISSIVE SALES TAX

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

| | Balance 12/31/2022 | Additions | Reductions | Balance 12/31/2023 |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| <u>GOVERNMENTAL ACTIVITIES</u> | | | | |
| <u>Non Depreciated/Amortized Capital Assets</u> | | | | |
| Land | \$ 6,668,349 | \$ 365,000 | \$ - | \$ 7,033,349 |
| Construction in Progress | 12,419,051 | 8,349,347 | (9,528,696) | 11,239,702 |
| Total Non Depreciated/Amortized Capital Assets | 19,087,400 | 8,714,347 | (9,528,696) | 18,273,051 |
| <u>Depreciated Capital Assets</u> | | | | |
| <u>Tangible Assets</u> | | | | |
| Buildings and Improvements | 92,815,179 | 8,686,283 | - | 101,501,462 |
| Improvements other than Buildings | 12,942,281 | 921,901 | (174,219) | 13,689,963 |
| Equipment, Furniture, and Fixtures | 12,847,593 | 2,239,831 | (280,303) | 14,807,121 |
| Infrastructure | 255,477,562 | 4,952,712 | (859,411) | 259,570,863 |
| Vehicles | 11,215,417 | 1,642,821 | (444,161) | 12,414,077 |
| Total Tangible Assets | 385,298,032 | 18,443,548 | (1,758,094) | 401,983,486 |
| <u>Intangible Right to Use Lease Assets</u> | | | | |
| Buildings and Improvements | 1,009,314 | 111,041 | (19,081) | 1,101,274 |
| Equipment, Furniture, and Fixtures | 160,584 | 162,507 | (23,701) | 299,390 |
| Total Intangible Right to Use Lease Assets | 1,169,898 | 273,548 | (42,782) | 1,400,664 |
| <u>Intangible Right to Use Subscription Assets</u> | | | | |
| Software | - | 404,263 | - | 404,263 |
| Total Intangible Assets | 1,169,898 | 677,811 | (42,782) | 1,804,927 |
| Total Depreciable Capital Assets | 386,467,930 | 19,121,359 | (1,800,876) | 403,788,413 |
| <u>Less Accumulated Depreciation/Amortization</u> | | | | |
| <u>Depreciation</u> | | | | |
| Buildings and Improvements | 36,544,093 | 2,919,602 | - | 39,463,695 |
| Improvements other than Buildings | 5,670,771 | 522,896 | (174,219) | 6,019,448 |
| Equipment, Furniture, and Fixtures | 9,078,747 | 929,996 | (266,924) | 9,741,819 |
| Infrastructure | 122,925,536 | 5,735,266 | (796,758) | 127,864,044 |
| Vehicles | 7,898,799 | 1,073,118 | (388,532) | 8,583,385 |
| Total Depreciation | 182,117,946 | 11,180,878 | (1,626,433) | 191,672,391 |
| <u>Amortization</u> | | | | |
| <u>Intangible Right to Use Lease Assets</u> | | | | |
| Buildings and Improvements | 179,956 | 288,900 | (19,081) | 449,775 |
| Equipment, Furniture, and Fixtures | 56,576 | 66,981 | (23,701) | 99,856 |
| Total Lease Assets | 236,532 | 355,881 | (42,782) | 549,631 |
| <u>Intangible Right to Use Subscription Assets</u> | | | | |
| Software | - | 46,108 | - | 46,108 |
| Total Intangible Assets | 236,532 | 401,989 | (42,782) | 595,739 |
| Total Accumulated Depreciation/Amortization | 182,354,478 | 11,582,867 | (1,669,215) | 192,268,130 |
| Total Depreciable Capital Assets, Net | 204,113,452 | 7,538,492 * | (131,661) | 211,520,283 |
| Governmental Activities Capital Assets, Net | \$ 223,200,852 | \$ 16,252,839 | \$ (9,660,357) | \$ 229,793,334 |

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$9,528,696 as a result of completion of various projects. Of this amount, \$8,010,358 was reclassified to buildings and improvements; \$489,736 was reclassified to improvements other than buildings; \$104,022 was reclassified to equipment, furniture, and fixtures; and \$924,580 was reclassified to infrastructure.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

*Depreciation/amortization expense was charged to governmental activities as follows:

| <u>Governmental Activities:</u> | <u>Depreciation</u> | <u>Lease Assets Amortization</u> | <u>Subscription Amortization</u> | <u>Total</u> |
|---------------------------------|----------------------|--------------------------------------|--------------------------------------|----------------------|
| General Government: | | | | |
| Legislative and Executive | \$ 1,137,542 | \$ 3,540 | \$ 31,680 | \$ 1,172,762 |
| Judicial | 134,110 | 89,933 | - | 224,043 |
| Public Safety | 2,193,209 | - | 14,428 | 2,207,637 |
| Public Works | 6,641,165 | - | - | 6,641,165 |
| Health | 308,441 | 174,176 | - | 482,617 |
| Human Services | 456,964 | 88,232 | - | 545,196 |
| Transportation | 309,447 | - | - | 309,447 |
| Total | \$ 11,180,878 | \$ 355,881 | \$ 46,108 | \$ 11,582,867 |

| | <u>Balance 12/31/2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/2023</u> |
|---|-------------------------------|---------------------|-----------------------|-------------------------------|
| <u>BUSINESS-TYPE ACTIVITIES</u> | | | | |
| <u>Non Depreciated/Amortized Capital Assets</u> | | | | |
| Land | \$ 3,517,855 | \$ 151,971 | \$ - | \$ 3,669,826 |
| Construction in Progress | 1,688,519 | 867,760 | (1,316,981) | 1,239,298 |
| Total Non Depreciated/Amortized Capital Assets | 5,206,374 | 1,019,731 | (1,316,981) | 4,909,124 |
| <u>Depreciated Capital Assets</u> | | | | |
| <u>Tangible Assets</u> | | | | |
| Buildings and Improvements | 23,469,865 | 307,127 | - | 23,776,992 |
| Equipment, Furniture, and Fixtures | 657,887 | 62,464 | - | 720,351 |
| Infrastructure | 67,718,213 | 3,248,719 | - | 70,966,932 |
| Vehicles | 782,416 | 186,144 | (15,379) | 953,181 |
| Total Tangible Assets | 92,628,381 | 3,804,454 | (15,379) | 96,417,456 |
| <u>Intangible Right to Use Subscription Assets</u> | | | | |
| Software | - | 116,892 | - | 116,892 |
| Total Depreciable Capital Assets | 92,628,381 | 3,921,346 | (15,379) | 96,534,348 |
| <u>Less Accumulated Depreciation/Amortization</u> | | | | |
| <u>Depreciation</u> | | | | |
| Buildings and Improvements | 13,117,556 | 736,937 | - | 13,854,493 |
| Equipment, Furniture, and Fixtures | 518,961 | 36,234 | - | 555,195 |
| Infrastructure | 27,324,500 | 1,437,977 | - | 28,762,477 |
| Vehicles | 640,058 | 53,655 | (12,303) | 681,410 |
| Total Depreciation | 41,601,075 | 2,264,803 | (12,303) | 43,853,575 |
| <u>Intangible Right to Use Subscription Assets</u> | | | | |
| Software | - | 21,154 | - | 21,154 |
| Total Accumulated Depreciation/Amortization | 41,601,075 | 2,285,957 | (12,303) | 43,874,729 |
| Total Depreciable Capital Assets, Net | 51,027,306 | 1,635,389 | (3,076) | 52,659,619 |
| Governmental Activities Capital Assets, Net | \$ 56,233,680 | \$ 2,655,120 | \$ (1,320,057) | \$ 57,568,743 |

The County received \$1,931,738 in capital contributions from developers in the form of sewer and water lines in the amounts of \$1,107,601 and \$824,137, respectively.

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$1,316,981 to infrastructure as a result of completion of water projects.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11 - RISK MANAGEMENT

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

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County is also insured for a total of \$10,000,000 for excess layer liability and \$11,000,000 for foster parent liability.

Privacy and security event third party liability coverage was included in the amount of \$2,000,000 each occurrence with an annual aggregate of \$2,000,000. Coverage does contain some sub limits, which are included in aggregate for \$250,000 privacy response expenses, \$250,000 for privacy or security event third party liability, and \$50,000 cyber extortion. These coverages have a \$25,000 deductible.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$325,309,842 which includes real and personal property, automobiles, and equipment. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$3,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,727,000 for traffic signals, \$1,000,000 for fine arts, and \$100,000,000 for equipment breakdown. There is also \$125,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

Insurance is held with CORSA, workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last three years. There has been no significant reduction in coverage from last year; however, the total property value is subject to change each year due to the purchasing and selling of County capital assets to include automobiles and or as a result of the annual evaluation of the properties and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2023, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 24) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program,

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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

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

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County and employee contribute 85 and 15 percent, respectively to plan coverage. The County pays \$1,528.72 family coverage per month at the 85 percent share of coverage per eligible employee. The County pays \$641.56 single coverage per month at the 85 percent share of coverage per eligible employee. The employee share for family coverage per month is \$269.78 at 15 percent share. The employee share for single coverage per month is \$113.22 at 15 percent share. The County also had a stop loss coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$500,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,643,961 is reported in the internal service fund at December 31, 2023. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2022 and 2023 are as follows:

| | Balance at Beginning of Year | Current Year Claims | Claims Payments | Balance at End of Year |
|-------------------------------------|------------------------------------|------------------------|--------------------|---------------------------|
| 2022 | \$1,363,710 | \$15,106,714 | \$14,884,916 | \$1,585,508 |
| 2023 | 1,585,508 | 18,580,848 (1) | 18,522,395 | 1,643,961 |
| (1) Claims Expense | | \$ 18,609,718 | | |
| + Stop Loss Receivable current year | | - | | |
| - Stop Loss Receivable prior year | | (28,870) | | |
| | | \$ 18,580,848 | | |

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

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

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

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

Ohio Public Employees Retirement System (OPERS)

Plan Description - County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement, and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

| Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Group C Members not in other Groups and members hired on or after January 7, 2013 |
|--|--|--|
| State and Local | State and Local | State and Local |
| Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 |
| Law Enforcement | Law Enforcement | Law Enforcement |
| Age and Service Requirements: Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

| | State and Local | | Law |
|--|-----------------|------------|-------------|
| | Traditional | Combined | Enforcement |
| 2023 Statutory Maximum Contribution Rates | | | |
| Employer | 14.0 % | 14.0 % | 18.1 % |
| Employee * | 10.0 % | 10.0 % | ** |
| 2023 Actual Contribution Rates | | | |
| Employer: | | | |
| Pension *** | 14.0 % | 12.0 % | 18.1 % |
| Post-employment Health Care Benefits *** | 0.0 | 2.0 | 0.0 |
| Total Employer | 14.0 % | 14.0 % | 18.1 % |
| Employee | 10.0 % | 10.0 % | 13.0 % |

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is 18.1 percent currently.

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$6,703,472 for the traditional plan, \$137,981 for the combined plan, and \$203,414 for the member-directed plan. Of these amounts, \$1,378,675 is reported as an intergovernmental payable for the traditional plan, \$29,079 for the combined plan, and \$42,819 for the member-directed plan.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 34 years of service credit at any age.

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

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$92,218 for 2023. Of this amount, \$4,591 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

| | <u>OPERS Traditional Plan</u> | <u>OPERS Combined Plan</u> | <u>STRS</u> | |
|--|-----------------------------------|--------------------------------|----------------------|---------------|
| Proportion of the Net Pension Liability/Asset: | | | | |
| Current Measurement Date | 0.29804040% | 0.23027310% | 0.004513560% | |
| Prior Measurement Date | <u>0.30860011%</u> | <u>0.22886227%</u> | <u>0.005009840%</u> | |
| Change in Proportionate Share | <u>-0.01055971%</u> | <u>0.00141083%</u> | <u>-0.000496280%</u> | |
| | | | | <u>Total</u> |
| Proportionate Share of the: | | | | |
| Net Pension Liability | \$ 88,041,264 | \$ - | \$ 971,992 | \$ 89,013,256 |
| Net Pension Asset | - | (542,729) | - | (542,729) |
| Pension Expense | 14,420,804 | 70,767 | (2,372) | 14,489,199 |

2023 pension expense for the member-directed defined contribution plan was \$203,414. The aggregate pension expense for all pension plans was \$14,692,613 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | OPERS Traditional Plan | OPERS Combined Plan | STRS | Total |
|---|---------------------------|------------------------|-------------------|----------------------|
| Deferred Outflows of Resources | | | | |
| Differences between expected and actual experience | \$ 2,924,361 | \$ 33,367 | \$ 35,436 | \$ 2,993,164 |
| Changes of assumptions | 930,095 | 35,931 | 80,049 | 1,046,075 |
| Net difference between projected and actual earnings on pension plan investments | 25,094,526 | 197,794 | - | 25,292,320 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 681,830 | 5,059 | - | 686,889 |
| County contributions subsequent to the measurement date | 6,703,472 | 137,981 | 57,654 | 6,899,107 |
| Total Deferred Outflows of Resources | \$ 36,334,284 | \$ 410,132 | \$ 173,139 | \$ 36,917,555 |
| Deferred Inflows of Resources | | | | |
| Differences between expected and actual experience | \$ - | \$ 77,548 | \$ 2,157 | \$ 79,705 |
| Changes of assumptions | - | - | 60,254 | 60,254 |
| Net difference between projected and actual earnings on pension plan investments | - | - | 2,913 | 2,913 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 1,115,006 | 70,340 | 175,726 | 1,361,072 |
| Total Deferred Inflows of Resources | \$ 1,115,006 | \$ 147,888 | \$ 241,050 | \$ 1,503,944 |

\$6,899,107 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) or increase to the net pension asset in 2024. 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: | | | | |
| 2024 | \$ 3,333,939 | \$ (3,286) | \$ (85,787) | \$ 3,244,866 |
| 2025 | 5,502,275 | 25,070 | (88,611) | 5,438,734 |
| 2026 | 7,386,543 | 39,173 | 75,295 | 7,501,011 |
| 2027 | 12,293,049 | 74,236 | (26,462) | 12,340,823 |
| 2028 | - | (10,223) | - | (10,223) |
| Thereafter | - | (707) | - | (707) |
| Total | \$ 28,515,806 | \$ 124,263 | \$ (125,565) | \$ 28,514,504 |

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31,

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

2022, using the following actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67.

| | OPERS Traditional Plan | OPERS Combined Plan |
|---|--|--|
| Wage Inflation | 2.75 percent | 2.75 percent |
| Future Salary Increases, including inflation | 2.75 to 10.75 percent including wage inflation | 2.75 to 8.25 percent including wage inflation |
| COLA or Ad Hoc COLA: | | |
| Pre-January 7, 2013 Retirees | 3.0 percent, simple | 3.0 percent, simple |
| Post-January 7, 2013 Retirees | 3.0 percent, simple through 2023, then 2.05 percent, simple | 3.0 percent, simple through 2023, then 2.05 percent, simple |
| Investment Rate of Return | 6.9 percent | 6.9 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age |

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Geometric) |
|------------------------|----------------------|--|
| Fixed Income | 22.00 % | 2.62 % |
| Domestic Equities | 22.00 | 4.60 |
| Real Estate | 13.00 | 3.27 |
| Private Equity | 15.00 | 7.53 |
| International Equities | 21.00 | 5.51 |
| Risk Parity | 2.00 | 4.37 |
| Other investments | 5.00 | 3.27 |
| Total | <u>100.00 %</u> | |

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan, and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

| | 1% Decrease (5.90%) | Discount Rate (6.90%) | 1% Increase (7.90%) |
|--|------------------------|--------------------------|------------------------|
| County's proportionate share of the net pension liability (asset) | | | |
| OPERS Traditional Plan | \$ 131,882,877 | \$ 88,041,264 | \$ 51,572,911 |
| OPERS Combined Plan | (283,236) | (542,729) | (748,388) |

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

| | June 30, 2023 |
|-----------------------------------|--|
| Inflation | 2.50 percent |
| Salary increases | From 2.5 percent to 8.5 percent based on age |
| Investment Rate of Return | 7.00 percent, net of investment expenses, including inflation |
| Discount Rate of Return | 7.00 percent |
| Payroll Increases | 3.00 percent |
| Cost-of-Living Adjustments (COLA) | 0.0 percent, effective July 1, 2017 |

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

| <u>Asset Class</u> | <u>Target Allocation *</u> | <u>Long-Term Expected Rate of Return **</u> |
|----------------------|----------------------------|---|
| Domestic Equity | 26.00% | 6.60% |
| International Equity | 22.00 | 6.80 |
| Alternatives | 19.00 | 7.38 |
| Fixed Income | 22.00 | 1.75 |
| Real Estate | 10.00 | 5.75 |
| Liquidity Reserves | 1.00 | 1.00 |
| Total | 100.00% | |

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

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 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

| | <u>1% Decrease (6.00%)</u> | <u>Current Discount Rate (7.00%)</u> | <u>1% Increase (8.00%)</u> |
|---|--------------------------------|--|--------------------------------|
| County's proportionate share of the net pension liability | \$ 1,494,709 | \$ 971,992 | \$ 529,917 |

NOTE 13 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$84,988 for 2023. Of this amount, \$17,895 is reported as an intergovernmental payable.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Plan Description - State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2023, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | OPERS | STRS | |
|--|--------------|---------------|--------------|
| Proportion of the Net OPEB Liability/Asset | | | |
| Current Measurement Date | 0.29440260% | 0.004513560% | |
| Prior Measurement Date | 0.30254770% | 0.005009840% | |
| Change in Proportionate Share | -0.00814510% | -0.000496280% | |
| | | | Total |
| Proportionate Share of the Net: | | | |
| OPEB Liability | \$ 1,856,264 | \$ - | \$ 1,856,264 |
| OPEB Asset | - | (87,783) | (87,783) |
| OPEB Expense | (2,607,021) | (2,380) | (2,609,401) |

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | OPERS | STRS | Total |
|---|---------------------|------------------|---------------------|
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$ - | \$ 137 | \$ 137 |
| Changes of assumptions | 1,813,056 | 12,931 | 1,825,987 |
| Net difference between projected and actual earnings on OPEB plan investments | 3,686,606 | 156 | 3,686,762 |
| Changes in proportionate Share and difference between County contributions and proportionate share of contributions | 111,875 | 4,692 | 116,567 |
| County contributions subsequent to the measurement date | <u>84,988</u> | <u>-</u> | <u>84,988</u> |
| Total Deferred Outflows of Resources | <u>\$ 5,696,525</u> | <u>\$ 17,916</u> | <u>\$ 5,714,441</u> |
| Deferred Inflows of Resources | | | |
| Differences between expected and actual experience | \$ 463,023 | \$ 13,389 | \$ 476,412 |
| Changes of assumptions | 149,185 | 57,918 | 207,103 |
| Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions | <u>5,219</u> | <u>795</u> | <u>6,014</u> |
| Total Deferred Inflows of Resources | <u>\$ 617,427</u> | <u>\$ 72,102</u> | <u>\$ 689,529</u> |

\$84,988 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | OPERS | STRS | Total |
|---------------------------------|---------------------|--------------------|---------------------|
| Fiscal Year Ending December 31: | | | |
| 2024 | \$ 717,307 | \$ (23,564) | \$ 693,743 |
| 2025 | 1,346,266 | (11,754) | 1,334,512 |
| 2026 | 1,149,602 | (4,289) | 1,145,313 |
| 2027 | 1,780,935 | (5,779) | 1,775,156 |
| 2028 | - | (5,229) | (5,229) |
| Thereafter | <u>-</u> | <u>(3,571)</u> | <u>(3,571)</u> |
| Total | <u>\$ 4,994,110</u> | <u>\$ (54,186)</u> | <u>\$ 4,939,924</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 health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | |
|---------------------------------|--------------------------------|
| Wage Inflation | 2.75 percent |
| Projected Salary Increases, | 2.75 to 10.75 percent |
| | including wage inflation |
| Single Discount Rate | 5.22 percent |
| Prior Year Single Discount Rate | 6.00 percent |
| Investment Rate of Return | 6.00 percent |
| Municipal Bond Rate | 4.05 percent |
| Prior Year Municipal Bond Rate | 1.84 percent |
| Health Care Cost Trend Rate | 5.5 percent, initial |
| | 3.50 percent, ultimate in 2036 |
| Actuarial Cost Method | Individual Entry Age |

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u> |
|------------------------------|--------------------------|--|
| Fixed Income | 34.00% | 2.56% |
| Domestic Equities | 26.00 | 4.60 |
| Real Estate Investment Trust | 7.00 | 4.70 |
| International Equities | 25.00 | 5.51 |
| Risk Parity | 2.00 | 4.37 |
| Other investments | 6.00 | 1.84 |
| Total | 100.00% | |

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

| | <u>1% Decrease (4.22%)</u> | <u>Current Discount Rate (5.22%)</u> | <u>1% Increase (6.22%)</u> |
|--|--------------------------------|--|--------------------------------|
| County's proportionate share of the net OPEB liability | \$ 6,317,880 | \$ 1,856,264 | \$ (1,825,296) |

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 asset 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 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
|---|--------------|--|--------------|
| County's proportionate share of the net OPEB liability | \$ 1,739,919 | \$ 1,856,264 | \$ 1,987,218 |

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

| | June 30, 2023 | June 30, 2022 |
|----------------------------|--|--|
| Projected salary increases | Varies by service from 2.50 percent to 8.50 percent | Varies by service from 2.50 percent to 8.50 percent |
| Investment Rate of Return | 7.00 percent, net of investment expenses, including inflation | 7.00 percent, net of investment expenses, including inflation |
| Payroll Increases | 3.00 percent | 3.00 percent |
| Discount Rate of Return | 7.00 percent | 7.00 percent |
| Health Care Cost Trends | | |
| Medical | | |
| Pre-Medicare | 7.50 percent initial 4.14 percent ultimate | 7.50 percent initial 3.94 percent ultimate |
| Medicare | -10.94 percent initial 4.14 percent ultimate | -68.78 percent initial 3.94 percent ultimate |
| Prescription Drug | | |
| Pre-Medicare | -11.95 percent initial 4.14 percent ultimate | 9.00 percent initial 3.94 percent ultimate |
| Medicare | 1.33 percent initial 4.14 percent ultimate | -5.47 percent initial 3.94 percent ultimate |

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

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as 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 (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB asset | \$ (74,296) | \$ (87,783) | \$ (99,527) |
| | | | |
| | 1% Decrease | Current Trend Rate | 1% Increase |
| County's proportionate share of the net OPEB asset | \$ (100,072) | \$ (87,783) | \$ (72,979) |

NOTE 14 - OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage, flexible spending accounts, and a health reimbursement account options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental insurance is provided by Delta Dental. Vision insurance is provided by Vision Service Plan. EAP is provided by CuraLinc. The County pays monthly health insurance premiums for employees at 85/15 employer/employee cost share. The County provides employees a basic life insurance policy at employer cost. The County offers optional employee paid accidental death and dismemberment insurance, long-term and short-term disability insurance, and supplemental life insurance options to employees through Symetra. Flexible spending and health reimbursement accounts are provided in partnership with UnitedHealthCare.

NOTE 15 - SIGNIFICANT COMMITMENTS

Encumbrances

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | |
|---|------------------------------------|
| Governmental Funds: | |
| General Fund | \$ 3,181,757 |
| Community Services Fund | 6,015 |
| Developmental Disabilities Fund | 2,076,646 |
| Alcohol, Drug Addiction, and Mental Health Board Fund | 1,849,949 |
| Fiscal Recovery Fund | 5,994,618 |
| Nonmajor Governmental Funds | 6,555,535 |
| Total Governmental Funds | <u>19,664,520</u> |
| Proprietary Funds: | |
| Sewer Fund | 1,019,667 |
| Water Fund | 1,009,893 |
| Internal Service Fund | 1,214,711 |
| Total Proprietary Funds | <u>3,244,271</u> |
| Total | <u><u>\$ 22,908,791</u></u> |

Contractual Commitments

As of December 31, 2023, the County had contractual purchase commitments for the following projects/ services:

| Project/Services | Fund | Purchase Commitments | Amounts Paid as of 12/31/2023 | Amounts Remaining on Contracts |
|--|--|-----------------------------|----------------------------------|-----------------------------------|
| Consulting, Technical and Financial Services | General | \$ 236,958 | \$ 128,430 | \$ 108,528 |
| Transportation and Professional Services | General | 4,230,867 | 2,937,207 | 1,293,660 |
| Maintenance and Operation Purchases | General | 2,206,700 | 1,524,724 | 681,976 |
| Equipment and Supply Purchases | General | 508,142 | 308,096 | 200,046 |
| Various Imagery Projects | Real Estate Assessment | 1,989,893 | 636,429 | 1,353,464 |
| Various Miscellaneous and Maintenance Projects | Board of Developmental Disabilities | 11,011,881 | 9,701,038 | 1,310,843 |
| Stabilization Unit Construction | Alcohol, Drug Addiction, and Mental Health | 3,722,859 | 3,581,235 | 141,624 |
| Recovery House | Alcohol, Drug Addiction, and Mental Health | 545,975 | 381,111 | 164,864 |
| Various Projects and Capital Asset Purchases | Fiscal Recovery | 6,088,526 | 2,741,100 | 3,347,426 |
| Engineering Services | Motor Vehicle | 388,980 | 165,475 | 223,505 |
| Consulting Services | Motor Vehicle | 595,787 | 216,379 | 379,408 |
| Salt Barn Construction | Motor Vehicle | 32,000 | 28,500 | 3,500 |
| Various Construction and Maintenance Projects | Motor Vehicle | 407,701 | 255,228 | 152,473 |
| Community Projects | Community Development Block Grant | 141,300 | 31,747 | 109,553 |
| West Approach Clearing and Stormwater | Airport Construction | 202,000 | 179,028 | 22,972 |
| Setterlin Project | Developmental Disabilities Facilities | 1,679,654 | 1,537,816 | 141,838 |
| Architect Services | Developmental Disabilities Facilities | 20,340 | 9,330 | 11,010 |
| Workforce Project | Permanent Improvements | 188,000 | 94,000 | 94,000 |
| Courthouse Roof Project | Permanent Improvements | 694,368 | 118,281 | 576,087 |
| Hanger Design | Airport Hanger Construction | 190,600 | 105,239 | 85,361 |
| Miscellaneous Sewer Projects | Sewer | 1,659,877 | 1,153,864 | 506,013 |
| Miscellaneous Water Projects | Water | 1,554,369 | 854,293 | 700,076 |
| | | <u>\$ 38,296,777</u> | <u>\$ 26,688,550</u> | <u>\$ 11,608,227</u> |

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 16 - LONG-TERM OBLIGATIONS

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

| | <u>Outstanding 12/31/2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding 12/31/2023</u> | <u>Amounts Due Within One Year</u> |
|---|-----------------------------------|------------------|-------------------|-----------------------------------|--|
| <u>Governmental Activities:</u> | | | | | |
| <u>Special Assessment Bonds with Governmental Commitment:</u> | | | | | |
| Liberty Township Area Refunding Bond 2020 - \$513,000 | | | | | |
| Serial Bonds @ .70% | \$ 208,000 | \$ - | \$ 105,000 | \$ 103,000 | \$ 103,000 |
| <u>General Obligation Bonds:</u> | | | | | |
| <u>2015 Jail Improvement Bonds:</u> \$29,500,000 | | | | | |
| Serial Bonds @ 4.00% | 10,840,000 | - | 720,000 | 10,120,000 | 750,000 |
| Term Bonds @ 3.50-4.00% | 7,485,000 | - | - | 7,485,000 | - |
| Unamortized Bond Premium | 445,867 | - | 24,771 | 421,096 | - |
| <u>2021 Refunding Bonds:</u> | | | | | |
| County Jail Improvement Refunding Bonds \$5,815,000 | | | | | |
| Term Bonds @ 2.00-3.00% | 5,810,000 | - | - | 5,810,000 | - |
| Unamortized Bond Premium | 355,344 | - | 16,152 | 339,192 | - |
| County Building Improvements Refunding Bonds - \$790,000 | | | | | |
| Serial Bonds @ 2.00-3.00% | 520,000 | - | 65,000 | 455,000 | 60,000 |
| Term Bonds @ 3.00% | 145,000 | - | - | 145,000 | - |
| Unamortized Bond Premium | 56,116 | - | 5,612 | 50,504 | - |
| <u>2021 County Building Energy Improvement Bonds:</u> \$5,870,000 | | | | | |
| Serial Bonds @ 2.00% | 2,950,000 | - | 445,000 | 2,505,000 | 355,000 |
| Term Bonds @ 3.00% | 2,475,000 | - | - | 2,475,000 | - |
| Unamortized Bond Premium | 346,358 | - | 24,740 | 321,618 | - |
| <u>From Direct Placement:</u> | | | | | |
| <u>2020 Refunding Bonds:</u> | | | | | |
| Developmental Disabilities Facility \$776,000 | | | | | |
| Serial Bonds @ .70% | 317,000 | - | 155,000 | 162,000 | 162,000 |
| <u>2020 Energy Conservation Refunding Bonds:</u> | | | | | |
| \$1,948,000 Serial Bonds @ .70% | 1,316,000 | - | 212,000 | 1,104,000 | 218,000 |
| <u>2020 Airport Improvement Bonds:</u> | | | | | |
| \$829,000 Serial Bonds @ 1.92% | 672,000 | - | 50,000 | 622,000 | 51,000 |
| <u>2023 Airport Improvement Bonds:</u> | | | | | |
| \$3,042,000 Term Bonds @ 4.89% | - | 3,042,000 | - | 3,042,000 | 82,000 |
| Total General Obligation Bonds | <u>33,733,685</u> | <u>3,042,000</u> | <u>1,718,275</u> | <u>35,057,410</u> | <u>1,678,000</u> |
| <u>Long-Term Loan from Direct Borrowing:</u> | | | | | |
| 2016 - Local Government Innovation | | | | | |
| Loan @ 0% | \$ 225,000 | \$ - | \$ 50,000 | \$ 175,000 | \$ 50,000 |

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| (continued) | Outstanding 12/31/2022 | Additions | Reductions | Outstanding 12/31/2023 | Amounts Due Within One Year |
|---|-----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| <u>Governmental Activities:</u> | | | | | |
| <u>Net Pension Liability:</u> | | | | | |
| OPERS | \$ 26,259,360 | \$ 59,825,432 | \$ - | \$ 86,084,792 | \$ - |
| STRS | 1,113,694 | - | 141,702 | 971,992 | - |
| Total Net Pension Liability | <u>27,373,054</u> | <u>59,825,432</u> | <u>141,702</u> | <u>87,056,784</u> | <u>-</u> |
| <u>Net OPEB Liability:</u> | | | | | |
| OPERS | - | 1,815,014 | - | 1,815,014 | - |
| <u>Other:</u> | | | | | |
| Compensated Absences | 5,983,786 | 2,999,519 | 2,971,495 | 6,011,810 | 2,951,113 |
| Asset Retirement Obligation | 286,000 | - | - | 286,000 | - |
| Leases Payable | 933,366 | 273,548 | 355,881 | 851,033 | 323,721 |
| Subscription Payable | - | 404,263 | 46,108 | 358,155 | 183,200 |
| Total Governmental Activities | <u>\$ 68,742,891</u> | <u>\$ 68,359,776</u> | <u>\$ 5,388,461</u> | <u>\$131,714,206</u> | <u>\$ 5,289,034</u> |
| <u>Business-Type Activities:</u> | | | | | |
| <u>General Obligation Bonds:</u> | | | | | |
| Sewer Improvements 2015 - \$1,022,208 | | | | | |
| Serial Bonds @ 4.00% | \$ 690,000 | \$ - | \$ 45,000 | \$ 645,000 | \$ 47,500 |
| Unamortized Bond Premium | 35,259 | - | 2,939 | 32,320 | - |
| Sanitary Sewer Improvement 2015 - \$1,648,129 | | | | | |
| Serial Bonds @ 4.00% | 1,110,000 | - | 75,000 | 1,035,000 | 75,000 |
| Unmortized Bond Premium | 56,552 | - | 4,713 | 51,839 | - |
| Sewer Administration Building Refunding Bonds 2021 - \$1,230,000 | | | | | |
| Serial Bonds @ 2.00% | 447,500 | - | 52,500 | 395,000 | 52,500 |
| Term Bonds @ 2.00% | 680,000 | - | - | 680,000 | - |
| Unamortized Bond Premium | 49,135 | - | 2,730 | 46,405 | - |
| Water System Improvement 2015 - \$722,456 | | | | | |
| Serial Bonds @ 4.00% | 490,000 | - | 35,000 | 455,000 | 35,000 |
| Unamortized Bond Premium | 24,941 | - | 2,079 | 22,862 | - |
| Water Improvements 2015 - \$1,022,207 | | | | | |
| Serial Bonds @ 4.00% | 690,000 | - | 45,000 | 645,000 | 47,500 |
| Unamortized Bond Premium | 35,259 | - | 2,938 | 32,321 | - |
| Water Administration Building Refunding Bonds 2021 - \$1,230,000 | | | | | |
| Serial Bonds @ 2.00% | 447,500 | - | 52,500 | 395,000 | 52,500 |
| Term Bonds @ 2.00% | 680,000 | - | - | 680,000 | - |
| Unamortized Bond Premium | 49,135 | - | 2,730 | 46,405 | - |
| <u>From Direct Placements:</u> | | | | | |
| Sanitary Sewer Improvement Refunding Bonds 2018 - \$1,755,000 | | | | | |
| Serial Bonds @ 2.30-2.40% | 520,000 | - | 255,000 | 265,000 | 265,000 |
| Sanitary Sewer Improvement Liberty Township Area Refunding Bonds 2020 - \$492,000 | | | | | |
| Serial Bonds @ .70% | 248,000 | - | 81,000 | 167,000 | 84,000 |
| Sanitary Sewer Improvement Refunding Bonds 2020 - \$2,350,000 | | | | | |
| Serial Bonds @ .70% | 1,194,000 | - | 392,000 | 802,000 | 396,000 |
| Water Improvement Refunding Bonds 2018 - \$1,755,000 | | | | | |
| Serial Bonds @ 2.30-2.40% | 525,000 | - | 260,000 | 265,000 | 265,000 |
| Water Works Improvement Refunding Bonds 2020 - \$1,289,000 | | | | | |
| Serial Bonds @ .70% | 654,000 | - | 216,000 | 438,000 | 218,000 |
| Total General Obligation Bonds | <u>\$ 8,626,281</u> | <u>\$ -</u> | <u>\$ 1,527,129</u> | <u>\$ 7,099,152</u> | <u>\$ 1,538,000</u> |

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| (continued) | <u>Outstanding 12/31/2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding 12/31/2023</u> | <u>Amounts Due Within One Year</u> |
|---|-----------------------------------|---------------------|---------------------|-----------------------------------|--|
| <u>Business-Type Activities:</u> | | | | | |
| <u>Loans from Direct Borrowings:</u> | | | | | |
| Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0% | \$ 4,279 | \$ - | \$ 4,279 | \$ - | \$ - |
| <i>Greenfield Township Loans:</i> | | | | | |
| Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0% | 26,645 | - | 6,661 | 19,984 | 6,661 |
| Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00% | 286,046 | - | 75,674 | 210,372 | 80,383 |
| Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98% | 202,444 | - | 21,956 | 180,488 | 22,838 |
| Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98% | 72,928 | - | 7,909 | 65,019 | 8,227 |
| Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00% | 360,626 | - | 18,995 | 341,631 | 19,858 |
| Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0% | 1,012,773 | - | 44,509 | 968,264 | 44,509 |
| Total Loans from Direct Borrowings | <u>1,965,741</u> | <u>-</u> | <u>179,983</u> | <u>1,785,758</u> | <u>182,476</u> |
| <u>Net Pension Liability for OPERS:</u> | | | | | |
| Sewer | 295,049 | 683,187 | - | 978,236 | - |
| Water | 295,049 | 683,187 | - | 978,236 | - |
| Total Net Pension Liability for OPERS | <u>590,098</u> | <u>1,366,374</u> | <u>-</u> | <u>1,956,472</u> | <u>-</u> |
| <u>Net OPEB Liability for OPERS:</u> | | | | | |
| Sewer | - | 20,625 | - | 20,625 | - |
| Water | - | 20,625 | - | 20,625 | - |
| Total Net OPEB Liability for OPERS | <u>-</u> | <u>41,250</u> | <u>-</u> | <u>41,250</u> | <u>-</u> |
| <u>Other:</u> | | | | | |
| Compensated Absences | 245,718 | 89,702 | 84,941 | 250,479 | 120,526 |
| Asset Retirement Obligation | 1,035,000 | - | - | 1,035,000 | - |
| Subscription Payable | - | 116,892 | 21,154 | 95,738 | 22,212 |
| Total Business-Type Activities | <u>\$ 12,462,838</u> | <u>\$ 1,614,218</u> | <u>\$ 1,813,207</u> | <u>\$ 12,263,849</u> | <u>\$ 1,863,214</u> |

Governmental Activities:

Special Assessments Bonds

As of December 31, 2023, the County has \$103,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$6,526. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding. On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$513,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 Liberty Township area refunding special assessment bonds through direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$513,000 bond issue consists of serial bonds. The 2020 current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$8,317. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$1,848. The 2023 pledged revenue coverage was .99 of principal and interest. Special assessment bonded debt service requirements to maturity are as follows:

| Year Ending December 31 | From Direct Placement | | Total |
|----------------------------|-----------------------|----------|------------|
| | Principal | Interest | |
| 2024 | \$ 103,000 | \$ 1,082 | \$ 104,082 |

General Obligation Bonds

At December 31, 2023, the County had \$33,925,000 in governmental general obligation bonded debt principal outstanding. The County jail improvement, the County buildings improvement, and airport general obligation bonds are repaid each year with General Fund property tax revenues. The developmental disabilities facility refunding bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Each year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. The energy conservation and the County building energy improvement general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The jail improvement bonds were issued for the purpose of constructing a new County jail. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The County building energy improvement bonds and the energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consisted of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$2,972. These bonds were paid in full on September 8, 2020, by the bond escrow agent from current County funds.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

\$1,395,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$11,027. All of the previously refunded bonds have been called and fully repaid and all previous escrow accounts have been closed. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$776,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 developmental disabilities facility portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$776,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$12,828. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$2,851.

On August 7, 2020, the date of refunding, \$10,108,843 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 and 2012 various purpose refunding general obligation bonds. Of the \$10,108,843 paid to the escrow agent, \$508,519 was for the 2012 Liberty Township area special assessment bonds, \$1,020,825 was for the 2010 County building improvement bonds, \$1,712,440 was for the 2010 County facility west campus bonds, \$308,136 was for the 2010 juvenile detention bonds, \$205,000 was for the 2012 One-Stop Shop bonds, \$770,332 was for the 2012 developmental disabilities facility bonds, \$621,331 was for the 2010 sanitary sewer improvement bonds, \$488,392 was for the 2012 sanitary sewer Liberty Township area improvement bonds, \$2,331,190 was for the 2012 sanitary sewer improvement bonds, \$863,797 was for the 2010 water improvement bonds, and \$1,278,881 was for the 2012 water improvement bonds. The sewer and water improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$117,171. This difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The total amount amortized during 2023 was \$4,699 for governmental activities and \$9,037 for business-type activities, the Sewer Fund was \$6,260 and the Water Fund was \$2,777. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2023 was \$24,771.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

| Year Ending December 31 | Original Issuance | | |
|---------------------------------------|-------------------|------------|--------------|
| | \$ 3,540,000 | \$ 600,000 | \$ 3,345,000 |
| 2035 | \$ 1,140,000 | \$ - | \$ - |
| 2036 | 1,180,000 | - | - |
| 2038 | - | 195,000 | 1,070,000 |
| 2039 | - | 200,000 | 1,115,000 |
| Total mandatory sinking fund payments | 2,320,000 | 395,000 | 2,185,000 |
| Amount due at stated maturity | 1,220,000 | 205,000 | 1,160,000 |
| Total | \$ 3,540,000 | \$ 600,000 | \$ 3,345,000 |
| Stated Maturity | 12/1/2037 | 12/1/2040 | 12/1/2040 |

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,815,000 of these Various Purpose Refunding Bonds were issued to refund a portion of the 2015 County jail improvement general obligation bonds, \$6,000,000 in term bonds, through a current refunding. The refunding bonds were issued for a twenty-four year period with a final maturity at December 1, 2044. The \$5,815,000 bond issue consists of serial bonds of \$5,000 and term bonds of \$5,810,000 which were issued at a premium in the amount of \$379,569. The amount of the premium amortized during 2023 was \$16,152. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$29,047. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$1,236. On December 1, 2021, the refunded jail term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The term bonds due December 1, 2032, 2034, 2036, 2041, and 2044 for the governmental activities portion of the 2021 bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

| Year Ending December 31 | Issue | | | | |
|---------------------------------------|------------|------------|------------|--------------|--------------|
| | \$ 930,000 | \$ 830,000 | \$ 860,000 | \$ 1,400,000 | \$ 4,410,000 |
| 2031 | \$ 455,000 | \$ - | \$ - | \$ - | \$ - |
| 2033 | - | 410,000 | - | - | - |
| 2035 | - | - | 425,000 | - | - |
| 2042 | - | - | - | - | 1,430,000 |
| 2043 | - | - | - | - | 1,470,000 |
| Total mandatory sinking fund payments | 455,000 | 410,000 | 425,000 | - | 2,900,000 |
| Amount due at stated maturity | 475,000 | 420,000 | 435,000 | 1,400,000 | 1,510,000 |
| Total | \$ 930,000 | \$ 830,000 | \$ 860,000 | \$ 1,400,000 | \$ 4,410,000 |
| Stated Maturity | 12/1/2032 | 12/1/2034 | 12/1/2036 | 12/1/2041 | 12/1/2044 |

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. On August 7, 2020, these bonds were paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$1,948,000 in Energy Conservation Refunding Bonds in a direct placement to current refund the 2013 Energy Conservation Bonds. The refunding bonds were issued for a twenty-nine year period with a final maturity at December 1, 2028. The \$1,948,000 bond issue consists of serial bonds. \$1,930,720 was placed into an escrow account that was then transferred for payoff of the 2013 Energy Conservation bonds on August 7, 2020. The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$10,720. This difference is being reported in the accompanying financial statements as deferred outflows or resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$1,261.

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

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$790,000 of these Various Purpose Refunding Bonds were issued to refund the 2017 County building improvement general obligation bonds, \$835,000 in term bonds, through a current refunding. The refunding bonds were issued for an eleven year period with a final maturity at December 1, 2032. The \$790,000 bond issue consists of serial bonds of \$645,000 and term bonds of \$145,000 which were issued at a premium in the amount of \$64,534. The amount of the premium amortized during 2023 was \$5,612. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,853. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$422. On September 3, 2021, the refunded County building improvement term bonds were called and paid in full by the bond escrow agent from the current refunding.

The bonds due December 1, 2032, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows: \$70,000 on December 1, 2031 and the remaining balance due at stated maturity on December 1, 2032.

On August 7, 2020, the County issued an Airport Improvement general obligation bonds in the amount of \$829,000. The general obligation bonds consist of serial bonds at an interest rate of 1.92 percent for fifteen years and matures on December 1, 2034. This bond was issued to retire an Airport Improvement bond anticipation note in the amount of \$815,440. The original note issuance was used for the acquiring, constructing, and equipping of Airport improvements.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,870,000 was issued in County building energy improvement bonds for the purpose of upgrading aging buildings with energy conservation methods. These bonds were issued for a sixteen year period and consists of \$3,395,000 in serial bonds and \$2,475,000 in term bonds which were issued at a premium in the amount of \$383,467. The amount of premium amortized during 2023 was \$24,740 and they mature on December 1, 2036.

On September 3, 2021, the date of refunding, \$8,647,762 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2015 jail improvement term bonds, 2017 County Building improvement term bonds, and 2010 recovery zone bonds. Of the \$9,487,615 paid to the escrow agent, \$6,114,000 was for the 2015 jail improvement bonds, \$2,533,762 was for the 2010 recovery

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

bonds, and \$839,853 was for the 2017 County building improvement bonds. The money for the 2017 County building improvement bonds was not deposited into the irrevocable trust, it was used to directly pay off the outstanding balance on September 3, 2021. The sewer and water recovery bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund statements. All of the bonds were called and paid in full by the bond escrow agent on December 1, 2021 and the escrow account was closed. This current refunding reduced the County's total debt service payments over twenty-four years by \$2,150,733 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,721,073.

On June 20, 2023, the County issued Airport Improvement general obligation bonds in the amount of \$3,042,000. The general obligation bonds consist of term bonds at an interest rate of 4.89 percent for fifteen years and matures on December 1, 2038. This bond was issued for the purpose of constructing a ten-unit T-Hanger and four commercial box hangers. This term bond maturing December 1, 2038, is subject to optional redemption, in whole or in part, at the option of the Issuer, in integral multiples of \$5,000 and in inverse order of maturity, on any interest payment date on or after December 1, 2028, upon giving at least 30 days prior written notice to the registered owner hereof, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date. If fewer than all of the outstanding bonds are called for redemption, the selection of bonds to be redeemed, or portions thereof in amounts of \$1,000 or any integral multiple thereof, shall be made by lot by the Paying Agent and Registrar in any manner which the Paying Agent and Registrar may determine. At year end, \$2,895,009 remained unspent (after debt related payables of \$54,893).

The term bond is subject to payments in installments in the following years and in the respective principal amounts as follows:

| Issue | |
|------------------------------------|---------------------|
| Year Ending December 31 | \$3,042,000 |
| 2024 | \$ 82,000 |
| 2025 | 152,000 |
| 2026 | 160,000 |
| 2027 | 167,000 |
| 2028 | 176,000 |
| 2029-2033 | 1,016,000 |
| 2034-2038 | 1,289,000 |
| Total | <u>\$ 3,042,000</u> |
| Stated Maturity | <u>12/31/2038</u> |

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

| Year Ending December 31 | From Direct Placement | | | | |
|------------------------------------|------------------------------|----------------------|---------------------|---------------------|----------------------|
| | Principal | Interest | Principal | Interest | Total |
| 2024 | \$ 1,165,000 | \$ 957,969 | \$ 513,000 | \$ 242,298 | \$ 2,878,267 |
| 2025 | 1,180,000 | 919,669 | 423,000 | 166,793 | 2,689,462 |
| 2026 | 1,220,000 | 880,469 | 433,000 | 155,953 | 2,689,422 |
| 2027 | 1,265,000 | 835,769 | 442,000 | 144,471 | 2,687,240 |
| 2028 | 1,305,000 | 794,619 | 457,000 | 132,395 | 2,689,014 |
| 2029-2033 | 7,180,000 | 3,252,644 | 1,311,000 | 492,137 | 12,235,781 |
| 2034-2038 | 7,190,000 | 2,042,544 | 1,351,000 | 196,300 | 10,779,844 |
| 2039-2043 | 6,980,000 | 862,113 | - | - | 7,842,113 |
| 2044 | 1,510,000 | 45,300 | - | - | 1,555,300 |
| Total | <u>\$ 28,995,000</u> | <u>\$ 10,591,096</u> | <u>\$ 4,930,000</u> | <u>\$ 1,530,347</u> | <u>\$ 46,046,443</u> |

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County’s outstanding Bonds from direct placement related to governmental activities of \$4,930,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County’s ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Long-Term Loans

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

| From Direct Borrowing | |
|------------------------------------|-------------------|
| Year Ending December 31 | Principal |
| 2024 | \$ 50,000 |
| 2025 | 50,000 |
| 2026 | 50,000 |
| 2027 | 25,000 |
| Total | <u>\$ 175,000</u> |

The County’s outstanding loan from direct borrowings related to governmental activities of \$175,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2023, the County had \$6,867,000 in business-type general obligation bonds principal outstanding. The 2015 sewer improvement bonds, the 2015 sanitary sewer system improvement bonds, the 2018 sanitary sewer improvement refunding bonds, 2020 sanitary sewer improvement Liberty Township area refunding bonds, the 2020 sanitary sewer improvement refunding bonds, and the 2021 sewer administration building refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2015 water system improvement bonds, the 2015 water improvement bonds, the 2018 water improvement refunding bonds, the 2020 water works improvement refunding bonds, and the 2021 water administration building refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On March 6, 2018, the County current refunded the remaining outstanding 2008 sewer and water improvement combined general obligation refunding bonds through the direct placement issuance of \$3,510,000 in general obligation refunding bonds. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$23,198 for the sewer improvement refunding bonds and \$27,773 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$14,090 for the sewer improvement refunding bonds and \$14,743 for the water improvement refunding bonds which consists of the 2018 refunding bonds and

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

the remaining 2008 refunding bonds deferred amount on refunding. \$3,485,071 was deposited in an irrevocable trust. On June 1, 2018, the 2008 sewer and water improvement combined general obligation refunding bonds were called and paid in full and the escrow account was closed. As a result, \$3,415,000 in serial bonds were fully called and repaid and the liability was removed from the statement of net position as well as the unamortized bond premium. The original issuance was for a 25 year period with final maturity at June 1, 2024; after the 2008 advance refunding and the 2018 current refunding, the final maturity date is December 1, 2024.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$35,388 for the sewer improvement refunding bonds and \$15,928 for the water improvement refunding bonds. On September 8, 2020, these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$492,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 sanitary sewer improvement Liberty Township area refunding bonds portion, \$2,350,000 were issued to refund the 2012 sanitary sewer improvement refunding bonds, and \$1,289,000 were issued to refund the 2012 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a six year period with a final maturity at December 1, 2025. All of these bond issues consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$34,431 for the sewer fund bonds and \$15,276 for the water fund bonds. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$6,260 for the sewer bonds and \$2,777 for the water bonds.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and water system improvement general obligation bonds in the amount of \$722,456. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment, and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The Sewer and Water improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the sewer and water facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$153,018 for sewer purposes and \$100,332 for water purposes. The amount of premium amortized during 2023 was \$7,652 for sewer purposes and \$5,017 for water purposes. At year end, \$510,295 in bonds remained unspent for the Sewer Fund (after debt related payables of \$13,794).

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$2,460,000 of these current refunding Various Purpose Refunding Bonds, \$1,230,000 for Water and Sewer Enterprise Funds each, were issued to refund the County's recovery zone economic development term bonds in the amount of \$2,485,000, which were used for Sewer and Water's administration building. The refunding bonds were issued for a nineteen year period with a final maturity at December 1, 2040. The \$2,460,000 bond issue consists of serial bonds of \$550,000 each for Sewer and Water and term bonds of \$680,000 each for Sewer and Water, which were issued at a premium in the amount of \$53,230 each for Sewer and Water. The amount of the premium amortized during 2023 was \$2,730 each for Sewer and Water. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$24,381 each for Sewer and Water. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2023 was \$1,250 each for Sewer and Water. On December 1, 2021, the refunded recovery zone economic development term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The Sewer and Water term bonds due December 1, 2032, 2034, 2036, and 2040, for the business-type activities are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

| Year Ending December 31 | Issue | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ 245,000 | \$ 260,000 | \$ 275,000 | \$ 580,000 |
| 2031 | \$ 120,000 | \$ - | \$ - | \$ - |
| 2033 | - | 130,000 | - | - |
| 2035 | - | - | 135,000 | - |
| 2037 | - | - | - | 140,000 |
| 2038 | - | - | - | 145,000 |
| 2039 | - | - | - | 145,000 |
| Total mandatory sinking fund payments | 120,000 | 130,000 | 135,000 | 430,000 |
| Amount due at stated maturity | 125,000 | 130,000 | 140,000 | 150,000 |
| Total | <u>\$ 245,000</u> | <u>\$ 260,000</u> | <u>\$ 275,000</u> | <u>\$ 580,000</u> |
| Stated Maturity | 12/1/2032 | 12/1/2034 | 12/1/2036 | 12/1/2040 |

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

| Year Ending December 31 | Sewer | | From Direct Placement | | Total |
|----------------------------|---------------------|-------------------|-----------------------|------------------|---------------------|
| | | | Sewer | | |
| | Principal | Interest | Principal | Interest | |
| 2024 | \$ 175,000 | \$ 88,419 | \$ 745,000 | \$ 16,779 | \$ 1,025,198 |
| 2025 | 185,000 | 82,469 | 489,000 | 5,379 | 761,848 |
| 2026 | 192,500 | 76,169 | - | - | 268,669 |
| 2027 | 197,500 | 69,019 | - | - | 266,519 |
| 2028 | 202,500 | 62,413 | - | - | 264,913 |
| 2029-2033 | 1,125,000 | 198,338 | - | - | 1,323,338 |
| 2034-2038 | 530,000 | 42,044 | - | - | 572,044 |
| 2039-2040 | 147,500 | 4,450 | - | - | 151,950 |
| Total | <u>\$ 2,755,000</u> | <u>\$ 623,321</u> | <u>\$ 1,234,000</u> | <u>\$ 22,158</u> | <u>\$ 4,634,479</u> |

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| Year Ending December 31 | Water | | From Direct Placement Water | | Total |
|----------------------------|---------------------|-------------------|--------------------------------|------------------|---------------------|
| | Principal | Interest | Principal | Interest | |
| | 2024 | \$ 135,000 | \$ 66,075 | \$ 483,000 | |
| 2025 | 140,000 | 61,725 | 220,000 | 2,420 | 424,145 |
| 2026 | 142,500 | 57,225 | - | - | 199,725 |
| 2027 | 147,500 | 52,075 | - | - | 199,575 |
| 2028 | 152,500 | 47,469 | - | - | 199,969 |
| 2029-2033 | 845,000 | 155,019 | - | - | 1,000,019 |
| 2034-2038 | 465,000 | 39,850 | - | - | 504,850 |
| 2039-2040 | 147,500 | 4,450 | - | - | 151,950 |
| Total | <u>\$ 2,175,000</u> | <u>\$ 483,888</u> | <u>\$ 703,000</u> | <u>\$ 13,489</u> | <u>\$ 3,375,377</u> |

The County's outstanding 2023 bonds from direct placement related to business-type activities of \$1,937,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Loans

The County pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loans were payable solely from sewer customer net revenues and matured in 2023.

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

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

| Year Ending December 31 | From Direct Borrowings 2007 Water Principal | |
|----------------------------|---|---------------|
| | 2024 | \$ |
| 2025 | | 6,662 |
| 2026 | | 6,661 |
| Total | <u>\$</u> | <u>19,984</u> |

The County's outstanding OPWC loans from direct borrowings related to business type activities of \$19,984 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$903,008. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 3.2 percent of net revenues while interest payments are expected to require 0.6 percent of net revenues for 2023. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$97,630, \$18,536, and \$3,068,547, respectively.

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. During 2018, an additional \$127,262 was forgiven by OWDA for a total of \$1,235,791; which left \$1,257,573 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund was assigned OWDA loans with an outstanding balance of \$552,040 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 4.6 percent of net revenues while interest payments are expected to require 1.1 percent of net revenues for 2023. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$71,413, \$17,063, and \$1,550,790, respectively.

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County has drawn down \$2,493,364 of the loan through December 31, 2023. The remaining loan balance of \$154,862 is available to be drawn down in the future.

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

| Year Ending December 31 | From Direct Borrowings | | | | Total |
|----------------------------|------------------------|------------------|---------------------|-------------------|---------------------|
| | Sewer | | Water | | |
| | Principal | Interest | Principal | Interest | |
| 2024 | \$ 103,221 | \$ 14,582 | \$ 72,594 | \$ 15,976 | \$ 206,373 |
| 2025 | 109,142 | 10,400 | 73,827 | 14,842 | 208,211 |
| 2026 | 69,314 | 6,041 | 75,114 | 13,659 | 164,128 |
| 2027 | 25,704 | 4,093 | 76,457 | 12,422 | 118,676 |
| 2028 | 26,737 | 3,059 | 77,859 | 11,132 | 118,787 |
| 2029-2033 | 56,742 | 2,851 | 378,742 | 35,888 | 474,223 |
| 2034-2038 | - | - | 319,706 | 6,927 | 326,633 |
| 2039-2043 | - | - | 222,550 | - | 222,550 |
| 2044-2046 | - | - | 78,065 | - | 78,065 |
| Total | <u>\$ 390,860</u> | <u>\$ 41,026</u> | <u>\$ 1,374,914</u> | <u>\$ 110,846</u> | <u>\$ 1,917,646</u> |

The County's outstanding OWDA loans from direct borrowing of related to business type activities \$1,765,774 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Net Pension/OPEB Liabilities

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Other Long-Term Items:

Compensated Absences

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

Asset Retirement Obligations

The County will be required to pay future obligations related to the asset retirement of certain capital assets when they are removed from service. For additional information related to the asset retirement obligations, see Note 17.

Leases Payable

The County has outstanding agreements to lease copiers, office space, and buildings in governmental activities. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. These leases will be paid from the General Fund and the Community Services and the Developmental Disabilities Special Revenue Funds. A summary of the principal and interest amounts for the remaining leases is as follows:

| Year Ending December 31 | Principal | Interest | Total |
|------------------------------------|------------------|-----------------|------------------|
| 2024 | \$323,721 | \$20,934 | \$344,655 |
| 2025 | 213,608 | 14,446 | \$228,054 |
| 2026 | 152,380 | 8,723 | \$161,103 |
| 2027 | 151,316 | 3,167 | \$154,483 |
| 2028 | 10,008 | 88 | \$10,096 |
| | <u>\$851,033</u> | <u>\$47,358</u> | <u>\$898,391</u> |

Subscriptions Payable

The County has outstanding agreements for the use of subscription-based software from vendors for internet access, emergency notification, and energy management in governmental activities and internet access for business-type activities. The future subscription payments were discounted based on the interest rate implicit in the subscription or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the subscription. These subscriptions will be paid from the General Fund and the Emergency Management and Homeland Security Special Revenue Fund for governmental activities and from the Sewer and Water Enterprise Funds for business-type activities. A summary of the principal and interest amounts for the subscriptions is as follows:

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| Year Ending December 31 | <i>Governmental Activities</i> | | <i>Business-Type Activities</i> | | Total |
|----------------------------|--------------------------------|------------------|---------------------------------|-----------------|-------------------|
| | Principal | Interest | Principal | Interest | |
| 2024 | \$ 183,200 | \$ 11,490 | \$ 22,212 | \$ 4,188 | \$ 221,090 |
| 2025 | 62,163 | 7,527 | 23,323 | 3,077 | \$96,090 |
| 2026 | 48,604 | 4,436 | 24,489 | 1,911 | \$79,440 |
| 2027 | 51,035 | 2,005 | 25,714 | 686 | \$79,440 |
| 2028 | 13,153 | 107 | - | - | \$13,260 |
| | <u>\$ 358,155</u> | <u>\$ 25,565</u> | <u>\$ 95,738</u> | <u>\$ 9,862</u> | <u>\$ 489,320</u> |

Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2023, are a margin on unvoted debt of \$53,801,856, and an overall debt margin of \$139,843,314.

Conduit Debt

To further economic development in the County, the County issued two bonds that provided capital financing to private-sector entities to acquire, construct, renovate, install, and equip hospital facilities at Fairfield Medical Center and multifamily residential rental housing facilities at Collins Road Properties, Ltd. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for these bonds. At December 31, 2023, the bonds have an aggregate outstanding principal amount payable of \$83,588,125 and are as follows: Fairfield Medical Center \$78,210,000 and Collins Road Properties, Ltd. \$5,378,125.

Additionally, as authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. Under Ohio Law, this lease-purchase agreement does not represent an obligation of the County at December 31, 2023. The properties financed are pledged as collateral, and the lease-purchase agreement is payable solely from payments received from the private-sector entity. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County. At the end of the lease-purchase agreement, the County will relinquish title to Lifeline of Ohio Organ Procurement, Inc. The amount outstanding at December 31, 2023, is \$2,485,834.

NOTE 17 - ASSET RETIREMENT OBLIGATIONS

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administration Code Section 1301-7-9 and require a County classified as an “owner” or “operator,” to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of \$286,000 associated with the County’s underground storage tanks was estimated by the County Auditor’s Office using actual examples from underground storage tank removals completed by the Fairfield County Land Reutilization Corporation in 2019. The remaining useful life of these USTs range from 6 to 23 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Utilities Director estimates these public safety issues to include removing any tankage, removing certain building structures for ease of equipment removal, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,035,000 associated with the County waste water treatment facilities was estimated by the County Utilities Director. The remaining useful life of these facilities range from 7 to 44 years.

NOTE 18 - INTERFUND TRANSACTIONS

Interfund transfers during 2023 consisted of the following:

| <u>Transfer from</u> | <u>Transfer to</u> | | | <u>Total</u> |
|-----------------------------|---------------------------|-----------------------------------|------------------------------|----------------------|
| | <u>Major Funds</u> | | Other | |
| | <u>Community Services</u> | <u>Developmental Disabilities</u> | <u>Nonmajor Governmental</u> | |
| Major Governmental Funds: | | | | |
| General Fund | \$ 398,349 | \$ 4,124 | \$ 12,132,947 | \$ 12,535,420 |
| Developmental Disabilities | - | - | 100,000 | 100,000 |
| Other Nonmajor Governmental | - | - | 1,386,128 | 1,386,128 |
| Total All Funds | <u>\$ 398,349</u> | <u>\$ 4,124</u> | <u>\$ 13,619,075</u> | <u>\$ 14,021,548</u> |

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

Interfund balances at December 31, 2023, consist of the following individual interfund receivables/payables:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| | Interfund Receivable | | | | | | | Total |
|---|----------------------|---------------------|--|-----------------------------|-------------------|-----------------|---|---------------------|
| | Major Funds | | | Major Funds | | | | |
| Interfund Payable | General | Community Services | Alcohol, Drug Addiction, and Mental Health Board | Other Nonmajor Governmental | Sewer | Water | Governmental Activities - Internal Services | |
| <i>Major Governmental Fund:</i> | | | | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 15,803 | \$ 1,637 | \$ 1,194 | \$ 21,075 | \$ 39,709 |
| Community Services | - | - | - | - | 23 | 23 | - | 46 |
| Child/Adult Protective Services | - | 29,122 | - | - | - | - | - | 29,122 |
| Fiscal Recovery Other Nonmajor Governmental | - | - | - | - | 256,808 | - | - | 256,808 |
| Governmental Activities - Internal Service | 3,609,137 | 1,379,649 | 25,000 | 8,363 | - | - | - | 5,022,149 |
| | <u>85,252</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>85,252</u> |
| Total All Funds | \$ 3,694,389 | \$ 1,408,771 | \$ 25,000 | \$ 24,166 | \$ 258,468 | \$ 1,217 | \$ 21,075 | \$ 5,433,086 |

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short-term loans) to Children Services, Emergency Management and Homeland Security, Sheriff Services, Community Development Block Grant, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, and Brownfield Remediation Special Revenue Funds, and the Airport Construction Grant and Basil Western Road Capital Projects Funds.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$371,715.

In 2013, the County purchased a \$1,000,000 bond from the Developmental Disabilities Facilities Capital Projects Fund for a ten-year period. At December 31, 2022, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$110,192. During 2023, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$110,192 retiring the bond. The repayment of the bond was reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

NOTE 19 - FUND BALANCES

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

| Fund Balances | General | Community Services | Developmental Disabilities | Alcohol, Drug Addiction, and Mental Health Board | Child/Adult Protective Services | Fiscal Recovery | Nonmajor Governmental Funds | Total |
|--|----------------------|---------------------|----------------------------|--|---------------------------------|-------------------|-----------------------------|-----------------------|
| <u>Nonspendable:</u> | | | | | | | | |
| Long-Term Note Receivable | \$ 475,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 475,000 |
| Unclaimed Monies | 126,691 | - | - | - | - | - | - | 126,691 |
| Prepaid Items | 281,225 | - | 2,848 | 12,300 | - | 115,072 | 127,251 | 538,696 |
| Materials and Supplies Inventory | 220,138 | 7,463 | 24,308 | - | - | - | 421,456 | 673,365 |
| Total Nonspendable | 1,103,054 | 7,463 | 27,156 | 12,300 | - | 115,072 | 548,707 | 1,813,752 |
| <u>Restricted for:</u> | | | | | | | | |
| Road, Bridge, and Culvert Projects | - | - | - | - | - | - | 8,719,166 | 8,719,166 |
| Community Services | - | 2,411,505 | - | - | - | - | - | 2,411,505 |
| Developmental Disabilities Mental Health | - | - | 38,418,841 | - | - | - | - | 38,418,841 |
| Mental Health | - | - | - | 14,137,340 | - | - | - | 14,137,340 |
| Real Estate Assessment and Delinquencies | - | - | - | - | - | - | 5,918,892 | 5,918,892 |
| Ditch Maintenance | - | - | - | - | - | - | 1,952,056 | 1,952,056 |
| Juvenile Court Services | - | - | - | - | - | - | 8,955 | 8,955 |
| Child Support Enforcement | - | - | - | - | - | - | 4,788,915 | 4,788,915 |
| Child, Adult, and Senior Protective Services | - | - | - | - | 21,121,491 | - | 2,485,878 | 23,607,369 |
| Children Services and Children's Trust | - | - | - | - | - | - | 813,325 | 813,325 |
| Community Development Block Grant | - | - | - | - | - | - | 159,786 | 159,786 |
| Economic Development Assistance | - | - | - | - | - | - | 1,826,343 | 1,826,343 |
| Dog and Kennel Services | - | - | - | - | - | - | 535,323 | 535,323 |
| Court Computers Services | - | - | - | - | - | - | 2,082,552 | 2,082,552 |
| Sheriff Services | - | - | - | - | - | - | 1,278,452 | 1,278,452 |
| Wireless 9-1-1 Services | - | - | - | - | - | - | 86,433 | 86,433 |
| Youth Services | - | - | - | - | - | - | 579,858 | 579,858 |
| Capital Projects | - | - | - | - | - | - | 8,409,908 | 8,409,908 |
| Debt Service | - | - | - | - | - | - | 137,907 | 137,907 |
| Other Purposes | - | - | - | - | - | - | 2,573,604 | 2,573,604 |
| Total Restricted | - | 2,411,505 | 38,418,841 | 14,137,340 | 21,121,491 | - | 42,357,353 | 118,446,530 |
| <u>Committed to:</u> | | | | | | | | |
| Building Inspections | 272,061 | - | - | - | - | - | - | 272,061 |
| Notary Services | 64,342 | - | - | - | - | - | - | 64,342 |
| Enterprise Zone Plans | 4,036 | - | - | - | - | - | - | 4,036 |
| Capital Improvements | - | - | - | - | - | - | 3,735,380 | 3,735,380 |
| County Administration | 397,638 | - | - | - | - | - | - | 397,638 |
| Equipment/Capital Outlay | 574,731 | - | - | - | - | - | - | 574,731 |
| Total Committed | 1,312,808 | - | - | - | - | - | 3,735,380 | 5,048,188 |
| <u>Assigned to:</u> | | | | | | | | |
| Capital Improvements | - | - | - | - | - | - | 5,438,072 | 5,438,072 |
| Purchases on Order: | | | | | | | | |
| County Administration | 828,852 | - | - | - | - | - | - | 828,852 |
| County Courts | 70,172 | - | - | - | - | - | - | 70,172 |
| Health and Safety Services | 191,607 | - | - | - | - | - | - | 191,607 |
| Capital Outlay/Supplies | 561,949 | - | - | - | - | - | - | 561,949 |
| Total Assigned | 1,652,580 | - | - | - | - | - | 5,438,072 | 7,090,652 |
| Unassigned (Deficit): | 46,573,248 | - | - | - | - | - | (416,047) | 46,157,201 |
| Total Fund Balances | \$ 50,641,690 | \$ 2,418,968 | \$ 38,445,997 | \$ 14,149,640 | \$ 21,121,491 | \$ 115,072 | \$ 51,663,465 | \$ 178,556,323 |

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

NOTE 20 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the County received no additional COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

The 2023 activity includes, \$25,341 which was spent on-behalf of other governments. These amounts are reflected as intergovernmental expenditures in the Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

Coshocton-Fairfield-Licking-Perry Solid Waste District

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2023. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$308,495 to the Committee during 2023 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. The board of no fewer than nine and no more than fifteen operates the Bureau. Two of the board members are selected by the County Commissioners. The remaining board members are elected by majority vote of the quorum of the non-departing Directors. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2023, the County made no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 158 West Wheeling Street, Lancaster, Ohio 43130.

Mid-Eastern Ohio Regional Council (MEORC)

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services nineteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. The County paid \$165,055 to the Council during 2023 for membership dues. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health or designee; Director of the Fairfield County Job and Family Services; Director of the Child Protective Services Division of Job and Family Services; Superintendent of the Fairfield County Developmental Disabilities Board; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; President of the Fairfield County Commissioners or designee; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2023, the County paid \$926,090 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2023, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$50,980, \$1,175,012, and \$28,900 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

Area 20-21 Workforce Development Board

The Area 20-21 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2023, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a nine-member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2023, the County contributed \$397,586 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2023, the County made no payments to the Facility for housing of juvenile

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Central Ohio Rural Planning Organization

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2023, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 22 - RELATED ORGANIZATIONS

Fairfield County District Library

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

Fairfield County Park District

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2023, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

Fairfield Metropolitan Housing Authority

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street Lancaster, Ohio 43130.

NOTE 23 - JOINT VENTURES

Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 50-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2023, the County contributed \$85,000 to the Commission for their annual subsidy which was approximately 31 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$36,200. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

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

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

Each county will be contributing to the District in the form of a local share when needed. The contribution will be based on the number of children from each county who are maintained in the home during the year. In the beginning, each county contributed an annual fee based on each county's proportionate share of operational expenses and required capital needs of the District. The counties are responsible for all major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

In 2023, the District received \$2,363,629 in contributions from member counties, for a 23 year total of \$44,454,629 from all member counties. Fairfield County contributed \$536,000 in 2023, for a grand total contribution of \$17,506,517. The County's total contributions represent 39 percent of total member contributions as of December 31, 2023. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District's construction was completed in 2004 and became operational on February 9, 2004. The County issued debt in past for their share of the District construction, this debt matured in 2022. The County's share of the joint venture is \$957,246 as of December 31, 2023. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 24 - RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2023 was \$544,642.

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

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

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

The County began participating in the program effective January 1, 2010. In 2023, the County paid premiums to BWC totaling \$356,987.

NOTE 25 - CONTINGENT LIABILITIES

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 26 - RELATED PARTY TRANSACTIONS

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$33,437 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

NOTE 27 - TAX ABATEMENT DISCLOSURES

As of December 31, 2023, the County provides tax abatements through an Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone which provides property tax abatements to encourage new investment in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. Abatements are obtained through application by the property owner, including proof that the improvement have been made, and equal 75 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill. An agreement that was approved in 2019 with Blue Label Digital; however, the tax abatement did not begin until 2022 tax collections. This agreement was approved for the Enterprise Zone as part of an expansion project that resulted in a new addition to their facility and as many as 70 new jobs. The 2023 abated taxes are as follows:

| Purpose | Actual Percentage of Taxes Abated During the Year | Actual Amount of Taxes Abated During the Year |
|---------------|---|---|
| Manufacturing | 45% | \$50,245 |

Tax Abatements Approved by Other Entities

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

| Overlapping Government | Amount of 2023 Taxes Abated |
|--------------------------|--------------------------------|
| City of Lancaster | \$172,587 |
| City of Canal Winchester | 90,759 |
| City of Pickerington | 7,735 |
| <i>Total</i> | \$271,081 |

NOTE 28 - FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE

The Airport

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Reporting Entity

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

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

Public Entity Risk Pool

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Fund Accounting

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

Measurement Focus

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

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

Basis of Accounting

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

Revenues – Exchange and Nonexchange Transactions

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Deferred Inflows of Resources

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Authority, deferred inflows of resources include leases. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in systematic and rational manner over the term of the lease.

Expenses/Expenditures

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

Budgetary

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

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

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

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

Cash and Cash Equivalents

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

Payables

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

Inventory Held for Resale

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Balance

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

Nonspendable The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash. There were no nonspendable items in 2023.

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

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

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

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

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

Net Position

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

Income Tax Status

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Estimates

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

Leases

The Authority serves as lessor in a noncancellable lease which is accounted for as follows:

Lessor At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

CHANGE IN ACCOUNTING PRINCIPLES

For 2023, the Airport Authority implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*; and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The Airport Authority did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Authority did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the Authority also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2023, follows:

| 2023 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$ 790,556 | \$843,209 | \$52,653 |

| 2023 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$ 941,140 | \$924,860 | \$16,280 |

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

RECEIVABLES

Receivables at December 31, 2023, consisted of accounts, accrued interest, and leases receivable. The accounts and accrued interest receivable are expected to be collected within one year.

The Airport Authority is reporting leases receivable of \$174,803 in the General Fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the Airport Authority recognized leases revenue of \$25,935 and other interest revenue of \$6,392 in the General Fund. These lease revenue amounts exclude short-term leases.

In 2017, the Airport Authority entered a 15-year leasing arrangement with SAS Aviation Properties, LLC for a track of land. This lease is paid monthly and was scheduled to end on April 30, 2032. In 2023, this lease was extended an additional 10 years and will end on April 30, 2042.

In 2023, the Airport Authority entered into a four-year lease with Fairfield Aircraft Services, LLC for hanger space. This lease is paid monthly and ends on December 31, 2026.

In 2023, the Airport Authority also entered into a three-year lease with Sundowner Aviation, LLC for administrative terminal building office space and four hanger bays. This lease is paid annually and ends on December 31, 2025.

A summary of future lease revenue is as follows:

| <u>Year Ending December 31</u> | <u>From Direct Placement</u> | | <u>Total</u> |
|------------------------------------|------------------------------|------------------|-------------------|
| | <u>Principal</u> | <u>Interest</u> | |
| 2024 | \$ 27,586 | \$ 3,720 | \$ 31,306 |
| 2025 | 29,325 | 2,462 | 31,787 |
| 2026 | 15,916 | 1,124 | 17,040 |
| 2027 | 5,020 | 716 | 5,736 |
| 2028 | 5,304 | 600 | 5,904 |
| 2029-2033 | 32,618 | 3,474 | 36,092 |
| 2034-2038 | 32,164 | 4,948 | 37,112 |
| 2039-2042 | 26,870 | 1,062 | 27,932 |
| Total | <u>\$ 174,803</u> | <u>\$ 18,106</u> | <u>\$ 192,909</u> |

RISK MANAGEMENT

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

The ACE program has a \$10,000,000 annual aggregate limit coverage on products-completed operations, personal injury, advertising injury, and malpractice. There is an extended coverage for war, hi-jacking and other perils, with \$10,000,000 annual aggregate limit. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, \$2,000,000 hangar keepers not "in flight" limit any one occurrence, and \$1,000,000 hangar keepers not "in flight" limit any one aircraft.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

| Assets | Capital Assets Activity | | | |
|--------------------------|-------------------------|-------------------|-------------------|-----------------------|
| | 12/31/2022 Balance | 2023 Additions | 2023 Deletions | 12/31/2023 Balance |
| Equipment | \$ 96,140 | \$19,300 | \$0 | \$115,440 |
| Accumulated Depreciation | (45,888) | (14,617) | 0 | (60,505) |
| Book Value | <u>\$50,252</u> | <u>\$4,683</u> | <u>\$0</u> | <u>\$54,935</u> |

FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Airport Authority is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the General Fund is presented below for 2023:

| Fund Balances | General Fund |
|--|------------------|
| Committed to Operations and Repairs | \$4,462 |
| Assigned to Purchases on Order | 93,066 |
| Unassigned | <u>307,109</u> |
| <i>Total Fund Balances</i> | <u>\$404,637</u> |

OTHER COMMITMENTS

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2023, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2023, the Airport Authority's commitments for encumbrances in the General Fund are \$97,528.

PUBLIC ENTITY RISK POOL

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

participating members have no responsibility for the payment of the certificates. The Airport Authority does not have an equity interest in CORSA.

RELATED PARTY TRANSACTIONS, CONTRIBUTIONS, AND CONTINGENT LIABILITIES

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$33,437 and they are reflected as in-kind contributions.

During 2023, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

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

NOTE 29 - SUBSEQUENT EVENT

On January 11, 2024, the outstanding conduit debt lease between the County, Fifth Third Bank, and Lifeline of Ohio Organ Procurement, Inc. was refinanced with Merrill Lynch without County involvement. The lease with Fifth Third Bank was then paid in full.

On February 2, 2024 the City of Lancaster rolled their 2023 outstanding note with the County into a new note for \$475,000 with a maturity date of January 31, 2025.

On March 19, 2024, The Board of Commissioners approved the adoption of the Fairfield County 2024 Comprehensive Plan and Land Use Plan for Fairfield County. It serves as a basis for considering a variety of growth and service-related policies, programs, regulations, and capital expenditures. It will also serve as a policy basis to consider amendments to the County Subdivision Regulations, updates to local zoning codes, additional joint projects to manage growth, and investments to direct development in appropriate locations.

On May 28, 2024, the County approved a \$400,000 contribution to the Fairfield County Transportation Improvement District, a component unit of the County.

On June 4, 2024, the Board of County Commissioners approved a General Fund transfer of \$833,019 to the Airport Hanger Construction Capital Projects Fund to cover additional expected improvement costs.

On June 25, 2024, the County accepted the transfer of governance from the City of Lancaster for the Lancaster Fairfield Public Transit. The City of Lancaster will transfer assets and operations of the Lancaster Fairfield Public Transit to the Fairfield County Board of Commissioners effective July 1, 2024. The County has also filed an application with the Ohio Department of Transportation to aid in the financing of capital and operating assistance projects.

Required Supplementary Information

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

| | 2023 | 2022 | 2021 | 2020 |
|--|--------------|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.29804040% | 0.30860011% | 0.28939001% | 0.27556830% |
| County's Proportionate Share of the Net Pension Liability | \$88,041,264 | \$26,849,458 | \$42,852,358 | \$54,467,942 |
| County's Covered Payroll | \$44,340,592 | \$42,522,668 | \$38,241,973 | \$36,767,502 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 198.56% | 63.14% | 112.06% | 148.14% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 75.74% | 92.62% | 86.88% | 82.17% |

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

See accompanying notes to required supplementary information.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 0.27785520% | 0.27799920% | 0.28058940% | 0.28623777% | 0.27400100% | 0.27400100% |
| \$76,098,906 | \$43,612,683 | \$63,717,082 | \$49,579,990 | \$33,047,583 | \$32,301,149 |
| \$35,583,808 | \$34,745,958 | \$34,664,317 | \$33,442,255 | \$31,708,074 | \$31,415,613 |
| 213.86% | 125.52% | 183.81% | 148.26% | 104.22% | 102.82% |
| 74.70% | 84.66% | 77.25% | 81.08% | 86.45% | 86.36% |

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

| | <u>2023</u> | <u>2022</u> |
|---|-------------|-------------|
| County's Proportion of the Net Pension Asset | 0.23027310% | 0.22886227% |
| County's Proportionate Share of the Net Pension Asset | \$542,729 | \$901,729 |
| County's Covered Payroll | \$1,084,529 | \$1,043,371 |
| County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll | 50.04% | 86.42% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Asset | 137.14% | 169.88% |

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

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

See accompanying notes to required supplementary information.

| 2021 | 2020 | 2019 | 2018 |
|-------------|-------------|-------------|-------------|
| 0.20820982% | 0.18089190% | 0.18894150% | 0.17681310% |
| \$601,027 | \$377,203 | \$211,280 | \$240,702 |
| \$905,979 | \$806,757 | \$808,093 | \$724,138 |
| 66.34% | 46.76% | 26.15% | 33.24% |
| 157.67% | 145.28% | 126.64% | 137.28% |

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

| | 2023 | 2022 | 2021 | 2020 |
|--|--------------|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.004513560% | 0.005009840% | 0.005269721% | 0.005717790% |
| County's Proportionate Share of the Net Pension Liability | \$971,992 | \$1,113,694 | \$673,781 | \$1,383,502 |
| County's Covered Payroll | \$609,636 | \$651,307 | \$650,250 | \$690,050 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 159.44% | 170.99% | 103.62% | 200.49% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 80.00% | 78.90% | 87.80% | 75.50% |

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

See accompanying notes to required supplementary information.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 0.006221020% | 0.006374030% | 0.006021300% | 0.006296120% | 0.006126740% | 0.005798690% |
| \$1,375,741 | \$1,401,506 | \$1,430,373 | \$2,107,500 | \$1,693,252 | \$1,410,442 |
| \$730,371 | \$724,621 | \$661,971 | \$662,471 | \$639,221 | \$799,738 |
| 188.36% | 193.41% | 216.08% | 318.13% | 264.89% | 176.36% |
| 77.40% | 77.30% | 75.30% | 72.10% | 72.10% | 74.70% |

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

| | 2023 | 2022 | 2021 |
|--|--------------|---------------|---------------|
| County's Proportion of the Net OPEB Liability (Asset) | 0.29440260% | 0.30254770% | 0.28322294% |
| County's Proportionate Share of the Net OPEB Liability (Asset) | \$1,856,264 | (\$9,476,257) | (\$5,045,844) |
| County's Covered Payroll | \$47,187,321 | \$44,935,439 | \$40,310,452 |
| County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | 3.93% | -21.09% | -12.52% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) | 94.79% | 128.23% | 115.57% |

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

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

See accompanying notes to required supplementary information.

| 2020 | 2019 | 2018 | 2017 |
|--------------|--------------|--------------|--------------|
| 0.26948160% | 0.27196920% | 0.27144900% | 0.27263700% |
| \$37,222,409 | \$35,458,363 | \$29,477,361 | \$27,537,264 |
| \$38,727,709 | \$37,520,001 | \$36,549,521 | \$36,251,335 |
| 96.11% | 94.51% | 80.65% | 75.96% |
| 47.80% | 46.33% | 54.14% | 54.04% |

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

| | <u>2023</u> | <u>2022</u> | <u>2021</u> |
|---|--------------|--------------|--------------|
| County's Proportion of the Net OPEB Liability (Asset) | 0.004513560% | 0.005009840% | 0.005269721% |
| County's Proportionate Share of the Net OPEB Liability (Asset) | (\$87,783) | (\$129,722) | (\$111,108) |
| County's Covered Payroll | \$609,636 | \$651,307 | \$650,250 |
| County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | -14.40% | -19.92% | -17.09% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) | 168.50% | 230.70% | 174.70% |

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

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

See accompanying notes to required supplementary information.

| 2020 | 2019 | 2018 | 2017 |
|--------------|--------------|--------------|--------------|
| 0.005717790% | 0.006221020% | 0.006374030% | 0.006021300% |
| (\$100,489) | (\$103,034) | (\$102,424) | \$234,929 |
| \$690,050 | \$730,371 | \$724,621 | \$661,971 |
| -14.56% | -14.11% | -14.13% | 35.49% |
| 182.10% | 174.70% | 176.00% | 47.10% |

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years

| | 2023 | 2022 | 2021 | 2020 |
|--|--------------------|--------------------|--------------------|--------------------|
| Net Pension Liability - Traditional Plan | | | | |
| Contractually Required Contribution | \$6,703,472 | \$6,526,023 | \$6,266,763 | \$5,638,657 |
| Contributions in Relation to the Contractually Required Contribution | <u>(6,703,472)</u> | <u>(6,526,023)</u> | <u>(6,266,763)</u> | <u>(5,638,657)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$45,827,438 | \$44,340,592 | \$42,522,668 | \$38,241,973 |
| Contributions as a Percentage of Covered Payroll | <u>14.63%</u> | <u>14.72%</u> | <u>14.74%</u> | <u>14.74%</u> |
| Net Pension Asset - Combined Plan | | | | |
| Contractually Required Contribution | \$137,981 | \$151,834 | \$146,072 | \$126,837 |
| Contributions in Relation to the Contractually Required Contribution | <u>(137,981)</u> | <u>(151,834)</u> | <u>(146,072)</u> | <u>(126,837)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$1,149,842 | \$1,084,529 | \$1,043,371 | \$905,979 |
| Contributions as a Percentage of Covered Payroll | <u>12.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |
| Net OPEB Liability (Asset) - OPERS Plan (1) | | | | |
| Contractually Required Contribution | \$84,988 | \$70,488 | \$54,776 | \$46,500 |
| Contributions in Relation to the Contractually Required Contribution | <u>(84,988)</u> | <u>(70,488)</u> | <u>(54,776)</u> | <u>(46,500)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (2) | \$48,873,029 | \$47,187,321 | \$44,935,439 | \$40,310,452 |
| Contributions as a Percentage of Covered Payroll | <u>0.17%</u> | <u>0.15%</u> | <u>0.12%</u> | <u>0.12%</u> |

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

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

See accompanying notes to required supplementary information.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$5,422,186 | \$5,250,326 | \$4,781,015 | \$4,413,690 | \$4,262,745 | \$4,043,186 |
| (5,422,186) | (5,250,326) | (4,781,015) | (4,413,690) | (4,262,745) | (4,043,186) |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$36,767,502 | \$35,583,808 | \$34,745,958 | \$34,664,317 | \$33,442,255 | \$31,708,074 |
| <u>14.75%</u> | <u>14.75%</u> | <u>13.76%</u> | <u>12.73%</u> | <u>12.75%</u> | <u>12.75%</u> |
| \$112,946 | \$113,133 | \$94,138 | \$78,446 | \$77,245 | \$68,831 |
| (112,946) | (113,133) | (94,138) | (78,446) | (77,245) | (68,831) |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$806,757 | \$808,093 | \$724,138 | \$653,717 | \$643,708 | \$573,592 |
| <u>14.00%</u> | <u>14.00%</u> | <u>13.00%</u> | <u>12.00%</u> | <u>12.00%</u> | <u>12.00%</u> |
| \$46,138 | \$45,124 | \$397,877 | \$743,693 | | |
| (46,138) | (45,124) | (397,877) | (743,693) | | |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | | |
| \$38,727,709 | \$37,520,001 | \$36,549,521 | \$36,251,335 | | |
| <u>0.12%</u> | <u>0.12%</u> | <u>1.09%</u> | <u>2.05%</u> | | |

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

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---|-----------------|-----------------|-----------------|-----------------|
| Net Pension Liability | | | | |
| Contractually Required Contribution | \$92,218 | \$89,118 | \$90,436 | \$88,890 |
| Contributions in Relation to the Contractually Required Contribution | <u>(92,218)</u> | <u>(89,118)</u> | <u>(90,436)</u> | <u>(88,890)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Contributions as a Percentage of Covered Payroll | 14.00% | 14.00% | 14.00% | 14.00% |
| Net OPEB Liability (Asset) | | | | |
| Contractually Required Contribution | \$0 | \$0 | \$0 | \$0 |
| Contributions in Relation to the Contractually Required Contribution | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (1) | \$658,700 | \$636,557 | \$645,971 | \$634,929 |
| Contributions as a Percentage of Covered Payroll | 0.00% | 0.00% | 0.00% | 0.00% |

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

See accompanying notes to required supplementary information.

| <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|------------------|------------------|-----------------|-----------------|-----------------|------------------|
| \$100,731 | \$108,819 | \$96,773 | \$92,651 | \$84,860 | \$103,454 |
| <u>(100,731)</u> | <u>(108,819)</u> | <u>(96,773)</u> | <u>(92,651)</u> | <u>(84,860)</u> | <u>(103,454)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| 14.00% | 14.00% | 14.00% | 14.00% | 14.00% | 13.53% |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$3,241 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(3,241)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$719,507 | \$777,279 | \$691,233 | \$661,793 | \$606,143 | \$764,371 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.43% |

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

| | 2022 | 2019 through 2021 | 2018 and 2017 | 2016 and prior |
|-------------------------------|--|--|--|--|
| Wage Inflation | 2.75 percent | 3.25 percent | 3.25 percent | 3.75 percent |
| Future Salary Increases | 2.75 to 10.75 percent including wage inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 10.75 percent including wage inflation | 4.25 to 10.05 percent including wage inflation |
| COLA or Ad Hoc COLA: | | | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | see below | see below | see below | see below |
| Investment Rate of Return | 6.9 percent | 7.2 percent | 7.5 percent | 8 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age | Individual Entry Age | Individual Entry Age |

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013; Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

| | |
|-------------------|---|
| 2023 | 3.0 percent, simple through 2023 then 2.05 percent, simple |
| 2022 | 3.0 percent, simple through 2022 then 2.05 percent, simple |
| 2021 | 0.5 percent, simple through 2021 then 2.15 percent, simple |
| 2020 | 1.4 percent, simple through 2020 then 2.15 percent, simple |
| 2017 through 2019 | 3.0 percent, simple through 2018 then 2.15 percent, simple |
| 2016 and prior | 3.0 percent, simple through 2018 then 2.80 percent, simple |

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above-described tables.

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

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

Changes in Assumptions – OPERS Pension – Combined Plan

| | <u>2022</u> | <u>2019 through 2021</u> | <u>2018</u> |
|-------------------------------|---|---|---|
| Wage Inflation | 2.75 percent | 3.25 percent | 3.25 percent |
| Future Salary Increases | 2.75 to 8.25 percent including wage inflation | 3.25 to 8.25 percent including wage inflation | 3.25 to 8.25 percent including wage inflation |
| COLA or Ad Hoc COLA: | | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | see below | see below | see below |
| Investment Rate of Return | 6.9 percent | 7.2 percent | 7.5 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age | Individual Entry Age |

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – STRS Pension

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

| | <u>2022</u> | <u>2017</u> | <u>2016 and Prior</u> |
|-----------------------------------|---|---|---|
| Inflation | 2.50 percent | 2.50 percent | 2.75 percent |
| Projected salary increases | Varies by Service from 2.5 percent to 8.5 percent | 12.50 percent at age 20 to 2.50 percent at age 65 | 12.25 percent at age 20 to 2.75 percent at age 70 |
| Investment Rate of Return | See Below | See Below | See Below |
| Payroll Increases | 3 percent | 3 percent | 3.5 percent |
| Cost-of-Living Adjustments (COLA) | 0.0 percent, effective July 1, 2017 | 0.0 percent, effective July 1, 2017 | 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date. |

Investment rate of return:

| | |
|-------------------|---|
| 2021 through 2023 | 7.00 percent, net of investment expenses, including inflation |
| 2017 through 2020 | 7.45 percent, net of investment expenses, including inflation |
| 2016 and prior | 7.75 percent, net of investment expenses, including inflation |

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuity Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

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

Changes in Assumptions – OPERS OPEB

| | |
|--|---|
| Wage Inflation: | |
| 2023 and 2022 | 2.75 percent |
| 2021 and prior | 3.25 percent |
| Projected Salary Increases (including wage inflation): | |
| 2023 and 2022 | 2.75 to 10.75 percent |
| 2021 and prior | 3.25 to 10.75 percent |
| Investment Return Assumption: | |
| Beginning in 2019 | 6.00 percent |
| 2018 | 6.50 percent |
| Municipal Bond Rate: | |
| 2023 | 4.05 percent |
| 2022 | 1.84 percent |
| 2021 | 2.00 percent |
| 2020 | 2.75 percent |
| 2019 | 3.71 percent |
| 2018 | 3.31 percent |
| Single Discount Rate: | |
| 2023 | 5.22 percent |
| 2022 | 6.00 percent |
| 2021 | 6.00 percent |
| 2020 | 3.16 percent |
| 2019 | 3.96 percent |
| 2018 | 3.85 percent |
| Health Care Cost Trend Rate: | |
| 2023 | 5.5 percent, initial 3.5 percent, ultimate in 2036 |
| 2022 | 5.5 percent, initial 3.5 percent, ultimate in 2034 |
| 2021 | 8.5 percent, initial 3.5 percent, ultimate in 2035 |
| 2020 | 10.5 percent, initial 3.5 percent, ultimate in 2030 |
| 2019 | 10.0 percent, initial 3.25 percent, ultimate in 2029 |
| 2018 | 7.5 percent, initial 3.25 percent, ultimate in 2028 |

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Benefit Term – STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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

Changes in Benefit Terms – STRS OPEB

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

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

Combining Financial Statements and Schedules

General Fund

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|----------------------------------|
| | Original | Final | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government - Legislative and Executive | | | | |
| Commissioners: | | | | |
| Personal Services | \$ 873,016 | \$ 877,266 | \$ 875,821 | \$ 1,445 |
| Fringe Benefits | 377,870 | 373,620 | 373,552 | 68 |
| Contractual Services | 805,472 | 838,854 | 829,556 | 9,298 |
| Materials and Supplies | 42,091 | 55,480 | 39,771 | 15,709 |
| Capital Outlay | 16,108 | 16,108 | 9,643 | 6,465 |
| Other | 15,000 | 15,000 | 15,000 | - |
| Total Commissioners | 2,129,557 | 2,176,328 | 2,143,343 | 32,985 |
| Workforce and Economic Development: | | | | |
| Personal Services | 376,245 | 398,945 | 398,212 | 733 |
| Fringe Benefits | 178,248 | 181,248 | 166,155 | 15,093 |
| Contractual Services | 588,929 | 588,029 | 425,422 | 162,607 |
| Materials and Supplies | 1,800 | 2,700 | 2,366 | 334 |
| Capital Outlay | 262,881 | 235,077 | 129,071 | 106,006 |
| Other | 41,800 | 41,800 | 27,800 | 14,000 |
| Total Workforce and Economic Development | 1,449,903 | 1,447,799 | 1,149,026 | 298,773 |
| Auditor: | | | | |
| Personal Services | 884,529 | 904,529 | 858,382 | 46,147 |
| Fringe Benefits | 338,150 | 338,150 | 326,946 | 11,204 |
| Contractual Services | 556,480 | 533,324 | 526,680 | 6,644 |
| Materials and Supplies | 25,404 | 25,270 | 23,185 | 2,085 |
| Capital Outlay | 75,000 | 75,000 | 74,728 | 272 |
| Other | - | 3,006 | 3,006 | - |
| Total Auditor | 1,879,563 | 1,879,279 | 1,812,927 | 66,352 |
| Treasurer: | | | | |
| Personal Services | 351,675 | 351,675 | 340,424 | 11,251 |
| Fringe Benefits | 185,800 | 185,800 | 176,063 | 9,737 |
| Contractual Services | 84,711 | 84,485 | 65,623 | 18,862 |
| Materials and Supplies | 2,930 | 2,635 | 2,344 | 291 |
| Capital Outlay | 29,500 | 29,500 | 18,508 | 10,992 |
| Total Treasurer | 654,616 | 654,095 | 602,962 | 51,133 |
| Prosecuting Attorney: | | | | |
| Personal Services | 1,524,744 | 1,524,744 | 1,424,891 | 99,853 |
| Fringe Benefits | 583,132 | 583,132 | 514,398 | 68,734 |
| Contractual Services | 19,500 | 19,500 | 19,366 | 134 |
| Materials and Supplies | 15,000 | 15,000 | 14,769 | 231 |
| Capital Outlay | 76,500 | 76,500 | 66,778 | 9,722 |
| Other | 75,372 | 75,372 | 75,372 | - |
| Total Prosecuting Attorney | 2,294,248 | 2,294,248 | 2,115,574 | 178,674 |
| Safety and Security: | | | | |
| Contractual Services | 36,500 | 82,000 | 74,956 | 7,044 |
| Materials and Supplies | 6,000 | 15,000 | 12,973 | 2,027 |
| Capital Outlay | 210,000 | 155,500 | 76,726 | 78,774 |
| Total Safety and Security | \$ 252,500 | \$ 252,500 | \$ 164,655 | \$ 87,845 |

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|------------------|--------------|-------------------|----------------------------------|
| | Original | Final | | |
| Information Technology: | | | | |
| Personal Services | \$ 550,850 | \$ 624,150 | \$ 580,791 | \$ 43,359 |
| Fringe Benefits | 212,954 | 213,754 | 203,712 | 10,042 |
| Contractual Services | 610,862 | 878,663 | 860,729 | 17,934 |
| Materials and Supplies | 88,068 | 71,484 | 64,086 | 7,398 |
| Capital Outlay | 1,127,399 | 1,032,085 | 830,771 | 201,314 |
| Total Information Technology | 2,590,133 | 2,820,136 | 2,540,089 | 280,047 |
| Board of Elections: | | | | |
| Personal Services | 882,519 | 871,019 | 729,558 | 141,461 |
| Fringe Benefits | 344,978 | 356,478 | 356,307 | 171 |
| Contractual Services | 462,612 | 428,486 | 393,672 | 34,814 |
| Materials and Supplies | 70,022 | 69,401 | 33,414 | 35,987 |
| Capital Outlay | 53,550 | 53,550 | 17,366 | 36,184 |
| Total Board of Elections | 1,813,681 | 1,778,934 | 1,530,317 | 248,617 |
| Maintenance and Operation: | | | | |
| Personal Services | 680,929 | 660,929 | 612,840 | 48,089 |
| Fringe Benefits | 329,153 | 287,253 | 251,205 | 36,048 |
| Contractual Services | 2,236,717 | 2,191,354 | 2,170,038 | 21,316 |
| Materials and Supplies | 521,241 | 581,073 | 516,439 | 64,634 |
| Capital Outlay | 318,375 | 526,870 | 502,321 | 24,549 |
| Total Maintenance and Operation | 4,086,415 | 4,247,479 | 4,052,843 | 194,636 |
| Recorder: | | | | |
| Personal Services | 239,782 | 239,782 | 230,350 | 9,432 |
| Fringe Benefits | 144,523 | 144,523 | 131,807 | 12,716 |
| Contractual Services | 17,595 | 17,586 | 11,893 | 5,693 |
| Materials and Supplies | 2,000 | 2,000 | 907 | 1,093 |
| Total Recorder | 403,900 | 403,891 | 374,957 | 28,934 |
| Human Resources: | | | | |
| Personal Services | 179,000 | 187,400 | 174,530 | 12,870 |
| Fringe Benefits | 82,226 | 74,934 | 66,315 | 8,619 |
| Contractual Services | 379,867 | 336,705 | 298,412 | 38,293 |
| Materials and Supplies | 6,545 | 19,264 | 13,834 | 5,430 |
| Capital Outlay | 4,000 | 4,000 | 1,767 | 2,233 |
| Total Human Resources | 651,638 | 622,303 | 554,858 | 67,445 |
| Enterprise Zone: | | | | |
| Personal Services | 2,000 | 2,000 | - | 2,000 |
| Fringe Benefits | 1,100 | 1,100 | 22 | 1,078 |
| Contractual Services | 100 | 100 | - | 100 |
| Materials and Supplies | 100 | 100 | - | 100 |
| Total Enterprise Zone | 3,300 | 3,300 | 22 | 3,278 |
| Certificate of Title Administration: | | | | |
| Personal Services | 983,300 | 983,300 | 850,165 | 133,135 |
| Fringe Benefits | 590,250 | 590,250 | 483,370 | 106,880 |
| Contractual Services | 66,105 | 47,160 | 45,174 | 1,986 |
| Materials and Supplies | 39,218 | 29,201 | 14,520 | 14,681 |
| Capital Outlay | - | 18,456 | 18,435 | 21 |
| Total Certificate of Title Administration | \$ 1,678,873 | \$ 1,668,367 | \$ 1,411,664 | \$ 256,703 |

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|------------------|------------|-------------------|----------------------------------|
| | Original | Final | | |
| County Recorder Equipment: | | | | |
| Contractual Services | \$ 101,587 | \$ 100,267 | \$ 79,442 | \$ 20,825 |
| Capital Outlay | 15,000 | 15,000 | 7,398 | 7,602 |
| Total County Recorder Equipment | 116,587 | 115,267 | 86,840 | 28,427 |
| Building Department: | | | | |
| Personal services | 4,000 | 4,000 | 3,829 | 171 |
| Fringe benefits | 780 | 780 | 726 | 54 |
| Contractual Services | 100,149 | 96,029 | 87,409 | 8,620 |
| Materials and Supplies | 781 | 600 | 300 | 300 |
| Capital Outlay | 1,000 | 1,000 | - | 1,000 |
| Total Building Department | 106,710 | 102,409 | 92,264 | 10,145 |
| Insurance on Property and Persons: | | | | |
| Contractual Services | 653,686 | 687,500 | 587,406 | 100,094 |
| Levy and Assessment: | | | | |
| Contractual Services | 641,183 | 626,000 | 603,998 | 22,002 |
| Total General Government - Legislative and Executive | 21,406,493 | 21,779,835 | 19,823,745 | 1,956,090 |
| General Government - Judicial | | | | |
| Domestic Relations: | | | | |
| Personal Services | 647,655 | 670,305 | 658,890 | 11,415 |
| Fringe Benefits | 237,923 | 270,423 | 262,546 | 7,877 |
| Contractual Services | 43,948 | 43,296 | 34,655 | 8,641 |
| Materials and Supplies | 3,513 | 3,290 | 3,290 | - |
| Capital Outlay | 56,480 | 56,224 | 15,996 | 40,228 |
| Total Domestic Relations | 989,519 | 1,043,538 | 975,377 | 68,161 |
| Common Pleas Probation: | | | | |
| Personal Services | 547,425 | 549,425 | 536,160 | 13,265 |
| Fringe Benefits | 259,780 | 257,780 | 246,316 | 11,464 |
| Contractual services | 387,926 | 387,926 | 341,797 | 46,129 |
| Total Common Pleas Probation | 1,195,131 | 1,195,131 | 1,124,273 | 70,858 |
| Common Pleas Court: | | | | |
| Personal Services | 524,986 | 524,786 | 519,862 | 4,924 |
| Fringe Benefits | 239,213 | 272,913 | 272,488 | 425 |
| Contractual Services | 734,710 | 699,915 | 553,853 | 146,062 |
| Materials and Supplies | 22,500 | 22,500 | 19,171 | 3,329 |
| Capital Outlay | 12,000 | 12,000 | 7,532 | 4,468 |
| Total Common Pleas Court | 1,533,409 | 1,532,114 | 1,372,906 | 159,208 |
| Jury Commission: | | | | |
| Personal Services | 1,672 | 1,582 | 1,483 | 99 |
| Fringe Benefits | 306 | 396 | 363 | 33 |
| Total Jury Commission | 1,978 | 1,978 | 1,846 | 132 |
| Juvenile Court: | | | | |
| Contractual Services | 575,237 | 603,250 | 576,986 | 26,264 |
| Probate Court: | | | | |
| Personal Services | 493,299 | 516,117 | 515,554 | 563 |
| Fringe Benefits | 232,074 | 246,799 | 246,715 | 84 |
| Contractual Services | 65,766 | 47,506 | 43,403 | 4,103 |
| Materials and Supplies | 5,036 | 5,000 | 4,517 | 483 |
| Total Probate Court | \$ 796,175 | \$ 815,422 | \$ 810,189 | \$ 5,233 |

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|----------------------------------|
| | Original | Final | | |
| Clerk of Courts: | | | | |
| Personal Services | \$ 954,074 | \$ 954,074 | \$ 927,903 | \$ 26,171 |
| Fringe Benefits | 526,900 | 526,900 | 494,835 | 32,065 |
| Contractual Services | 149,842 | 120,390 | 78,261 | 42,129 |
| Materials and Supplies | 35,304 | 29,332 | 21,800 | 7,532 |
| Capital Outlay | - | 26,400 | 16,385 | 10,015 |
| Total Clerk of Courts | <u>1,666,120</u> | <u>1,657,096</u> | <u>1,539,184</u> | <u>117,912</u> |
| Municipal Court: | | | | |
| Contractual Services | 1,637,884 | 1,562,774 | 1,449,465 | 113,309 |
| Materials and supplies | 62,169 | 35,000 | 7,501 | 27,499 |
| Total Municipal Court | <u>1,700,053</u> | <u>1,597,774</u> | <u>1,456,966</u> | <u>140,808</u> |
| Notary Public Fees: | | | | |
| Contractual Services | 30,000 | 30,000 | - | 30,000 |
| Public Defender: | | | | |
| Contractual Services | 54,389 | 36,000 | 24,055 | 11,945 |
| Total General Government - Judicial | <u>8,542,011</u> | <u>8,512,303</u> | <u>7,881,782</u> | <u>630,521</u> |
| Public Safety | | | | |
| Probation Department: | | | | |
| Personal Services | 1,677,894 | 1,753,049 | 1,752,997 | 52 |
| Fringe Benefits | 754,497 | 766,357 | 766,347 | 10 |
| Contractual Services | 270,679 | 220,821 | 220,738 | 83 |
| Materials and Supplies | 22,755 | 18,820 | 18,780 | 40 |
| Capital Outlay | 179,000 | 179,000 | 179,000 | - |
| Other | 10,000 | 10,000 | 6,312 | 3,688 |
| Total Probation Department | <u>2,914,825</u> | <u>2,948,047</u> | <u>2,944,174</u> | <u>3,873</u> |
| Coroner: | | | | |
| Personal Services | 202,070 | 202,070 | 194,437 | 7,633 |
| Fringe Benefits | 76,460 | 76,460 | 75,953 | 507 |
| Contractual Services | 372,604 | 341,962 | 336,122 | 5,840 |
| Materials and Supplies | 4,300 | 4,300 | 4,090 | 210 |
| Capital Outlay | 15,000 | 15,000 | 14,183 | 817 |
| Total Coroner | <u>670,434</u> | <u>639,792</u> | <u>624,785</u> | <u>15,007</u> |
| Visitation Center: | | | | |
| Personal Services | 37,600 | 37,600 | 37,473 | 127 |
| Fringe Benefits | 7,584 | 7,584 | 7,566 | 18 |
| Contractual Services | 200 | 200 | - | 200 |
| Materials and Supplies | 500 | 500 | - | 500 |
| Total Visitation Center | <u>45,884</u> | <u>45,884</u> | <u>45,039</u> | <u>845</u> |
| Sheriff: | | | | |
| Personal Services | 12,011,918 | 11,546,022 | 10,809,819 | 736,203 |
| Fringe Benefits | 4,929,625 | 4,550,625 | 4,374,698 | 175,927 |
| Contractual Services | 2,390,266 | 2,348,952 | 2,248,406 | 100,546 |
| Materials and Supplies | 857,132 | 1,051,046 | 1,006,310 | 44,736 |
| Capital Outlay | 1,025,200 | 1,703,187 | 1,690,758 | 12,429 |
| Other | 59,503 | 100,057 | 100,057 | - |
| Total Sheriff | <u>21,273,644</u> | <u>21,299,889</u> | <u>20,230,048</u> | <u>1,069,841</u> |
| Total Public Safety | <u>\$ 24,904,787</u> | <u>\$ 24,933,612</u> | <u>\$ 23,844,046</u> | <u>\$ 1,089,566</u> |

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|------------------------------|------------------|---------------|-------------------|----------------------------------|
| | Original | Final | | |
| Health | | | | |
| Agriculture: | | | | |
| Contractual Services | \$ 426,131 | \$ 425,459 | \$ 425,459 | \$ - |
| TB Clinics: | | | | |
| Contractual Services | 1,449 | 5,000 | 5,000 | - |
| Crippled Children: | | | | |
| Contractual Services | 765,376 | 507,598 | 507,598 | - |
| Total Health | 1,192,956 | 938,057 | 938,057 | - |
| Human Services | | | | |
| Veterans Service Commission: | | | | |
| Personal Services | 508,250 | 508,250 | 445,316 | 62,934 |
| Fringe Benefits | 129,335 | 129,335 | 116,527 | 12,808 |
| Contractual Services | 1,258,674 | 998,416 | 701,271 | 297,145 |
| Materials and Supplies | 122,525 | 118,598 | 94,230 | 24,368 |
| Capital Outlay | 140,000 | 140,000 | 117,559 | 22,441 |
| Total Human Services | 2,158,784 | 1,894,599 | 1,474,903 | 419,696 |
| Other | | | | |
| Commissioners Share - Costs: | | | | |
| Contractual Services | 1,940,567 | 1,829,674 | 1,829,438 | 236 |
| Miscellaneous: | | | | |
| Contractual Services..... | 339,736 | 223,620 | 223,620 | - |
| Other..... | 15,500 | 20,976 | 20,976 | - |
| Total Miscellaneous | 355,236 | 244,596 | 244,596 | - |
| Total Other | 2,295,803 | 2,074,270 | 2,074,034 | 236 |
| Total Expenditures..... | \$ 60,500,834 | \$ 60,132,676 | \$ 56,036,567 | \$ 4,096,109 |

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2023.

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations. There were no committed revenue sources for 2023.

Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2023

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total |
|---|---|--------------------------------------|--|----------------------|
| ASSETS | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 35,311,495 | \$ 137,907 | \$ 17,623,707 | \$ 53,073,109 |
| Cash and Cash Equivalents in Segregated Accounts | 176,715 | - | - | 176,715 |
| Investments..... | - | - | 1,468,665 | 1,468,665 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | - | - | 69,997 | 69,997 |
| Receivables: | | | | |
| Property Taxes | 4,959,585 | - | - | 4,959,585 |
| Lodging Taxes | 102,533 | - | - | 102,533 |
| Permissive Motor Vehicle License Tax | 215,451 | - | - | 215,451 |
| Accounts | 1,545,346 | - | 7,589 | 1,552,935 |
| Interfund | 24,166 | - | - | 24,166 |
| Special Assessments | 292,918 | 119,213 | - | 412,131 |
| Accrued Interest | 5,612 | - | - | 5,612 |
| Loans | 1,309,619 | - | - | 1,309,619 |
| Intergovernmental | 7,727,739 | - | 334,351 | 8,062,090 |
| Materials and Supplies Inventory..... | 421,456 | - | - | 421,456 |
| Prepaid Items..... | 127,251 | - | - | 127,251 |
| Total Assets..... | <u>\$ 52,219,886</u> | <u>\$ 257,120</u> | <u>\$ 19,504,309</u> | <u>\$ 71,981,315</u> |
| LIABILITIES | | | | |
| Accounts Payable..... | \$ 990,233 | \$ - | \$ 63,683 | \$ 1,053,916 |
| Contracts Payable..... | 446,801 | - | 476,475 | 923,276 |
| Accrued Wages and Benefits Payable..... | 321,449 | - | - | 321,449 |
| Matured Compensated Absences Payable..... | 98 | - | - | 98 |
| Retainage Payable..... | - | - | 69,997 | 69,997 |
| Interfund Payable..... | 3,795,707 | - | 1,226,442 | 5,022,149 |
| Employee Payroll Withholdings Payable..... | 37,404 | - | - | 37,404 |
| Intergovernmental Payable..... | 444,548 | - | - | 444,548 |
| Unearned Revenue..... | 9,690 | - | - | 9,690 |
| Total Liabilities..... | <u>6,045,930</u> | <u>-</u> | <u>1,836,597</u> | <u>7,882,527</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Property Taxes not Levied to Finance Current Year Operations..... | 4,723,899 | - | - | 4,723,899 |
| Unavailable Revenue..... | 7,266,115 | 119,213 | 326,096 | 7,711,424 |
| Total Deferred Inflows of Resources..... | <u>11,990,014</u> | <u>119,213</u> | <u>326,096</u> | <u>12,435,323</u> |
| FUND BALANCES | | | | |
| Nonspendable | 548,707 | - | - | 548,707 |
| Restricted | 33,809,538 | 137,907 | 8,409,908 | 42,357,353 |
| Committed..... | - | - | 3,735,380 | 3,735,380 |
| Assigned..... | - | - | 5,438,072 | 5,438,072 |
| Unassigned (Deficits)..... | (174,303) | - | (241,744) | (416,047) |
| Total Fund Balances..... | <u>34,183,942</u> | <u>137,907</u> | <u>17,341,616</u> | <u>51,663,465</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances..... | <u>\$ 52,219,886</u> | <u>\$ 257,120</u> | <u>\$ 19,504,309</u> | <u>\$ 71,981,315</u> |

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2023

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total |
|---|---|--------------------------------------|--|----------------------|
| REVENUES | | | | |
| Property Taxes..... | \$ 4,624,154 | \$ - | \$ - | \$ 4,624,154 |
| Lodging Taxes..... | 648,829 | - | - | 648,829 |
| Payment in Lieu of Taxes..... | 527,713 | - | - | 527,713 |
| Charges for Services..... | 5,963,286 | - | - | 5,963,286 |
| Licenses and Permits..... | 578,376 | - | - | 578,376 |
| Permissive Motor Vehicle License tax | 2,786,885 | - | - | 2,786,885 |
| Fines, Forfeitures, and Settlements..... | 754,047 | - | - | 754,047 |
| Intergovernmental..... | 26,680,808 | - | 7,043,122 | 33,723,930 |
| Special Assessments..... | 282,715 | 95,554 | - | 378,269 |
| Housing Rehabilitation..... | 21,184 | - | - | 21,184 |
| Investment Earnings and Other Interest..... | 61,672 | 10,550 | 7,045 | 79,267 |
| Rent and Leases..... | - | - | 112,947 | 112,947 |
| Donations..... | 113,236 | - | - | 113,236 |
| Other..... | 329,964 | - | 7,589 | 337,553 |
| Total Revenues..... | <u>43,372,869</u> | <u>106,104</u> | <u>7,170,703</u> | <u>50,649,676</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 3,876,565 | - | - | 3,876,565 |
| Judicial | 787,027 | - | - | 787,027 |
| Public Safety | 2,984,758 | - | - | 2,984,758 |
| Public Works | 12,959,128 | - | - | 12,959,128 |
| Health | 6,468,489 | - | - | 6,468,489 |
| Human Services | 20,352,558 | - | - | 20,352,558 |
| Urban Redevelopment and Housing | 448,174 | - | - | 448,174 |
| Intergovernmental..... | 1,631,943 | - | - | 1,631,943 |
| Capital Outlay..... | - | - | 6,985,386 | 6,985,386 |
| Debt Service: | | | | |
| Principal Retirement | 14,428 | 1,802,000 | - | 1,816,428 |
| Interest | 2,222 | 1,030,748 | 906 | 1,033,876 |
| Issuance Costs | - | 41,752 | - | 41,752 |
| Total Expenditures..... | <u>49,525,292</u> | <u>2,874,500</u> | <u>6,986,292</u> | <u>59,386,084</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>(6,152,423)</u> | <u>(2,768,396)</u> | <u>184,411</u> | <u>(8,736,408)</u> |
| OTHER FINANCING SOURCES (USE) | | | | |
| Sale of Capital Assets..... | 27,103 | - | - | 27,103 |
| Inception of Subscription..... | 45,436 | - | - | 45,436 |
| General Obligation Bonds Issued..... | - | 41,752 | 3,000,248 | 3,042,000 |
| Transfers In..... | 2,568,554 | 2,650,549 | 8,399,972 | 13,619,075 |
| Transfers Out..... | (1,343,609) | (4,124) | (38,395) | (1,386,128) |
| Total Other Financing Sources (Use)..... | <u>1,297,484</u> | <u>2,688,177</u> | <u>11,361,825</u> | <u>15,347,486</u> |
| Net Changes in Fund Balances..... | (4,854,939) | (80,219) | 11,546,236 | 6,611,078 |
| Fund Balances Beginning of Year..... | 39,038,881 | 218,126 | 5,795,380 | 45,052,387 |
| Fund Balances End of Year..... | <u>\$ 34,183,942</u> | <u>\$ 137,907</u> | <u>\$ 17,341,616</u> | <u>\$ 51,663,465</u> |

Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2023. The following are included in nonmajor special revenue funds:

| | |
|---|---|
| Dog Adoption Center and Shelter Fund | To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, collections of fines, donations, and intergovernmental revenues from a small grant. |
| Child Support Enforcement Agency Fund | To account for restricted State and federal grants, and fees used to administer the County Bureau of Support. |
| Real Estate Assessment Fund | To account for State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County. |
| Motor Vehicle Fund | The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, fines, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs. |
| Ditch Maintenance Fund | To account for restricted special assessment revenues used to build irrigation ditches and to maintain existing ditches within the County. |
| Delinquent Real Estate Collection Fund | To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes. |
| County Hotel Lodging Fund | To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County. |
| Children Services Fund | To account for restricted monies received from federal and State grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training. |
| Emergency Management and Homeland Security Fund | To account for restricted fees, grant monies, and donations used for maintaining an emergency services department. |
| Marriage License Fund | To account for restricted licenses and fees monies collected by the courts used for domestic violence. |
| Bateson Beach Fund | To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash or budget activity during 2023; therefore, there is no budgetary schedule is presented. |

(continued)

Nonmajor Special Revenue Funds (continued)

| | |
|---|---|
| Bridges, Culverts, and County Road Levy Fund | To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads. |
| Litter Enforcement Fund | To account for a restricted State grant to enforce litter laws and to educate citizens. |
| Reese-Peters Home Fund | To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility. |
| Sheriff Services Fund | To account for restricted sheriff services fees, licenses and permits, and fines used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training. |
| Juvenile Court Services Fund | To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court. |
| Community Development Block Grant Fund | To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low-income households. |
| Workforce Investment Act Fund | To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189. |
| Older Adult Services Levy Fund | To account for proceeds of a tax levy restricted for the purpose of providing services for older adult Fairfield County residents. |
| Economic Development Assistance Grant Fund | To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants. |
| Other Legislative and Executive Programs Fund | Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by charges for services, State and federal grants, other miscellaneous sources, and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, the Special Elections Fund, Cyber Security Measurers Implementation Fund, the Electric Vehicle Charging Grant Fund, the Precinct Election Training Fund, and the Primary Election Fund for GAAP reporting. |

(continued)

Nonmajor Special Revenue Funds (continued)

| | |
|---|--|
| Other Judicial Programs Fund | Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized by charges for services; fines, forfeitures, and settlements; State and federal grants, and other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, Common Pleas Recovery Grant Fund, and the Court Backlog Reduction Fund for GAAP reporting. |
| Other Public Safety Programs Fund | Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting. |
| Home Fund | To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings. |
| Target Community Alternative to Prison Fund | To account for the Targeting Community Alternative to Prison grant program, which is restricted for supervision and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction. |
| Ohio Opioid Settlement Fund | To account for the restricted Ohio Opioid Settlement funding from the negotiated agreement between the State of Ohio and the three largest distributors of opioids. The State of Ohio developed a plan to distribute the settlement to the hardest hit communities by the opioid crisis. |
| Brownfield Remediation Program Grant Fund | To account for the restricted State Department of Development Brownfield Remediation Program funding for real property located in the Village of Carroll. The grant money was passed through to the Bloom Carroll Local School District for their asbestos abatement project. |
| Medicaid Grant Fund | To account for the restricted grant funding from the State Department of Medicaid to address urgent medical issues facing County residents. This funding was expensed to the Fairfield Medical Center to be used for County residents. |
| Healthy Aging Grant Fund | To account for the restricted funding from the State Department of Aging to help empower the County to finance a broader range of services for older adult residents to stay healthy, live longer, and maintain their independence. |

(continued)

Nonmajor Special Revenue Funds (continued)

Redevelopment Tax
Equivalent Fund

To account for restricted payment in lieu of tax annual service payments, which are passed through the County to the Fairfield County Transportation Improvement District for public infrastructure improvements.

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Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2023

| | Dog Adoption Center and Shelter Fund | Child Support Enforcement Agency Fund | Real Estate Assessment Fund | Motor Vehicle Fund | Ditch Maintenance Fund |
|--|---|--|--|-----------------------------------|---------------------------------------|
| ASSETS | | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 572,345 | \$ 4,914,062 | \$ 4,650,441 | \$ 6,689,680 | \$ 1,960,419 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Lodging Taxes | - | - | - | - | - |
| Permissive Motor Vehicle License Tax | - | - | - | 215,451 | - |
| Accounts | 120 | - | - | 26,615 | - |
| Interfund | - | - | - | 10,693 | - |
| Special Assessments | - | - | - | - | 292,918 |
| Accrued Interest | - | - | - | - | - |
| Loans | - | - | - | - | - |
| Intergovernmental | 75 | 34,447 | - | 3,727,530 | - |
| Materials and Supplies Inventory..... | - | - | - | 421,456 | - |
| Prepaid Items..... | - | - | 113,286 | 13,799 | - |
| Total Assets..... | <u>\$ 572,540</u> | <u>\$ 4,948,509</u> | <u>\$ 4,763,727</u> | <u>\$ 11,105,224</u> | <u>\$ 2,253,337</u> |
| LIABILITIES | | | | | |
| Accounts Payable..... | \$ 14,344 | \$ 2,400 | \$ 246,764 | \$ 73,663 | \$ - |
| Contracts Payable..... | - | - | 74,538 | 145,023 | - |
| Accrued Wages and Benefits Payable..... | 12,495 | 51,602 | 39,871 | 139,536 | - |
| Matured Compensated Absences Payable..... | - | - | - | - | - |
| Retainage Payable..... | - | - | - | - | - |
| Interfund Payable..... | - | 58,474 | - | 661 | 8,363 |
| Employee Payroll Withholdings Payable..... | 674 | 8,413 | 6,245 | 13,763 | - |
| Intergovernmental Payable..... | 9,704 | 38,705 | 28,220 | 111,581 | - |
| Unearned Revenue..... | - | - | - | - | - |
| Total Liabilities..... | <u>37,217</u> | <u>159,594</u> | <u>395,638</u> | <u>484,227</u> | <u>8,363</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Property Taxes not Levied to Finance Current Year Operations..... | - | - | - | - | - |
| Unavailable Revenue..... | - | - | - | 2,580,810 | 292,918 |
| Total Deferred Inflows of Resources..... | - | - | - | <u>2,580,810</u> | <u>292,918</u> |
| FUND BALANCES: | | | | | |
| Nonspendable | - | - | 113,286 | 435,255 | - |
| Restricted | 535,323 | 4,788,915 | 4,254,803 | 7,604,932 | 1,952,056 |
| Unassigned (Deficits)..... | - | - | - | - | - |
| Total Fund Balances | <u>535,323</u> | <u>4,788,915</u> | <u>4,368,089</u> | <u>8,040,187</u> | <u>1,952,056</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances.... | <u>\$ 572,540</u> | <u>\$ 4,948,509</u> | <u>\$ 4,763,727</u> | <u>\$ 11,105,224</u> | <u>\$ 2,253,337</u> |

| Delinquent Real Estate Collection Fund | County Hotel Lodging Fund | Children Services Fund | Emergency Management and Homeland Security Fund | Marriage License Fund | Bateson Beach Fund | Bridges, Culverts, and County Road Levy Fund |
|---|--|---------------------------------------|--|--------------------------------------|-----------------------------------|---|
| \$ 1,640,182 | \$ 20,053 | \$ 2,914,965 | \$ 203,985 | \$ - | \$ 17,140 | \$ 1,325,768 |
| - | - | - | - | 7,370 | - | - |
| - | - | - | - | - | - | 1,713,310 |
| - | 57,720 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,414 | - | 19,636 | - | 873 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 37,050 | - | 1,255,470 | - | - | - | 85,950 |
| - | - | - | - | - | - | - |
| - | - | - | 166 | - | - | - |
| <u>\$ 1,678,646</u> | <u>\$ 77,773</u> | <u>\$ 4,190,071</u> | <u>\$ 204,151</u> | <u>\$ 8,243</u> | <u>\$ 17,140</u> | <u>\$ 3,125,028</u> |
| \$ 3,214 | \$ - | \$ 543,129 | \$ 1,005 | \$ 1,809 | \$ - | \$ - |
| - | - | - | - | - | - | 211,534 |
| 5,741 | - | - | 8,155 | - | - | - |
| 98 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,196,379 | 72,182 | - | - | - |
| 282 | - | - | 311 | - | - | - |
| 5,222 | 77,773 | 5,721 | 7,433 | - | - | - |
| - | - | - | - | - | - | - |
| <u>14,557</u> | <u>77,773</u> | <u>2,745,229</u> | <u>89,086</u> | <u>1,809</u> | <u>-</u> | <u>211,534</u> |
| - | - | - | - | - | - | 1,629,322 |
| - | 187 | 631,517 | - | 206 | - | 169,938 |
| - | 187 | 631,517 | - | 206 | - | 1,799,260 |
| - | - | - | 166 | - | - | - |
| 1,664,089 | - | 813,325 | 114,899 | 6,228 | 17,140 | 1,114,234 |
| - | (187) | - | - | - | - | - |
| <u>1,664,089</u> | <u>(187)</u> | <u>813,325</u> | <u>115,065</u> | <u>6,228</u> | <u>17,140</u> | <u>1,114,234</u> |
| <u>\$ 1,678,646</u> | <u>\$ 77,773</u> | <u>\$ 4,190,071</u> | <u>\$ 204,151</u> | <u>\$ 8,243</u> | <u>\$ 17,140</u> | <u>\$ 3,125,028</u> |

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2023

| | Litter Enforcement Fund | Reese- Peters Home Fund | Sheriff Services Fund | Juvenile Court Services Fund | Community Development Block Grant Fund |
|--|-------------------------------|-------------------------------|-----------------------------|---------------------------------------|---|
| ASSETS | | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 18,160 | \$ 10,026 | \$ 1,214,992 | \$ 24,731 | \$ 754,194 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | 118,765 | - | - |
| Receivables: | | | | | |
| Property Taxes | - | - | - | - | - |
| Lodging Taxes | - | 44,813 | - | - | - |
| Permissive Motor Vehicle License Tax | - | - | - | - | - |
| Accounts | 105,882 | - | 50 | - | - |
| Interfund | - | - | - | - | 275 |
| Special Assessments | - | - | - | - | - |
| Accrued Interest | - | - | - | - | 419 |
| Loans | - | - | - | - | 108,748 |
| Intergovernmental | 1,450 | - | 3,885 | - | 1,661,801 |
| Materials and Supplies Inventory..... | - | - | - | - | - |
| Prepaid Items..... | - | - | - | - | - |
| Total Assets..... | <u>\$ 125,492</u> | <u>\$ 54,839</u> | <u>\$ 1,337,692</u> | <u>\$ 24,731</u> | <u>\$ 2,525,437</u> |
| LIABILITIES | | | | | |
| Accounts Payable..... | \$ 270 | \$ - | \$ 38,089 | \$ 1,719 | \$ - |
| Contracts Payable..... | - | - | - | - | 15,706 |
| Accrued Wages and Benefits Payable..... | - | - | 3,115 | 10,203 | - |
| Retainage Payable..... | - | - | - | - | - |
| Interfund Payable..... | - | - | 15,000 | - | 688,000 |
| Employee Payroll Withholdings Payable..... | - | - | 141 | 821 | - |
| Intergovernmental Payable..... | 105,882 | - | 2,895 | 3,033 | - |
| Unearned Revenue..... | - | - | - | - | - |
| Total Liabilities..... | <u>106,152</u> | <u>-</u> | <u>59,240</u> | <u>15,776</u> | <u>703,706</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Property Taxes not Levied to Finance Current Year Operations..... | - | - | - | - | - |
| Unavailable Revenue..... | - | 13,985 | - | - | 1,661,945 |
| Total Deferred Inflows of Resources..... | <u>-</u> | <u>13,985</u> | <u>-</u> | <u>-</u> | <u>1,661,945</u> |
| FUND BALANCES: | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 19,340 | 40,854 | 1,278,452 | 8,955 | 159,786 |
| Unassigned (Deficits)..... | - | - | - | - | - |
| Total Fund Balances | <u>19,340</u> | <u>40,854</u> | <u>1,278,452</u> | <u>8,955</u> | <u>159,786</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances.... | <u>\$ 125,492</u> | <u>\$ 54,839</u> | <u>\$ 1,337,692</u> | <u>\$ 24,731</u> | <u>\$ 2,525,437</u> |

(Continued)

| Workforce Investment Act Fund | Older Adult Services Levy Fund | Economic Development Assistance Grant Fund | Other Legislative and Executive Programs Fund | Other Judicial Programs Fund | Other Public Safety Programs Fund | Home Fund |
|--|---|---|--|---|--|----------------------|
| \$ 172,523 | \$ 2,517,692 | \$ 620,310 | \$ 116,726 | \$ 2,312,787 | \$ 1,146,179 | \$ 369,717 |
| - | - | - | - | 40,470 | 10,110 | - |
| - | 3,246,275 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 85,743 | 50,978 | - |
| - | - | 1,517 | 11,405 | - | - | 276 |
| - | - | - | - | - | - | - |
| - | - | 4,431 | 390 | - | - | 372 |
| - | - | 1,200,871 | - | - | - | - |
| - | 105,721 | - | 20,000 | 5,374 | 574,521 | 34,977 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 172,523</u> | <u>\$ 5,869,688</u> | <u>\$ 1,827,129</u> | <u>\$ 148,521</u> | <u>\$ 2,444,374</u> | <u>\$ 1,781,788</u> | <u>\$ 405,342</u> |
| \$ 6,886 | \$ 7,762 | \$ - | \$ - | \$ 5,727 | \$ 36,729 | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | 12,028 | 32,783 | - |
| - | - | - | - | - | - | - |
| 43,592 | 24,052 | - | 30,000 | - | 323,004 | 311,000 |
| - | - | - | - | 1,702 | 3,618 | - |
| 1,422 | - | - | - | 8,225 | 29,094 | - |
| - | - | - | - | 9,690 | - | - |
| <u>51,900</u> | <u>31,814</u> | <u>-</u> | <u>30,000</u> | <u>37,372</u> | <u>425,228</u> | <u>311,000</u> |
| - | 3,094,577 | - | - | - | - | - |
| - | 257,419 | 786 | 20,134 | 52,237 | 215,061 | 35,105 |
| - | 3,351,996 | 786 | 20,134 | 52,237 | 215,061 | 35,105 |
| - | - | - | - | - | - | - |
| 120,623 | 2,485,878 | 1,826,343 | 128,387 | 2,354,765 | 1,285,615 | 59,237 |
| - | - | - | (30,000) | - | (144,116) | - |
| <u>120,623</u> | <u>2,485,878</u> | <u>1,826,343</u> | <u>98,387</u> | <u>2,354,765</u> | <u>1,141,499</u> | <u>59,237</u> |
| <u>\$ 172,523</u> | <u>\$ 5,869,688</u> | <u>\$ 1,827,129</u> | <u>\$ 148,521</u> | <u>\$ 2,444,374</u> | <u>\$ 1,781,788</u> | <u>\$ 405,342</u> |

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2023

| | Target Community Alternative to Prison Fund | Ohio Opioid Settlement Fund | Healthy Aging Grant Fund | Total |
|--|--|--|---|----------------------|
| ASSETS | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 276,872 | \$ 488,136 | \$ 359,410 | \$ 35,311,495 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | 176,715 |
| Receivables: | | | | |
| Property Taxes | - | - | - | 4,959,585 |
| Lodging Taxes | - | - | - | 102,533 |
| Permissive Motor Vehicle License Tax | - | - | - | 215,451 |
| Accounts | - | 1,254,035 | - | 1,545,346 |
| Interfund | - | - | - | 24,166 |
| Special Assessments | - | - | - | 292,918 |
| Accrued Interest | - | - | - | 5,612 |
| Loans | - | - | - | 1,309,619 |
| Intergovernmental | 179,488 | - | - | 7,727,739 |
| Materials and Supplies Inventory..... | - | - | - | 421,456 |
| Prepaid Items..... | - | - | - | 127,251 |
| Total Assets..... | <u>\$ 456,360</u> | <u>\$ 1,742,171</u> | <u>\$ 359,410</u> | <u>\$ 52,219,886</u> |
| LIABILITIES | | | | |
| Accounts Payable..... | \$ 6,723 | \$ - | \$ - | \$ 990,233 |
| Contracts Payable..... | - | - | - | 446,801 |
| Accrued Wages and Benefits Payable..... | 5,920 | - | - | 321,449 |
| Matured Compensated Absences Payable..... | - | - | - | 98 |
| Interfund Payable..... | 25,000 | - | - | 3,795,707 |
| Employee Payroll Withholdings Payable..... | 1,434 | - | - | 37,404 |
| Intergovernmental Payable..... | 9,638 | - | - | 444,548 |
| Unearned Revenue..... | - | - | - | 9,690 |
| Total Liabilities..... | <u>48,715</u> | <u>-</u> | <u>-</u> | <u>6,045,930</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Property Taxes not Levied to Finance Current Year Operations..... | - | - | - | 4,723,899 |
| Unavailable Revenue..... | 88,994 | 1,244,873 | - | 7,266,115 |
| Total Deferred Inflows of Resources..... | <u>88,994</u> | <u>1,244,873</u> | <u>-</u> | <u>11,990,014</u> |
| FUND BALANCES: | | | | |
| Nonspendable | - | - | - | 548,707 |
| Restricted | 318,651 | 497,298 | 359,410 | 33,809,538 |
| Unassigned (Deficits)..... | - | - | - | (174,303) |
| Total Fund Balances | <u>318,651</u> | <u>497,298</u> | <u>359,410</u> | <u>34,183,942</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances.... | <u>\$ 456,360</u> | <u>\$ 1,742,171</u> | <u>\$ 359,410</u> | <u>\$ 52,219,886</u> |

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Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2023

| | Dog Adoption Center and Shelter Fund | Child Support Enforcement Agency Fund | Real Estate Assessment Fund | Motor Vehicle Fund |
|---|---|--|--------------------------------------|--------------------------|
| REVENUES | | | | |
| Property Taxes..... | \$ - | \$ - | \$ - | \$ - |
| Lodging Taxes..... | - | - | - | - |
| Payment in Lieu of Taxes..... | - | - | - | - |
| Charges for Services..... | 28,720 | 440,662 | 2,737,128 | 578,174 |
| Licenses and Permits..... | 486,102 | - | - | - |
| Permissive Motor Vehicle License Tax..... | - | - | - | 2,786,885 |
| Fines, Forfeitures, and Settlements..... | 38,302 | - | - | 32,430 |
| Intergovernmental..... | 42,738 | 1,871,415 | - | 7,560,253 |
| Special Assessments..... | - | - | - | - |
| Housing Rehabilitation..... | - | - | - | - |
| Investment Earnings and Other Interest..... | - | - | - | - |
| Donations..... | 12,845 | - | - | - |
| Other..... | 592 | - | 2,341 | 100,683 |
| Total Revenues..... | 609,299 | 2,312,077 | 2,739,469 | 11,058,425 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | - | 2,591,738 | - |
| Judicial | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | 10,943,948 |
| Health | 647,423 | - | - | - |
| Human Services | - | 2,302,469 | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| Intergovernmental..... | - | - | - | - |
| Debt Service: | | | | |
| Principal Retirement | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Total Expenditures..... | 647,423 | 2,302,469 | 2,591,738 | 10,943,948 |
| Excess of Revenues Over (Under) Expenditures | (38,124) | 9,608 | 147,731 | 114,477 |
| OTHER FINANCING SOURCES (USE) | | | | |
| Sale of Capital Assets..... | - | - | - | 27,103 |
| Inception of Subscription..... | - | - | - | - |
| Transfers In..... | - | 226,150 | - | 161,370 |
| Transfers Out..... | - | - | - | (957,963) |
| Total Other Financing Sources (Use)..... | - | 226,150 | - | (769,490) |
| Net Changes in Fund Balances..... | (38,124) | 235,758 | 147,731 | (655,013) |
| Fund Balances Beginning of Year..... | 573,447 | 4,553,157 | 4,220,358 | 8,695,200 |
| Fund Balances End of Year..... | \$ 535,323 | \$ 4,788,915 | \$ 4,368,089 | \$ 8,040,187 |

| <u>Ditch Maintenance Fund</u> | <u>Delinquent Real Estate Collection Fund</u> | <u>County Hotel Lodging Fund</u> | <u>Children Services Fund</u> | <u>Emergency Management and Homeland Security Fund</u> | <u>Marriage License Fund</u> | <u>Bateson Beach Fund</u> |
|-------------------------------|---|----------------------------------|-------------------------------|--|------------------------------|---------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 426,393 | - | - | - | - |
| - | 858,171 | - | 57,797 | 18,603 | - | - |
| - | - | - | - | - | 36,077 | - |
| - | - | - | - | - | - | - |
| - | - | - | 6,654,404 | 245,825 | - | - |
| 282,715 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 90,897 | 9,494 | - | - |
| - | 797 | - | 110,773 | 345 | - | - |
| <u>282,715</u> | <u>858,968</u> | <u>426,393</u> | <u>6,913,871</u> | <u>274,267</u> | <u>36,077</u> | <u>-</u> |
| - | 686,116 | 426,580 | - | - | - | - |
| - | - | - | - | - | - | - |
| 134,892 | - | - | - | 535,151 | - | - |
| - | - | - | - | - | 32,718 | - |
| - | - | - | 13,686,880 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 14,428 | - | - |
| - | - | - | - | 2,222 | - | - |
| <u>134,892</u> | <u>686,116</u> | <u>426,580</u> | <u>13,686,880</u> | <u>551,801</u> | <u>32,718</u> | <u>-</u> |
| <u>147,823</u> | <u>172,852</u> | <u>(187)</u> | <u>(6,773,009)</u> | <u>(277,534)</u> | <u>3,359</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | 45,436 | - | - |
| - | - | - | 1,766,694 | 214,240 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 1,766,694 | 259,676 | - | - |
| 147,823 | 172,852 | (187) | (5,006,315) | (17,858) | 3,359 | - |
| 1,804,233 | 1,491,237 | - | 5,819,640 | 132,923 | 2,869 | 17,140 |
| <u>\$ 1,952,056</u> | <u>\$ 1,664,089</u> | <u>\$ (187)</u> | <u>\$ 813,325</u> | <u>\$ 115,065</u> | <u>\$ 6,228</u> | <u>\$ 17,140</u> |

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2023

| | Bridges, Culverts, and County Road Levy Fund | Litter Enforcement Fund | Reese- Peters Home Fund | Sheriff Services Fund |
|---|---|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | |
| Property Taxes..... | \$ 1,593,499 | \$ - | \$ - | \$ - |
| Lodging Taxes..... | - | - | 222,436 | - |
| Payment in Lieu of Taxes..... | - | - | - | - |
| Charges for Services..... | - | - | - | 380,464 |
| Licenses and Permits..... | - | - | - | 56,197 |
| Permissive Motor Vehicle License Tax..... | - | - | - | - |
| Fines, Forfeitures, and Settlements..... | - | - | - | 158,740 |
| Intergovernmental..... | 170,063 | 1,182,462 | - | - |
| Special Assessments..... | - | - | - | - |
| Housing Rehabilitation..... | - | - | - | - |
| Investment Earnings and Other Interest..... | - | - | - | 37 |
| Donations..... | - | - | - | - |
| Other..... | - | 106,012 | - | 518 |
| Total Revenues..... | <u>1,763,562</u> | <u>1,288,474</u> | <u>222,436</u> | <u>595,956</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public Safety | - | - | - | 620,176 |
| Public Works | 1,649,810 | - | 230,478 | - |
| Health | - | 1,288,348 | - | - |
| Human Services | - | - | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| Intergovernmental..... | - | - | - | - |
| Debt Service: | | | | |
| Principal Retirement | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Total Expenditures..... | <u>1,649,810</u> | <u>1,288,348</u> | <u>230,478</u> | <u>620,176</u> |
| Excess of Revenues Over | | | | |
| (Under) Expenditures | <u>113,752</u> | <u>126</u> | <u>(8,042)</u> | <u>(24,220)</u> |
| OTHER FINANCING SOURCES (USE) | | | | |
| Sale of Capital Assets..... | - | - | - | - |
| Inception of Subscription..... | - | - | - | - |
| Transfers In..... | - | - | - | - |
| Transfers Out..... | (385,646) | - | - | - |
| Total Other Financing Sources (Use)..... | <u>(385,646)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Changes in Fund Balances..... | (271,894) | 126 | (8,042) | (24,220) |
| Fund Balances Beginning of Year..... | 1,386,128 | 19,214 | 48,896 | 1,302,672 |
| Fund Balances End of Year..... | <u>\$ 1,114,234</u> | <u>\$ 19,340</u> | <u>\$ 40,854</u> | <u>\$ 1,278,452</u> |

(Continued)

| Juvenile Court Services Fund | Community Development Block Grant Fund | Workforce Investment Act Fund | Older Adult Services Levy Fund | Economic Development Assistance Grant Fund | Other Legislative and Executive Programs Fund | Other Judicial Programs Fund |
|------------------------------|--|-------------------------------|--------------------------------|--|---|------------------------------|
| \$ - | \$ - | \$ - | \$ 3,030,655 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| 45 | - | - | - | - | 172,130 | 552,584 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 81,912 |
| 38,298 | 127,823 | 494,352 | 209,724 | - | 10,000 | 109,847 |
| - | - | - | - | - | - | - |
| - | 6,387 | - | - | 30,527 | 22,676 | - |
| - | - | - | - | - | - | - |
| 162 | 15 | - | - | 80 | 385 | 427 |
| <u>38,505</u> | <u>134,225</u> | <u>494,352</u> | <u>3,240,379</u> | <u>30,607</u> | <u>205,191</u> | <u>744,770</u> |
| - | - | - | - | - | 172,131 | - |
| 109,039 | - | - | - | - | - | 677,988 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 542,218 | 3,499,406 | - | - | - |
| - | 90,908 | - | - | 18,016 | - | - |
| - | 52,902 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>109,039</u> | <u>143,810</u> | <u>542,218</u> | <u>3,499,406</u> | <u>18,016</u> | <u>172,131</u> | <u>677,988</u> |
| <u>(70,534)</u> | <u>(9,585)</u> | <u>(47,866)</u> | <u>(259,027)</u> | <u>12,591</u> | <u>33,060</u> | <u>66,782</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 61,100 |
| - | - | - | - | - | - | - |
| <u>(70,534)</u> | <u>(9,585)</u> | <u>(47,866)</u> | <u>(259,027)</u> | <u>12,591</u> | <u>33,060</u> | <u>127,882</u> |
| <u>79,489</u> | <u>169,371</u> | <u>168,489</u> | <u>2,744,905</u> | <u>1,813,752</u> | <u>65,327</u> | <u>2,226,883</u> |
| <u>\$ 8,955</u> | <u>\$ 159,786</u> | <u>\$ 120,623</u> | <u>\$ 2,485,878</u> | <u>\$ 1,826,343</u> | <u>\$ 98,387</u> | <u>\$ 2,354,765</u> |

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2023

| | Other Public Safety Programs Fund | Home Fund | Target Community Alternative to Prison Fund | Ohio Opioid Settlement Fund |
|---|--|------------------|--|--------------------------------------|
| REVENUES | | | | |
| Property Taxes..... | \$ - | \$ - | \$ - | \$ - |
| Lodging Taxes..... | - | - | - | - |
| Payment in Lieu of Taxes..... | - | - | - | - |
| Charges for Services..... | 138,808 | - | - | - |
| Licenses and Permits..... | - | - | - | - |
| Permissive Motor Vehicle License Tax..... | - | - | - | - |
| Fines, Forfeitures, and Settlements..... | - | - | - | 442,663 |
| Intergovernmental..... | 2,058,479 | 271,523 | 361,976 | - |
| Special Assessments..... | - | - | - | - |
| Housing Rehabilitation..... | - | 21,184 | - | - |
| Investment Earnings and Other Interest..... | - | 2,045 | - | - |
| Donations..... | - | - | - | - |
| Other..... | 6,694 | - | 140 | - |
| Total Revenues..... | 2,203,981 | 294,752 | 362,116 | 442,663 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public Safety | 1,829,431 | - | - | - |
| Public Works | - | - | - | - |
| Health | - | - | - | - |
| Human Services | - | - | 321,585 | - |
| Urban Redevelopment and Housing | - | 339,250 | - | - |
| Intergovernmental..... | 639,112 | - | - | - |
| Debt Service: | | | | |
| Principal Retirement | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Total Expenditures..... | 2,468,543 | 339,250 | 321,585 | - |
| Excess of Revenues Over (Under) Expenditures | (264,562) | (44,498) | 40,531 | 442,663 |
| OTHER FINANCING SOURCES (USE) | | | | |
| Sale of Capital Assets..... | - | - | - | - |
| Inception of Subscription..... | - | - | - | - |
| Transfers In..... | 139,000 | - | - | - |
| Transfers Out..... | - | - | - | - |
| Total Other Financing Sources (Use)..... | 139,000 | - | - | - |
| Net Changes in Fund Balances..... | (125,562) | (44,498) | 40,531 | 442,663 |
| Fund Balances Beginning of Year..... | 1,267,061 | 103,735 | 278,120 | 54,635 |
| Fund Balances End of Year..... | \$ 1,141,499 | \$ 59,237 | \$ 318,651 | \$ 497,298 |

(Continued)

| Brownfield Remediation Program Grant Fund | Medicaid Grant Fund | Healthy Aging Grant Fund | Redevelopment Tax Equivalent Fund | Total |
|--|------------------------------------|---|--|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 4,624,154 |
| - | - | - | - | 648,829 |
| - | - | - | 527,713 | 527,713 |
| - | - | - | - | 5,963,286 |
| - | - | - | - | 578,376 |
| - | - | - | - | 2,786,885 |
| - | - | - | - | 754,047 |
| 412,216 | 4,500,000 | 359,410 | - | 26,680,808 |
| - | - | - | - | 282,715 |
| - | - | - | - | 21,184 |
| - | - | - | - | 61,672 |
| - | - | - | - | 113,236 |
| - | - | - | - | 329,964 |
| <u>412,216</u> | <u>4,500,000</u> | <u>359,410</u> | <u>527,713</u> | <u>43,372,869</u> |
| - | - | - | - | 3,876,565 |
| - | - | - | - | 787,027 |
| - | - | - | - | 2,984,758 |
| - | - | - | - | 12,959,128 |
| - | 4,500,000 | - | - | 6,468,489 |
| - | - | - | - | 20,352,558 |
| - | - | - | - | 448,174 |
| 412,216 | - | - | 527,713 | 1,631,943 |
| - | - | - | - | 14,428 |
| - | - | - | - | 2,222 |
| <u>412,216</u> | <u>4,500,000</u> | <u>-</u> | <u>527,713</u> | <u>49,525,292</u> |
| - | - | 359,410 | - | (6,152,423) |
| - | - | - | - | 27,103 |
| - | - | - | - | 45,436 |
| - | - | - | - | 2,568,554 |
| - | - | - | - | (1,343,609) |
| - | - | - | - | 1,297,484 |
| - | - | 359,410 | - | (4,854,939) |
| - | - | - | - | 39,038,881 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 359,410</u> | <u>\$ -</u> | <u>\$ 34,183,942</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG ADOPTION CENTER AND SHELTER FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 24,500 | \$ 28,220 | \$ 3,720 |
| Licenses and Permits..... | 550,000 | 495,552 | (54,448) |
| Fines, Forfeitures, and Settlements..... | 47,250 | 38,627 | (8,623) |
| Intergovernmental..... | 3,100 | 42,738 | 39,638 |
| Donations..... | 8,000 | 12,726 | 4,726 |
| Other..... | 1,000 | 592 | (408) |
| Total Revenues..... | <u>633,850</u> | <u>618,455</u> | <u>(15,395)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Dog Adoption Center and Shelter: | | | |
| Personal Services | 346,500 | 326,957 | 19,543 |
| Fringe Benefits | 147,075 | 112,751 | 34,324 |
| Contractual Services | 165,732 | 158,827 | 6,905 |
| Materials and Supplies | 46,368 | 32,400 | 13,968 |
| Capital Outlay | 9,030 | 8,758 | 272 |
| Other | 25,200 | 25,120 | 80 |
| Total Expenditures..... | <u>739,905</u> | <u>664,813</u> | <u>75,092</u> |
| Net Change in Fund Balance..... | (106,055) | (46,358) | 59,697 |
| Fund Balance Beginning of Year | 564,291 | 564,291 | - |
| Prior Year Encumbrances Appropriated..... | 14,811 | 14,811 | - |
| Fund Balance End of Year | <u>\$ 473,047</u> | <u>\$ 532,744</u> | <u>\$ 59,697</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILD SUPPORT ENFORCEMENT AGENCY FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 504,023 | \$ 452,826 | \$ (51,197) |
| Intergovernmental..... | 1,704,539 | 2,061,249 | 356,710 |
| Other..... | 2,500 | 2,644 | 144 |
| Total Revenues..... | <u>2,211,062</u> | <u>2,516,719</u> | <u>305,657</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Human Services: | | | |
| Child Support Enforcement Agency: | | | |
| Personal Services | 1,305,218 | 1,263,718 | 41,500 |
| Fringe Benefits | 663,263 | 637,522 | 25,741 |
| Contractual Services | 567,633 | 403,379 | 164,254 |
| Materials and Supplies | 6,000 | 3,116 | 2,884 |
| Capital Outlay | 1,000 | - | 1,000 |
| Total Expenditures..... | <u>2,543,114</u> | <u>2,307,735</u> | <u>235,379</u> |
| Excess of Revenues Over (Under) Expenditures..... | (332,052) | 208,984 | 541,036 |
| OTHER FINANCING SOURCE | | | |
| Transfers In..... | 225,597 | 226,150 | 553 |
| Net Change in Fund Balance..... | (106,455) | 435,134 | 541,589 |
| Fund Balance Beginning of Year | 4,470,515 | 4,470,515 | - |
| Fund Balance End of Year | <u>\$ 4,364,060</u> | <u>\$ 4,905,649</u> | <u>\$ 541,589</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|---------------------|---------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 2,756,450 | \$ 2,737,128 | \$ (19,322) |
| Other..... | - | 2,341 | 2,341 |
| Total Revenues..... | <u>2,756,450</u> | <u>2,739,469</u> | <u>(16,981)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Real Estate Assessment: | | | |
| Personal Services | 1,101,000 | 1,090,257 | 10,743 |
| Fringe Benefits | 556,200 | 502,048 | 54,152 |
| Contractual Services | 2,549,478 | 2,388,152 | 161,326 |
| Materials and Supplies | 67,831 | 31,074 | 36,757 |
| Capital Outlay | <u>155,000</u> | <u>62,881</u> | <u>92,119</u> |
| Total Expenditures..... | <u>4,429,509</u> | <u>4,074,412</u> | <u>355,097</u> |
| Net Change in Fund Balance..... | (1,673,059) | (1,334,943) | 338,116 |
| Fund Balance Beginning of Year | 4,001,908 | 4,001,908 | - |
| Prior Year Encumbrances Appropriated..... | <u>268,859</u> | <u>268,859</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 2,597,708</u> | <u>\$ 2,935,824</u> | <u>\$ 338,116</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MOTOR VEHICLE FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|---------------------|---------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 406,110 | \$ 729,197 | \$ 323,087 |
| Permissive Motor Vehicle License Tax..... | 2,725,000 | 2,781,050 | 56,050 |
| Fines, Forfeitures, and Settlements..... | 40,000 | 32,540 | (7,460) |
| Intergovernmental..... | 6,923,000 | 7,537,726 | 614,726 |
| Other..... | 5,000 | 85,285 | 80,285 |
| Total Revenues..... | <u>10,099,110</u> | <u>11,165,798</u> | <u>1,066,688</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Motor Vehicle: | | | |
| Personal Services | 4,298,416 | 3,858,056 | 440,360 |
| Fringe Benefits | 2,094,817 | 1,707,996 | 386,821 |
| Contractual Services | 3,470,018 | 2,545,613 | 924,405 |
| Materials and Supplies | 1,985,577 | 1,906,547 | 79,030 |
| Capital Outlay | 3,001,609 | 2,847,312 | 154,297 |
| Other | 10,000 | 4,854 | 5,146 |
| Total Expenditures..... | <u>14,860,437</u> | <u>12,870,378</u> | <u>1,990,059</u> |
| Excess of Revenues Under Expenditures..... | <u>(4,761,327)</u> | <u>(1,704,580)</u> | <u>3,056,747</u> |
| OTHER FINANCING SOURCES (USE) | | | |
| Sale of Capital Assets..... | 5,000 | 27,667 | 22,667 |
| Transfers In..... | 241,370 | 161,370 | (80,000) |
| Transfers Out..... | (957,963) | (957,963) | - |
| Total Other Financing Sources (Use)..... | <u>(711,593)</u> | <u>(768,926)</u> | <u>(57,333)</u> |
| Net Change in Fund Balance..... | (5,472,920) | (2,473,506) | 2,999,414 |
| Fund Balance Beginning of Year..... | 6,152,831 | 6,152,831 | - |
| Prior Year Encumbrances Appropriated..... | 1,583,639 | 1,583,639 | - |
| Fund Balance End of Year..... | <u>\$ 2,263,550</u> | <u>\$ 5,262,964</u> | <u>\$ 2,999,414</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DITCH MAINTENANCE FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Special Assessments..... | \$ - | \$ 282,715 | \$ 282,715 |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Ditch Maintenance: | | | |
| Contractual Services | 150,495 | 134,315 | 16,180 |
| Net Change in Fund Balance..... | (150,495) | 148,400 | 298,895 |
| Fund Balance Beginning of Year | 1,812,019 | 1,812,019 | - |
| Fund Balance End of Year | <u>\$ 1,661,524</u> | <u>\$ 1,960,419</u> | <u>\$ 298,895</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|---------------------|---------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 815,000 | \$ 862,695 | \$ 47,695 |
| Other..... | - | 797 | 797 |
| Total Revenues..... | <u>815,000</u> | <u>863,492</u> | <u>48,492</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Delinquent Real Estate Collection: | | | |
| Personal Services | 304,850 | 283,043 | 21,807 |
| Fringe Benefits | 121,370 | 106,431 | 14,939 |
| Contractual Services | 395,297 | 313,405 | 81,892 |
| Materials and Supplies | 2,500 | 694 | 1,806 |
| Capital Outlay | 3,000 | 1,021 | 1,979 |
| Total Expenditures..... | <u>827,017</u> | <u>704,594</u> | <u>122,423</u> |
| Net Change in Fund Balance..... | (12,017) | 158,898 | 170,915 |
| Fund Balance Beginning of Year | 1,461,915 | 1,461,915 | - |
| Prior Year Encumbrances Appropriated..... | 10,036 | 10,036 | - |
| Fund Balance End of Year | <u>\$ 1,459,934</u> | <u>\$ 1,630,849</u> | <u>\$ 170,915</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOTEL LODGING FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Lodging Taxes..... | \$ - | \$ 444,255 | \$ 444,255 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| County Hotel Lodging: | | | |
| Contractual Services | - | 441,107 | (441,107) |
| Net Change in Fund Balance..... | - | 3,148 | 3,148 |
| Fund Balance Beginning of Year | 16,905 | 16,905 | - |
| Fund Balance End of Year | <u>\$ 16,905</u> | <u>\$ 20,053</u> | <u>\$ 3,148</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN SERVICES FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services | \$ 5,413,165 | \$ 60,709 | \$ (5,352,456) |
| Intergovernmental | 5,834,595 | 6,744,018 | 909,423 |
| Donations | 85,866 | 84,089 | (1,777) |
| Other | 128,403 | 115,420 | (12,983) |
| Total Revenues | 11,462,029 | 7,004,236 | (4,457,793) |
| EXPENDITURES | | | |
| Current: | | | |
| Human Services: | | | |
| Children Services: | | | |
| Contractual Services | 14,323,180 | 12,756,516 | 1,566,664 |
| Materials and Supplies | 111,517 | 71,443 | 40,074 |
| Capital Outlay | 80,000 | 2,857 | 77,143 |
| Other | 414,781 | 326,954 | 87,827 |
| Total Expenditures | 14,929,478 | 13,157,770 | 1,771,708 |
| Excess of Revenues Under Expenditures | (3,467,449) | (6,153,534) | (2,686,085) |
| OTHER FINANCING SOURCES (USE) | | | |
| Advances In | - | 758,135 | 758,135 |
| Advances Out | - | (791,612) | (791,612) |
| Transfers In | 1,762,518 | 1,766,694 | 4,176 |
| Total Other Financing Sources (Use) | 1,762,518 | 1,733,217 | (29,301) |
| Net Change in Fund Balance | (1,704,931) | (4,420,317) | (2,715,386) |
| Fund Balance Beginning of Year | 7,326,152 | 7,326,152 | - |
| Fund Balance End of Year | \$ 5,621,221 | \$ 2,905,835 | \$ (2,715,386) |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL EMERGENCY MANAGEMENT AND HOMELAND SECURITY FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 19,550 | \$ 18,857 | \$ (693) |
| Intergovernmental..... | 311,899 | 235,915 | (75,984) |
| Donations..... | 200 | 9,494 | 9,294 |
| Other..... | 14,541 | 3,392 | (11,149) |
| Total Revenues..... | <u>346,190</u> | <u>267,658</u> | <u>(78,532)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Emergency Management and Homeland Security: | | | |
| Personal Services | 218,142 | 212,572 | 5,570 |
| Fringe Benefits | 98,554 | 86,976 | 11,578 |
| Contractual Services | 109,793 | 83,453 | 26,340 |
| Materials and Supplies | 66,927 | 28,446 | 38,481 |
| Capital Outlay | 166,536 | 101,097 | 65,439 |
| Total Expenditures..... | <u>659,952</u> | <u>512,544</u> | <u>147,408</u> |
| Excess of Revenues Under Expenditures..... | <u>(313,762)</u> | <u>(244,886)</u> | <u>68,876</u> |
| OTHER FINANCING SOURCES (USE) | | | |
| Advances In | - | 91,142 | 91,142 |
| Advances Out | - | (30,659) | (30,659) |
| Transfers In | 224,000 | 214,240 | (9,760) |
| Total Other Financing Sources (Use)..... | <u>224,000</u> | <u>274,723</u> | <u>50,723</u> |
| Net Change in Fund Balance..... | (89,762) | 29,837 | 119,599 |
| Fund Balance Beginning of Year | 163,724 | 163,724 | - |
| Prior Year Encumbrances Appropriated..... | 113 | 113 | - |
| Fund Balance End of Year | <u>\$ 74,075</u> | <u>\$ 193,674</u> | <u>\$ 119,599</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MARRIAGE LICENSE FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Licenses and Permits..... | \$ 36,000 | \$ 32,800 | \$ (3,200) |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Marriage License: | | | |
| Contractual Services | <u>36,000</u> | <u>32,800</u> | <u>3,200</u> |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Property Taxes..... | \$ 1,556,100 | \$ 1,586,013 | \$ 29,913 |
| Intergovernmental..... | 166,400 | 170,063 | 3,663 |
| Total Revenues..... | <u>1,722,500</u> | <u>1,756,076</u> | <u>33,576</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Bridges, Culverts, and County Road Levy: | | | |
| Contractual Services | 28,750 | 27,505 | 1,245 |
| Capital Outlay | <u>1,827,903</u> | <u>1,814,777</u> | <u>13,126</u> |
| Total Expenditures..... | <u>1,856,653</u> | <u>1,842,282</u> | <u>14,371</u> |
| Excess of Revenues Under Expenditures..... | (134,153) | (86,206) | 47,947 |
| OTHER FINANCING USE | | | |
| Transfers Out..... | <u>(385,646)</u> | <u>(385,646)</u> | - |
| Net Change in Fund Balance..... | (519,799) | (471,852) | 47,947 |
| Fund Balance Beginning of Year | 1,320,835 | 1,320,835 | - |
| Prior Year Encumbrances Appropriated..... | <u>102,857</u> | <u>102,857</u> | - |
| Fund Balance End of Year | <u>\$ 903,893</u> | <u>\$ 951,840</u> | <u>\$ 47,947</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LITTER ENFORCEMENT FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ 1,183,012 | \$ 1,181,012 | \$ (2,000) |
| Other | - | 130 | 130 |
| Total Revenues | <u>1,183,012</u> | <u>1,181,142</u> | <u>(1,870)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Litter Enforcement: | | | |
| Contractual Services | 1,178,512 | 1,176,569 | 1,943 |
| Materials and Supplies | <u>4,500</u> | <u>3,331</u> | <u>1,169</u> |
| Total Expenditures | <u>1,183,012</u> | <u>1,179,900</u> | <u>3,112</u> |
| Net Change in Fund Balance | - | 1,242 | 1,242 |
| Fund Balance Beginning of Year | 15,936 | 15,936 | - |
| Prior Year Encumbrances Appropriated | <u>210</u> | <u>210</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 16,146</u> | <u>\$ 17,388</u> | <u>\$ 1,242</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
REESE-PETERS HOME FUND
For the Year Ended December 31, 2023**

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Lodging Taxes..... | \$ 233,000 | \$ 237,219 | \$ 4,219 |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Reese-Peters Home: | | | |
| Other | <u>235,645</u> | <u>235,645</u> | <u>-</u> |
| Net Change in Fund Balance..... | (2,645) | 1,574 | 4,219 |
| Fund Balance Beginning of Year | <u>8,452</u> | <u>8,452</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 5,807</u> | <u>\$ 10,026</u> | <u>\$ 4,219</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SHERIFF SERVICES FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 600,000 | \$ 383,028 | \$ (216,972) |
| Licenses and Permits..... | 115,000 | 56,091 | (58,909) |
| Fines, Forfeitures, and Settlements..... | 117,200 | 119,210 | 2,010 |
| Other..... | - | 518 | 518 |
| Total Revenues..... | <u>832,200</u> | <u>558,847</u> | <u>(273,353)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Sheriff Services: | | | |
| Personal Services | 137,303 | 96,781 | 40,522 |
| Fringe Benefits | 67,698 | 53,369 | 14,329 |
| Contractual Services | 65,292 | 62,162 | 3,130 |
| Materials and Supplies | 269,097 | 239,989 | 29,108 |
| Capital outlay | <u>196,471</u> | <u>191,443</u> | <u>5,028</u> |
| Total Expenditures..... | <u>735,861</u> | <u>643,744</u> | <u>92,117</u> |
| Excess of Revenues Over (Under) Expenditures..... | 96,339 | (84,897) | (181,236) |
| OTHER FINANCING SOURCE | | | |
| Advances In..... | - | 15,000 | 15,000 |
| Net Change in Fund Balance..... | 96,339 | (69,897) | (166,236) |
| Fund Balance Beginning of Year | 1,162,895 | 1,162,895 | - |
| Prior Year Encumbrances Appropriated..... | <u>10,791</u> | <u>10,791</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 1,270,025</u> | <u>\$ 1,103,789</u> | <u>\$ (166,236)</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUVENILE COURT SERVICES FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-----------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 45 | \$ 45 | \$ - |
| Intergovernmental..... | 38,298 | 38,298 | - |
| Other..... | 58 | 162 | 104 |
| Total Revenues..... | <u>38,401</u> | <u>38,505</u> | <u>104</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Juvenile Court Services: | | | |
| Personal Services | 64,053 | 54,246 | 9,807 |
| Fringe Benefits | 31,300 | 27,720 | 3,580 |
| Contractual Services | 15,902 | 11,914 | 3,988 |
| Materials and Supplies | 9,264 | 6,855 | 2,409 |
| Total Expenditures..... | <u>120,519</u> | <u>100,735</u> | <u>19,784</u> |
| Net Change in Fund Balance..... | (82,118) | (62,230) | 19,888 |
| Fund Balance Beginning of Year | 83,815 | 83,815 | - |
| Prior Year Encumbrances Appropriated..... | 685 | 685 | - |
| Fund Balance End of Year | <u>\$ 2,382</u> | <u>\$ 22,270</u> | <u>\$ 19,888</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 50 | \$ - | \$ (50) |
| Loans..... | 30,000 | 44,004 | 14,004 |
| Intergovernmental..... | 1,395,251 | 112,695 | (1,282,556) |
| Interest..... | 3,000 | 6,155 | 3,155 |
| Other..... | - | 15 | 15 |
| Total Revenues..... | <u>1,428,301</u> | <u>162,869</u> | <u>(1,265,432)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Urban Redevelopment and Housing: | | | |
| Community Development Block Grant: | | | |
| Personal Services | 1,200 | - | 1,200 |
| Fringe Benefits | 816 | 21 | 795 |
| Contractual Services | 233,825 | 78,768 | 155,057 |
| Capital Outlay | 1,110,489 | 16,041 | 1,094,448 |
| Total Expenditures..... | <u>1,346,330</u> | <u>94,830</u> | <u>1,251,500</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>81,971</u> | <u>68,039</u> | <u>(13,932)</u> |
| OTHER FINANCING SOURCE (USE) | | | |
| Advances In..... | - | 600,000 | 600,000 |
| Advances Out..... | - | (571,000) | (571,000) |
| Total Other Financing Source (Use)..... | <u>-</u> | <u>29,000</u> | <u>29,000</u> |
| Net Change in Fund Balance..... | 81,971 | 97,039 | 15,068 |
| Fund Balance Beginning of Year | <u>657,155</u> | <u>657,155</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 739,126</u> | <u>\$ 754,194</u> | <u>\$ 15,068</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
WORKFORCE INVESTMENT ACT FUND**

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 960,489 | \$ 606,276 | \$ (354,213) |
| EXPENDITURES | | | |
| Current: | | | |
| Human Services: | | | |
| Workforce Investment Act: | | | |
| Contractual Services | 914,935 | 523,697 | 391,238 |
| Materials and Supplies | 3,803 | 521 | 3,282 |
| Capital Outlay | 4,375 | 48 | 4,327 |
| Total Expenditures..... | <u>923,113</u> | <u>524,266</u> | <u>398,847</u> |
| Net Change in Fund Balance..... | 37,376 | 82,010 | 44,634 |
| Fund Balance Beginning of Year | <u>90,466</u> | <u>90,466</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 127,842</u> | <u>\$ 172,476</u> | <u>\$ 44,634</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OLDER ADULT SERVICES LEVY FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Property Taxes..... | \$ 3,351,554 | \$ 3,016,437 | \$ (335,117) |
| Intergovernmental..... | 212,500 | 209,724 | (2,776) |
| Total Revenues..... | 3,564,054 | 3,226,161 | (337,893) |
| EXPENDITURES | | | |
| Current: | | | |
| Human Services: | | | |
| Older Adult Services Levy: | | | |
| Contractual Services | 3,517,406 | 3,516,933 | 473 |
| Net Change in Fund Balance..... | 46,648 | (290,772) | (337,420) |
| Fund Balance Beginning of Year | 2,606,421 | 2,606,421 | - |
| Prior Year Encumbrances Appropriated..... | 47,322 | 47,322 | - |
| Fund Balance End of Year | <u>\$ 2,700,391</u> | <u>\$ 2,362,971</u> | <u>\$ (337,420)</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 550 | \$ - | \$ (550) |
| Loans..... | 194,640 | 201,379 | 6,739 |
| Interest..... | 19,810 | 28,494 | 8,684 |
| Other..... | - | 80 | 80 |
| Total Revenues..... | <u>215,000</u> | <u>229,953</u> | <u>14,953</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Urban Redevelopment and Housing: | | | |
| Economic Development Assistance Grant: | | | |
| Personal Services | 7,100 | - | 7,100 |
| Fringe Benefits | 5,196 | 80 | 5,116 |
| Contractual Services | <u>316,000</u> | <u>97,186</u> | <u>218,814</u> |
| Total Expenditures..... | <u>328,296</u> | <u>97,266</u> | <u>231,030</u> |
| Net Change in Fund Balance..... | (113,296) | 132,687 | 245,983 |
| Fund Balance Beginning of Year | <u>487,623</u> | <u>487,623</u> | - |
| Fund Balance End of Year | <u>\$ 374,327</u> | <u>\$ 620,310</u> | <u>\$ 245,983</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
TREASURER'S PREPAYMENT FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Interest..... | \$ - | \$ 16,383 | \$ 16,383 |
| EXPENDITURES | | | |
| Total Expenditures..... | - | - | - |
| Net Change in Fund Balance..... | - | 16,383 | 16,383 |
| Fund Balance Beginning of Year | 45,187 | 45,187 | - |
| Fund Balance End of Year | <u>\$ 45,187</u> | <u>\$ 61,570</u> | <u>\$ 16,383</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SPECIAL ELECTIONS FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 172,130 | \$ 172,130 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Special Elections: | | | |
| Personal services | 87,610 | 87,610 | - |
| Contractual Services | 37,144 | 37,144 | - |
| Materials and Supplies | 29,663 | 29,663 | - |
| Capital Outlay | 17,713 | 17,713 | - |
| Total Expenditures..... | 172,130 | 172,130 | - |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | 31,210 | 31,210 | - |
| Fund Balance End of Year | <u>\$ 31,210</u> | <u>\$ 31,210</u> | <u>\$ -</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CYBER SECURITY MEASURERS IMPLEMENTATION FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ - | \$ 10,000 | \$ 10,000 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Cyber Security Measurers Implementation: | | | |
| Contractual Services | 4,731 | - | 4,731 |
| Capital Outlay | 2,635 | 2,635 | - |
| Total Expenditures..... | <u>7,366</u> | <u>2,635</u> | <u>4,731</u> |
| Net Change in Fund Balance..... | (7,366) | 7,365 | 14,731 |
| Fund Balance Beginning of Year | <u>7,366</u> | <u>7,366</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 14,731</u> | <u>\$ 14,731</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ELECTRIC VEHICLE CHARGING GRANT FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 30,000 | \$ - | \$ (30,000) |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Electric Vehicle Charging Grant: | | | |
| Total Expenditures..... | - | - | - |
| Net Change in Fund Balance..... | 30,000 | - | (30,000) |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ 30,000</u> | <u>\$ -</u> | <u>\$ (30,000)</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
PRECINCT ELECTION TRAINING FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Precinct Election Training: | | | |
| Contractual Services | 1,408 | - | 1,408 |
| Net Change in Fund Balance..... | (1,408) | - | 1,408 |
| Fund Balance Beginning of Year | 7,421 | 7,421 | - |
| Prior Year Encumbrances Appropriated..... | 1,408 | 1,408 | - |
| Fund Balance End of Year | <u>\$ 7,421</u> | <u>\$ 8,829</u> | <u>\$ 1,408</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
PRIMARY ELECTION FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Other..... | \$ - | \$ 385 | \$ 385 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Primary Election: | | | |
| Total Expenditures..... | - | - | - |
| Net Change in Fund Balance..... | - | 385 | 385 |
| Fund Balance Beginning of Year | 1 | 1 | - |
| Fund Balance End of Year | <u>\$ 1</u> | <u>\$ 386</u> | <u>\$ 385</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTERIZED LEGAL RESEARCH FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--------------------------------------|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 16,450 | \$ 20,493 | \$ 4,043 |
| Intergovernmental..... | 3,053 | 3,053 | - |
| Total Revenues..... | <u>19,503</u> | <u>23,546</u> | <u>4,043</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Computerized Legal Research: | | | |
| Contractual Services | 2,500 | 483 | 2,017 |
| Materials and supplies | 600 | - | 600 |
| Capital Outlay | <u>15,403</u> | <u>11,973</u> | <u>3,430</u> |
| Total Expenditures..... | <u>18,503</u> | <u>12,456</u> | <u>6,047</u> |
| Net Change in Fund Balance..... | 1,000 | 11,090 | 10,090 |
| Fund Balance Beginning of Year | <u>122,806</u> | <u>122,806</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 123,806</u> | <u>\$ 133,896</u> | <u>\$ 10,090</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP FUND**
For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 242,600 | \$ 241,165 | \$ (1,435) |
| Intergovernmental..... | - | 2,368 | 2,368 |
| Other..... | 273 | 273 | - |
| Total Revenues..... | <u>242,873</u> | <u>243,806</u> | <u>933</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Indigent Guardianship: | | | |
| Personal Services | 239,126 | 239,126 | - |
| Fringe Benefits | 112,514 | 112,514 | - |
| Contractual Services | 9,598 | 9,598 | - |
| Capital Outlay | 7,001 | 7,001 | - |
| Total Expenditures..... | <u>368,239</u> | <u>368,239</u> | <u>-</u> |
| Excess of Revenues Under Expenditures..... | (125,366) | (124,433) | 933 |
| OTHER FINANCING SOURCE | | | |
| Transfer In | 71,900 | 61,100 | (10,800) |
| Net Change in Fund Balance..... | (53,466) | (63,333) | (9,867) |
| Fund Balance Beginning of Year | 241,965 | 241,965 | - |
| Prior Year Encumbrances Appropriated..... | 551 | 551 | - |
| Fund Balance End of Year | <u>\$ 189,050</u> | <u>\$ 179,183</u> | <u>\$ (9,867)</u> |

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 106,000 | \$ 177,004 | \$ 71,004 |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Computer: | | | |
| Contractual Services | 38,372 | 21,489 | 16,883 |
| Capital Outlay | 9,500 | 9,371 | 129 |
| Total Expenditures..... | <u>47,872</u> | <u>30,860</u> | <u>17,012</u> |
| Net Change in Fund Balance..... | 58,128 | 146,144 | 88,016 |
| Fund Balance Beginning of Year | 1,070,848 | 1,070,848 | - |
| Prior Year Encumbrances Appropriated..... | <u>2,500</u> | <u>2,500</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 1,131,476</u> | <u>\$ 1,219,492</u> | <u>\$ 88,016</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PARENT EDUCATION FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 9,577 | \$ 3,738 | \$ (5,839) |
| Other..... | - | 8 | 8 |
| Total Revenues..... | <u>9,577</u> | <u>3,746</u> | <u>(5,831)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Parent Education: | | | |
| Contractual Services | 3,000 | - | 3,000 |
| Materials and Supplies | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| Total Expenditures..... | <u>4,000</u> | <u>-</u> | <u>4,000</u> |
| Net Change in Fund Balance..... | 5,577 | 3,746 | (1,831) |
| Fund Balance Beginning of Year | <u>47,369</u> | <u>47,369</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 52,946</u> | <u>\$ 51,115</u> | <u>\$ (1,831)</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COURTS SPECIAL PROJECTS FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 125,000 | \$ 128,303 | \$ 3,303 |
| Other..... | - | 100 | 100 |
| Total Revenues..... | <u>125,000</u> | <u>128,403</u> | <u>3,403</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Governmental - Judicial: | | | |
| Courts Special Projects: | | | |
| Personal Services | 27,900 | 19,602 | 8,298 |
| Fringe Benefits | 11,869 | 10,639 | 1,230 |
| Contractual Services | 125,420 | 47,605 | 77,815 |
| Materials and Supplies | 400 | 335 | 65 |
| Capital Outlay | <u>24,600</u> | <u>1,507</u> | <u>23,093</u> |
| Total Expenditures..... | <u>190,189</u> | <u>79,688</u> | <u>110,501</u> |
| Net Change in Fund Balance..... | (65,189) | 48,715 | 113,904 |
| Fund Balance Beginning of Year | 615,221 | 615,221 | - |
| Prior Year Encumbrances Appropriated..... | <u>1,451</u> | <u>1,451</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 551,483</u> | <u>\$ 665,387</u> | <u>\$ 113,904</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LAW LIBRARY RESOURCES FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 3,900 | \$ 3,984 | \$ 84 |
| Fines, Forfeitures, and Settlements..... | 106,100 | 81,597 | (24,503) |
| Intergovernmental..... | 1,407 | 1,407 | - |
| Other..... | - | 9 | 9 |
| Total Revenues..... | <u>111,407</u> | <u>86,997</u> | <u>(24,410)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Law Library Resources: | | | |
| Contractual Services | 114,315 | 102,720 | 11,595 |
| Materials and Supplies | 250 | 81 | 169 |
| Capital Outlay | <u>1,657</u> | <u>1,407</u> | <u>250</u> |
| Total Expenditures..... | <u>116,222</u> | <u>104,208</u> | <u>12,014</u> |
| Net Change in Fund Balance..... | (4,815) | (17,211) | (12,396) |
| Fund Balance Beginning of Year | 899 | 899 | - |
| Prior Year Encumbrances Appropriated..... | <u>22,832</u> | <u>22,832</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 18,916</u> | <u>\$ 6,520</u> | <u>\$ (12,396)</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS RECOVERY GRANT FUND**
For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 45,000 | \$ 48,298 | \$ 3,298 |
| Other..... | 13 | 37 | 24 |
| Total Revenues..... | <u>45,013</u> | <u>48,335</u> | <u>3,322</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Common Pleas Recovery Grant: | | | |
| Personal Services | 40,690 | 40,516 | 174 |
| Fringe Benefits | 6,724 | 6,430 | 294 |
| Contractual Services | <u>3,298</u> | <u>-</u> | <u>3,298</u> |
| Total Expenditures..... | <u>50,712</u> | <u>46,946</u> | <u>3,766</u> |
| Net Change in Fund Balance..... | (5,699) | 1,389 | 7,088 |
| Fund Balance Beginning of Year | <u>30,083</u> | <u>30,083</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 24,384</u> | <u>\$ 31,472</u> | <u>\$ 7,088</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COURT BACKLOG REDUCTION FUND**

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 120,401 | \$ 64,411 | \$ (55,990) |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Judicial: | | | |
| Court Backlog Reduction: | | | |
| Personal Services | 29,950 | 29,950 | - |
| Fringe Benefits | 11,061 | 11,061 | - |
| Contractual Services | 46,800 | 16,500 | 30,300 |
| Total Expenditures..... | <u>87,811</u> | <u>57,511</u> | <u>30,300</u> |
| Net Change in Fund Balance..... | 32,590 | 6,900 | (25,690) |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ 32,590</u> | <u>\$ 6,900</u> | <u>\$ (25,690)</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL YOUTH SERVICES FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 1,132,885 | \$ 1,126,633 | \$ (6,252) |
| Other..... | - | 1,011 | 1,011 |
| Total Revenues..... | <u>1,132,885</u> | <u>1,127,644</u> | <u>(5,241)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Youth Services: | | | |
| Personal Services | 597,612 | 523,072 | 74,540 |
| Fringe Benefits | 275,669 | 218,428 | 57,241 |
| Contractual Services | 378,274 | 268,280 | 109,994 |
| Materials and Supplies | 9,092 | 4,575 | 4,517 |
| Capital Outlay | 26,237 | 11,903 | 14,334 |
| Total Expenditures..... | <u>1,286,884</u> | <u>1,026,258</u> | <u>260,626</u> |
| Net Change in Fund Balance..... | (153,999) | 101,386 | 255,385 |
| Fund Balance Beginning of Year | 152,108 | 152,108 | - |
| Prior Year Encumbrances Appropriated..... | 60,388 | 60,388 | - |
| Fund Balance End of Year | <u>\$ 58,497</u> | <u>\$ 313,882</u> | <u>\$ 255,385</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 120,000 | \$ 164,575 | \$ 44,575 |
| Other..... | 941 | 941 | - |
| Total Revenues..... | <u>120,941</u> | <u>165,516</u> | <u>44,575</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| County Probation Services Community Based Corrections: | | | |
| Contractual Services | 93,000 | 79,889 | 13,111 |
| Materials and Supplies | 23,941 | 13,839 | 10,102 |
| Capital Outlay | <u>31,500</u> | <u>25,324</u> | <u>6,176</u> |
| Total Expenditures..... | <u>148,441</u> | <u>119,052</u> | <u>29,389</u> |
| Net Change in Fund Balance..... | (27,500) | 46,464 | 73,964 |
| Fund Balance Beginning of Year | <u>383,326</u> | <u>383,326</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 355,826</u> | <u>\$ 429,790</u> | <u>\$ 73,964</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VICTIMS OF CRIME FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 70,759 | \$ 60,059 | \$ (10,700) |
| Other..... | - | 372 | 372 |
| Total Revenues..... | <u>70,759</u> | <u>60,431</u> | <u>(10,328)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Victims of Crime: | | | |
| Personal Services | 162,500 | 124,811 | 37,689 |
| Fringe Benefits | 110,956 | 70,463 | 40,493 |
| Contractual Services | 4,455 | 1,005 | 3,450 |
| Capital Outlay | 4,000 | - | 4,000 |
| Total Expenditures..... | <u>281,911</u> | <u>196,279</u> | <u>85,632</u> |
| Excess of Revenues Under Expenditures..... | (211,152) | (135,848) | 75,304 |
| OTHER FINANCING SOURCE | | | |
| Transfers In..... | 129,757 | 139,000 | 9,243 |
| Net Change in Fund Balance | (81,395) | 3,152 | 84,547 |
| Fund Balance Beginning of Year | 109,636 | 109,636 | - |
| Fund Balance End of Year | <u>\$ 28,241</u> | <u>\$ 112,788</u> | <u>\$ 84,547</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WIRELESS 9-1-1 FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 171,000 | \$ 141,589 | \$ (29,411) |
| Other..... | - | 415 | 415 |
| Total Revenues..... | <u>171,000</u> | <u>142,004</u> | <u>(28,996)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Wireless 9-1-1: | | | |
| Personal Services | 110,126 | 101,484 | 8,642 |
| Fringe Benefits | 47,739 | 40,459 | 7,280 |
| Contractual Services | 33,838 | 21,471 | 12,367 |
| Materials and Supplies | 3,000 | - | 3,000 |
| Capital Outlay | 36,000 | 31,569 | 4,431 |
| Total Expenditures..... | <u>230,703</u> | <u>194,983</u> | <u>35,720</u> |
| Net Change in Fund Balance..... | (59,703) | (52,979) | 6,724 |
| Fund Balance Beginning of Year | 134,353 | 134,353 | - |
| Prior Year Encumbrances Appropriated..... | 434 | 434 | - |
| Fund Balance End of Year | <u>\$ 75,084</u> | <u>\$ 81,808</u> | <u>\$ 6,724</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ADULT COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 189,010 | \$ 189,010 | \$ - |
| Other..... | 28 | 164 | 136 |
| Total Revenues..... | <u>189,038</u> | <u>189,174</u> | <u>136</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Adult Community Based Corrections: | | | |
| Personal Services | 126,610 | 125,809 | 801 |
| Fringe Benefits | 59,667 | 59,002 | 665 |
| Other | 11,857 | 11,855 | 2 |
| Total Expenditures..... | <u>198,134</u> | <u>196,666</u> | <u>1,468</u> |
| Excess of Revenues Under Expenditures | <u>(9,096)</u> | <u>(7,492)</u> | <u>1,604</u> |
| OTHER FINANCING SOURCE (USE) | | | |
| Advances In | - | 46,478 | 46,478 |
| Advances Out | - | (92,956) | (92,956) |
| Total Other Financing Source (Use) | <u>-</u> | <u>(46,478)</u> | <u>(46,478)</u> |
| Net Change in Fund Balance | (9,096) | (53,970) | (44,874) |
| Fund Balance Beginning of Year | 111,242 | 111,242 | - |
| Prior Year Encumbrances Appropriated | 3,970 | 3,970 | - |
| Fund Balance End of Year | <u>\$ 106,116</u> | <u>\$ 61,242</u> | <u>\$ (44,874)</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR CRIMES UNIT GRANT FUND
For the Year Ended December 31, 2023**

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 1,395,381 | \$ 397,586 | \$ (997,795) |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Major Crimes Unit Grant: | | | |
| Contractual Services | <u>1,395,381</u> | <u>639,112</u> | <u>756,269</u> |
| Excess of Revenues Under Expenditures..... | - | (241,526) | (241,526) |
| OTHER FINANCING SOURCE | | | |
| Advances In..... | - | <u>241,526</u> | <u>241,526</u> |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
JUSTICE FOR FAMILIES FUND
For the Year Ended December 31, 2023**

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 243,944 | \$ 190,998 | \$ (52,946) |
| Other..... | - | 107 | 107 |
| Total Revenues..... | <u>243,944</u> | <u>191,105</u> | <u>(52,839)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public Safety: | | | |
| Justice for Families: | | | |
| Personal Services | 92,538 | 92,297 | 241 |
| Fringe Benefits | 16,406 | 16,180 | 226 |
| Contractual Services | <u>109,635</u> | <u>95,037</u> | <u>14,598</u> |
| Total Expenditures..... | <u>218,579</u> | <u>203,514</u> | <u>15,065</u> |
| Net Change in Fund Balance..... | 25,365 | (12,409) | (37,774) |
| Fund Balance Beginning of Year | 8,801 | 8,801 | - |
| Prior Year Encumbrances Appropriated..... | <u>12,173</u> | <u>12,173</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 46,339</u> | <u>\$ 8,565</u> | <u>\$ (37,774)</u> |

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 311,000 | \$ 271,523 | \$ (39,477) |
| Housing Rehabilitation..... | - | 21,184 | 21,184 |
| Interest..... | - | 1,956 | 1,956 |
| Total Revenues..... | 311,000 | 294,663 | (16,337) |
| EXPENDITURES | | | |
| Current: | | | |
| Urban Redevelopment and Housing: | | | |
| Home: | | | |
| Contractual Services | 403,800 | 339,250 | 64,550 |
| Net Change in Fund Balance..... | (92,800) | (44,587) | 48,213 |
| Fund Balance Beginning of Year | 411,504 | 411,504 | - |
| Prior Year Encumbrances Appropriated..... | 2,800 | 2,800 | - |
| Fund Balance End of Year | <u>\$ 321,504</u> | <u>\$ 369,717</u> | <u>\$ 48,213</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TARGET COMMUNITY ALTERNATIVE TO PRISON FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-----------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 361,976 | \$ 361,976 | \$ - |
| Other..... | - | 140 | 140 |
| Total Revenues..... | <u>361,976</u> | <u>362,116</u> | <u>140</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Human Services: | | | |
| Target Community Alternative to Prison: | | | |
| Personal Services | 134,920 | 90,974 | 43,946 |
| Fringe Benefits | 40,458 | 24,811 | 15,647 |
| Contractual Services | 395,867 | 195,399 | 200,468 |
| Capital Outlay | <u>9,988</u> | <u>2,437</u> | <u>7,551</u> |
| Total Expenditures..... | <u>581,233</u> | <u>313,621</u> | <u>267,612</u> |
| Net Change in Fund Balance..... | (219,257) | 48,495 | 267,752 |
| Fund Balance Beginning of Year | 217,660 | 217,660 | - |
| Prior Year Encumbrances Appropriated..... | <u>9,283</u> | <u>9,283</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 7,686</u> | <u>\$ 275,438</u> | <u>\$ 267,752</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OHIO OPIOID SETTLEMENT FUND**
For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Fines, Forfeitures, and Settlements..... | \$ - | \$ 433,501 | \$ 433,501 |
| EXPENDITURES | | | |
| Total Expenditures..... | - | - | - |
| Net Change in Fund Balance..... | - | 433,501 | 433,501 |
| Fund Balance Beginning of Year | 54,635 | 54,635 | - |
| Fund Balance End of Year | <u>\$ 54,635</u> | <u>\$ 488,136</u> | <u>\$ 433,501</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
BROWNFIELD REMEDIATION PROGRAM GRANT FUND
For the Year Ended December 31, 2023**

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 455,561 | \$ 412,216 | \$ (43,345) |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Brownfield Remediation Program Grant: | | | |
| Contractual Services | 455,561 | 412,216 | 43,345 |
| Excess of Revenues Over Expenditures..... | - | - | - |
| OTHER FINANCING SOURCE (USE) | | | |
| Advances In..... | - | 455,561 | 455,561 |
| Advances Out..... | - | (455,561) | (455,561) |
| Total Other Financing Source (Use)..... | - | - | - |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MEDICAID GRANT FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--------------------------------------|-----------------|-------------------|----------------------------------|
| REVENUES | | | |
| Intergovernmental..... | \$ 4,500,000 | \$ 4,500,000 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Medicaid Grant: | | | |
| Contractual Services | 4,500,000 | 4,500,000 | - |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | \$ - | \$ - | \$ - |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
HEALTHY AGING GRANT FUND
For the Year Ended December 31, 2023**

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 359,410 | \$ 359,410 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Healthy Aging Grant: | | | |
| Contractual Services | <u>359,410</u> | <u>-</u> | <u>359,410</u> |
| Net Change in Fund Balance..... | - | 359,410 | 359,410 |
| Fund Balance Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 359,410</u> | <u>\$ 359,410</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
REDEVELOPMENT TAX EQUIVALENT FUND**

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Payment in Lieu of Taxes..... | \$ 527,713 | \$ 527,713 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Redevelopment Tax Equivalent: | | | |
| Contractual Services | <u>527,713</u> | <u>527,713</u> | <u>-</u> |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. There were no committed or assigned revenue sources in 2023. The following are included in debt service funds:

| | |
|---|---|
| Special Assessment Bond Retirement Fund | To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects. |
| General Obligation Bond Retirement Fund | To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds. |
| Energy Conservation Bond Retirement Fund | This fund's restricted monies account for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. |
| Local Government Innovation Loan Debt Service Fund | This fund's monies account for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County. |

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2023

| | Special Assessment Bond Retirement Fund | General Obligation Bond Retirement Fund | Energy Conservation Bond Retirement Fund | Total |
|---|---|---|--|-------------------|
| ASSETS | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 92,393 | \$ 41,885 | \$ 3,629 | \$ 137,907 |
| Special Assessments Receivable..... | 119,213 | - | - | 119,213 |
| Total Assets..... | <u>\$ 211,606</u> | <u>\$ 41,885</u> | <u>\$ 3,629</u> | <u>\$ 257,120</u> |
| LIABILITIES | | | | |
| Total Liabilities..... | \$ - | \$ - | \$ - | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue..... | 119,213 | - | - | 119,213 |
| FUND BALANCES | | | | |
| Restricted | 92,393 | 41,885 | 3,629 | 137,907 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances..... | <u>\$ 211,606</u> | <u>\$ 41,885</u> | <u>\$ 3,629</u> | <u>\$ 257,120</u> |

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2023

| | Special Assessment Bond Retirement Fund | General Obligation Bond Retirement Fund | Energy Conservation Bond Retirement Fund | Local Government Innovation Loan Fund | Total |
|---|---|---|--|---|--------------------|
| REVENUES | | | | | |
| Special Assessments..... | \$ 95,554 | \$ - | \$ - | \$ - | \$ 95,554 |
| Investment Earnings and Other Interest..... | 10,546 | 4 | - | - | 10,550 |
| Total Revenues..... | <u>106,100</u> | <u>4</u> | <u>-</u> | <u>-</u> | <u>106,104</u> |
| EXPENDITURES | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 105,000 | 1,435,000 | 212,000 | 50,000 | 1,802,000 |
| Interest | 2,131 | 1,013,122 | 15,495 | - | 1,030,748 |
| Issuance costs | - | 41,752 | - | - | 41,752 |
| Total Expenditures..... | <u>107,131</u> | <u>2,489,874</u> | <u>227,495</u> | <u>50,000</u> | <u>2,874,500</u> |
| Excess of Revenues | | | | | |
| Under Expenditures..... | <u>(1,031)</u> | <u>(2,489,870)</u> | <u>(227,495)</u> | <u>(50,000)</u> | <u>(2,768,396)</u> |
| OTHER FINANCING SOURCES (USE) | | | | | |
| General Obligation Bonds Issued..... | - | 41,752 | - | - | 41,752 |
| Transfers In..... | - | 2,373,054 | 227,495 | 50,000 | 2,650,549 |
| Transfers Out..... | - | (4,124) | - | - | (4,124) |
| Total Other Financing Sources (Use)..... | <u>-</u> | <u>2,410,682</u> | <u>227,495</u> | <u>50,000</u> | <u>2,688,177</u> |
| Net Changes in Fund Balances..... | (1,031) | (79,188) | - | - | (80,219) |
| Fund Balance Beginning of Year..... | 93,424 | 121,073 | 3,629 | - | 218,126 |
| Fund Balance End of Year..... | <u>\$ 92,393</u> | <u>\$ 41,885</u> | <u>\$ 3,629</u> | <u>\$ -</u> | <u>\$ 137,907</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT BOND RETIREMENT FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|-------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Special Assessments..... | \$ 96,284 | \$ 95,554 | \$ (730) |
| Interest..... | 10,544 | 10,546 | 2 |
| Total Revenues..... | <u>106,828</u> | <u>106,100</u> | <u>(728)</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal Retirement | 105,000 | 105,000 | - |
| Interest | <u>2,131</u> | <u>2,131</u> | <u>-</u> |
| Total Expenditures..... | <u>107,131</u> | <u>107,131</u> | <u>-</u> |
| Net Change in Fund Balance..... | (303) | (1,031) | (728) |
| Fund Balance Beginning of Year..... | <u>93,424</u> | <u>93,424</u> | <u>-</u> |
| Fund Balance End of Year..... | <u>\$ 93,121</u> | <u>\$ 92,393</u> | <u>\$ (728)</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL OBLIGATION BOND RETIREMENT FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|--------------------|--------------------|----------------------------------|
| REVENUES | | | |
| Interest..... | \$ - | \$ 4 | \$ 4 |
| Rent..... | 114,077 | 112,947 | (1,130) |
| Total Revenues..... | <u>114,077</u> | <u>112,951</u> | <u>(1,126)</u> |
| EXPENDITURES | | | |
| Debt Service: | | | |
| Principal Retirement | 1,545,192 | 1,545,192 | - |
| Interest | 1,015,914 | 1,015,877 | 37 |
| Issuance Costs | <u>41,752</u> | <u>41,752</u> | <u>-</u> |
| Total Expenditures..... | <u>2,602,858</u> | <u>2,602,821</u> | <u>37</u> |
| Excess of Revenues Under Expenditures..... | <u>(2,488,781)</u> | <u>(2,489,870)</u> | <u>(1,089)</u> |
| OTHER FINANCING SOURCES (USE) | | | |
| Proceeds from Bonds..... | 41,752 | 41,752 | - |
| Transfers In..... | 2,477,607 | 2,373,054 | (104,553) |
| Transfers Out..... | <u>(4,124)</u> | <u>(4,124)</u> | <u>-</u> |
| Total Other Financing Sources (Use)..... | <u>2,515,235</u> | <u>2,410,682</u> | <u>(104,553)</u> |
| Net Change in Fund Balance..... | 26,454 | (79,188) | (105,642) |
| Fund Balance Beginning of Year..... | <u>121,073</u> | <u>121,073</u> | <u>-</u> |
| Fund Balance End of Year..... | <u>\$ 147,527</u> | <u>\$ 41,885</u> | <u>\$ (105,642)</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENERGY CONSERVATION BOND RETIREMENT FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Debt Service: | | | |
| Principal Retirement | 212,000 | 212,000 | - |
| Interest | 15,495 | 15,495 | - |
| Total Expenditures..... | 227,495 | 227,495 | - |
| Excess of Revenues Under Expenditures..... | (227,495) | (227,495) | - |
| OTHER FINANCING SOURCE | | | |
| Transfer In..... | 227,495 | 227,495 | - |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | 3,629 | 3,629 | - |
| Fund Balance End of Year | <u>\$ 3,629</u> | <u>\$ 3,629</u> | <u>\$ -</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Debt Service: | | | |
| Principal Retirement | 50,000 | 50,000 | - |
| Excess of Revenues Under Expenditures..... | (50,000) | (50,000) | - |
| OTHER FINANCING SOURCE | | | |
| Transfer In..... | 50,000 | 50,000 | - |
| Net Change in Fund Balance..... | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

| | |
|--|--|
| Airport Construction Grant Fund | To account for restricted State and federal grants and local matches to be used for construction purposes at the Fairfield County Airport. |
| Developmental Disabilities Facilities Fund | To account for prior year transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex. |
| Road and Bridge Construction Fund | To account for restricted State and federal grants and local matches through transfers to improve targeted road and bridges of the County. |
| Permanent Improvement Fund | To account for any assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects. |
| Energy Project Fund | To account for prior year debt proceeds restricted for the County's energy conservation project for the County's existing buildings. |
| Airport Hanger Construction Fund | To account for restricted general obligation bond proceeds and committed transfers by the County for the construction of new airport hangers and various airport improvement projects. |
| Workforce State Fund | To account for restricted monies from the State for improvements at the Workforce Center, the County's job training facility. |
| Basil Western Road Fund | To account for a restricted grant from the State Department of Development for the Basil Western Road construction project. |

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2023

| | Airport Construction Grant Fund | Developmental Disabilities Facilities Fund | Road and Bridge Construction Fund | Permanent Improvement Fund |
|---|--|---|--|---|
| ASSETS | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | \$ 983,078 | \$ 1,052,535 | \$ 1,633,975 | \$ 6,309,718 |
| Investments..... | - | - | - | - |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents..... | - | 37,524 | 26,559 | 5,914 |
| Accounts Receivable..... | - | - | - | 7,589 |
| Intergovernmental Receivable..... | 326,096 | - | 8,255 | - |
| Total Assets..... | <u>\$ 1,309,174</u> | <u>\$ 1,090,059</u> | <u>\$ 1,668,789</u> | <u>\$ 6,323,221</u> |
| LIABILITIES | | | | |
| Accounts Payable..... | \$ - | \$ 16,946 | \$ - | \$ 46,737 |
| Contracts Payable..... | 24,416 | 3,420 | 264,459 | 129,287 |
| Retainage Payable..... | - | 37,524 | 26,559 | 5,914 |
| Interfund Payable..... | 1,200,406 | - | - | - |
| Total Liabilities..... | <u>1,224,822</u> | <u>57,890</u> | <u>291,018</u> | <u>181,938</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue..... | 326,096 | - | - | - |
| FUND BALANCES | | | | |
| Restricted | - | - | 1,377,771 | - |
| Committed | - | 1,032,169 | - | 703,211 |
| Assigned | - | - | - | 5,438,072 |
| Unassigned (Deficit) | (241,744) | - | - | - |
| Total Fund Balances..... | <u>(241,744)</u> | <u>1,032,169</u> | <u>1,377,771</u> | <u>6,141,283</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances..... | <u>\$ 1,309,174</u> | <u>\$ 1,090,059</u> | <u>\$ 1,668,789</u> | <u>\$ 6,323,221</u> |

| Airport Hanger Construction Fund | Workforce State Fund | Basil Western Road Fund | Total |
|---|-------------------------------------|--|----------------------|
| \$ 3,488,282 | \$ 4,130,083 | \$ 26,036 | \$ 17,623,707 |
| 1,468,665 | - | - | 1,468,665 |
| - | - | - | 69,997 |
| - | - | - | 7,589 |
| - | - | - | 334,351 |
| <u>\$ 4,956,947</u> | <u>\$ 4,130,083</u> | <u>\$ 26,036</u> | <u>\$ 19,504,309</u> |
| \$ - | \$ - | \$ - | \$ 63,683 |
| 54,893 | - | - | 476,475 |
| - | - | - | 69,997 |
| - | - | 26,036 | 1,226,442 |
| <u>54,893</u> | <u>-</u> | <u>26,036</u> | <u>1,836,597</u> |
| - | - | - | 326,096 |
| 2,902,054 | 4,130,083 | - | 8,409,908 |
| 2,000,000 | - | - | 3,735,380 |
| - | - | - | 5,438,072 |
| - | - | - | (241,744) |
| <u>4,902,054</u> | <u>4,130,083</u> | <u>-</u> | <u>17,341,616</u> |
| <u>\$ 4,956,947</u> | <u>\$ 4,130,083</u> | <u>\$ 26,036</u> | <u>\$ 19,504,309</u> |

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2023

| | Airport Construction Grant Fund | Developmental Disabilities Facilities Fund | Road and Bridge Construction Fund | Permanent Improvement Fund |
|--|--|---|--|----------------------------------|
| REVENUES | | | | |
| Intergovernmental..... | \$ 1,357,001 | \$ - | \$ 1,186,121 | \$ - |
| Interest..... | - | - | - | - |
| Rent and Leases..... | - | 112,947 | - | - |
| Other..... | - | - | - | 7,589 |
| Total Revenues..... | <u>1,357,001</u> | <u>112,947</u> | <u>1,186,121</u> | <u>7,589</u> |
| EXPENDITURES | | | | |
| Capital Outlay..... | 1,732,715 | 1,660,130 | 1,446,904 | 1,551,464 |
| Debt Service: | | | | |
| Interest | - | 906 | - | - |
| Total Expenditures..... | <u>1,732,715</u> | <u>1,661,036</u> | <u>1,446,904</u> | <u>1,551,464</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(375,714)</u> | <u>(1,548,089)</u> | <u>(260,783)</u> | <u>(1,543,875)</u> |
| OTHER FINANCING SOURCES (USE) | | | | |
| General Obligation Bonds Issued | - | - | - | - |
| Transfers In | 68,668 | 100,000 | 1,343,609 | 4,887,695 |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Use) | <u>68,668</u> | <u>100,000</u> | <u>1,343,609</u> | <u>4,887,695</u> |
| Net Changes in Fund Balances..... | (307,046) | (1,448,089) | 1,082,826 | 3,343,820 |
| Fund Balances Beginning of Year | 65,302 | 2,480,258 | 294,945 | 2,797,463 |
| Fund Balances (Deficit) End of Year | <u>\$ (241,744)</u> | <u>\$ 1,032,169</u> | <u>\$ 1,377,771</u> | <u>\$ 6,141,283</u> |

| Energy Project Fund | Airport Hanger Construction Fund | Workforce State Fund | Total |
|---------------------------|---|----------------------------|---------------|
| \$ - | \$ - | \$ 4,500,000 | \$ 7,043,122 |
| - | 7,045 | - | 7,045 |
| - | - | - | 112,947 |
| - | - | - | 7,589 |
| - | 7,045 | 4,500,000 | 7,170,703 |
| 119,017 | 105,239 | 369,917 | 6,985,386 |
| - | - | - | 906 |
| 119,017 | 105,239 | 369,917 | 6,986,292 |
| (119,017) | (98,194) | 4,130,083 | 184,411 |
| - | 3,000,248 | - | 3,000,248 |
| - | 2,000,000 | - | 8,399,972 |
| (38,395) | - | - | (38,395) |
| (38,395) | 5,000,248 | - | 11,361,825 |
| (157,412) | 4,902,054 | 4,130,083 | 11,546,236 |
| 157,412 | - | - | 5,795,380 |
| \$ - | \$ 4,902,054 | \$ 4,130,083 | \$ 17,341,616 |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT CONSTRUCTION GRANT FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 2,113,584 | \$ 1,591,973 | \$ (521,611) |
| EXPENDITURES | | | |
| Current: | | | |
| Conservation and Recreation: | | | |
| Airport Construction Grant: | | | |
| Capital Outlay | 1,798,151 | 1,713,621 | 84,530 |
| Excess of Revenues Over (Under) Expenditures..... | 315,433 | (121,648) | (437,081) |
| OTHER FINANCING SOURCES (USE) | | | |
| Advances In..... | - | 298,350 | 298,350 |
| Advances Out..... | - | (183,000) | (183,000) |
| Transfers In..... | 68,668 | 68,668 | - |
| Total Other Financing Sources (Use)..... | 68,668 | 184,018 | 115,350 |
| Net Change in Fund Balance..... | 384,101 | 62,370 | (321,731) |
| Fund Balance Beginning of Year..... | 920,708 | 920,708 | - |
| Fund Balance End of Year..... | <u>\$ 1,304,809</u> | <u>\$ 983,078</u> | <u>\$ (321,731)</u> |

Fairfield County, Ohio

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

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-------------------|-------------------|----------------------------------|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Health: | | | |
| Developmental Disabilities Facilities: | | | |
| Contractual Services | 10,000 | - | 10,000 |
| Materials and Supplies | 1,000 | - | 1,000 |
| Capital Outlay | 2,009,976 | 1,781,898 | 228,078 |
| Total Expenditures..... | 2,020,976 | 1,781,898 | 239,078 |
| Excess of Revenues Under Expenditures..... | (2,020,976) | (1,781,898) | 239,078 |
| OTHER FINANCING SOURCE | | | |
| Transfers In..... | 100,000 | 100,000 | - |
| Net Change in Fund Balance..... | (1,920,976) | (1,681,898) | 239,078 |
| Fund Balance Beginning of Year..... | 2,552,366 | 2,552,366 | - |
| Prior Year Encumbrances Appropriated..... | 56,492 | 56,492 | - |
| Fund Balance End of Year..... | <u>\$ 687,882</u> | <u>\$ 926,960</u> | <u>\$ 239,078</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ROAD AND BRIDGE CONSTRUCTION FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 1,177,866 | \$ 1,177,866 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Road and Bridge Construction: | | | |
| Contract Services | 230,753 | 216,334 | 14,419 |
| Capital Outlay | 2,771,255 | 2,771,255 | - |
| Total Expenditures..... | <u>3,002,008</u> | <u>2,987,589</u> | <u>14,419</u> |
| Excess of Revenues Under Expenditures..... | (1,824,142) | (1,809,723) | 14,419 |
| OTHER FINANCING SOURCE | | | |
| Transfers In..... | <u>1,343,609</u> | <u>1,343,609</u> | <u>-</u> |
| Net Change in Fund Balance..... | (480,533) | (466,114) | 14,419 |
| Fund Balance Beginning of Year..... | 493,470 | 493,470 | - |
| Prior Year Encumbrances Appropriated..... | <u>28,989</u> | <u>28,989</u> | <u>-</u> |
| Fund Balance End of Year..... | <u>\$ 41,926</u> | <u>\$ 56,345</u> | <u>\$ 14,419</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT FUND For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 500,000 | \$ - | \$ (500,000) |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Permanent Improvement: | | | |
| Capital Outlay | 4,819,006 | 2,360,414 | 2,458,592 |
| Excess of Revenues Under Expenditures..... | (4,319,006) | (2,360,414) | 1,958,592 |
| OTHER FINANCING SOURCE | | | |
| Transfers In..... | 1,800,000 | 4,887,695 | 3,087,695 |
| Net Change in Fund Balance..... | (2,519,006) | 2,527,281 | 5,046,287 |
| Fund Balance Beginning of Year..... | 2,317,528 | 2,317,528 | - |
| Prior Year Encumbrances Appropriated..... | 544,894 | 544,894 | - |
| Fund Balance End of Year..... | <u>\$ 343,416</u> | <u>\$ 5,389,703</u> | <u>\$ 5,046,287</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENERGY PROJECT FUND**

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| General Government - Legislative and Executive: | | | |
| Energy Project Fund: | | | |
| Capital Outlay | 119,017 | 119,017 | - |
| Excess of Revenues Under Expenditures..... | <u>(119,017)</u> | <u>(119,017)</u> | <u>-</u> |
| OTHER FINANCING USE | | | |
| Transfers Out..... | <u>(38,395)</u> | <u>(38,395)</u> | <u>-</u> |
| Net Change in Fund Balance..... | (157,412) | (157,412) | - |
| Fund Balance Beginning of Year..... | - | - | - |
| Prior Year Encumbrances Appropriated..... | <u>157,412</u> | <u>157,412</u> | <u>-</u> |
| Fund Balance End of Year..... | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT HANGER CONSTRUCTION FUND For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|--|-----------------|---------------------|----------------------------------|
| REVENUES | | | |
| Total Revenues..... | \$ - | \$ - | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Airport Hanger Construction: | | | |
| Capital Outlay | 5,100,000 | 190,600 | 4,909,400 |
| Excess of Revenues Under Expenditures..... | (5,100,000) | (190,600) | 4,909,400 |
| OTHER FINANCING SOURCES | | | |
| Proceeds of Bonds..... | 3,100,000 | 3,000,248 | (99,752) |
| Transfers In..... | 2,000,000 | 2,000,000 | - |
| Total Other Financing Sources..... | 5,100,000 | 5,000,248 | (99,752) |
| Net Change in Fund Balance..... | - | 4,809,648 | 4,809,648 |
| Fund Balance Beginning of Year..... | - | - | - |
| Fund Balance End of Year..... | <u>\$ -</u> | <u>\$ 4,809,648</u> | <u>\$ 4,809,648</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WORKFORCE STATE FUND

For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|-------------------------------------|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 4,500,000 | \$ 4,500,000 | \$ - |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Workforce State: | | | |
| Capital Outlay | <u>4,500,000</u> | <u>369,917</u> | <u>4,130,083</u> |
| Net Change in Fund Balance..... | - | 4,130,083 | 4,130,083 |
| Fund Balance Beginning of Year..... | - | - | - |
| Fund Balance End of Year..... | <u>\$ -</u> | <u>\$ 4,130,083</u> | <u>\$ 4,130,083</u> |

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
BASIL WESTERN ROAD FUND**
For the Year Ended December 31, 2023

| | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Intergovernmental..... | \$ 26,036 | \$ - | \$ 26,036 |
| EXPENDITURES | | | |
| Current: | | | |
| Public Works: | | | |
| Basil Western Road: | | | |
| Capital Outlay | <u>26,036</u> | <u>-</u> | <u>26,036</u> |
| Excess of Revenues Over Expenditures..... | - | - | - |
| OTHER FINANCING SOURCE | | | |
| Advance In..... | - | <u>26,036</u> | <u>26,036</u> |
| Net Change in Fund Balance..... | - | 26,036 | 26,036 |
| Fund Balance Beginning of Year..... | - | - | - |
| Fund Balance End of Year..... | <u>\$ -</u> | <u>\$ 26,036</u> | <u>\$ 26,036</u> |

Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund To account for sewer services provided to individuals and commercial users.

Water Fund To account for water services provided to individuals and commercial users.

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|----------------------|----------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 5,491,827 | \$ 5,855,655 | \$ 363,828 |
| Tap-In Fees..... | 1,020,133 | 1,067,359 | 47,226 |
| Penalties..... | 25,597 | 70,411 | 44,814 |
| Deposits..... | 227,500 | 100,468 | (127,032) |
| Special Assessments..... | 10,000 | 9,496 | (504) |
| Other Non-Operating Revenues..... | 174,410 | 164,867 | (9,543) |
| Interest..... | 2,000 | 19,178 | 17,178 |
| Total Revenues..... | <u>6,951,467</u> | <u>7,287,434</u> | <u>335,967</u> |
| EXPENSES | | | |
| Personal Services..... | 952,949 | 718,997 | 233,952 |
| Fringe Benefits..... | 374,986 | 285,948 | 89,038 |
| Contractual Services..... | 3,988,683 | 2,212,775 | 1,775,908 |
| Materials and Supplies..... | 310,693 | 291,277 | 19,416 |
| Deposits..... | 159,000 | 156,000 | 3,000 |
| Other Operating Expenses..... | 47,789 | 2,898 | 44,891 |
| Capital Outlay..... | 1,562,668 | 859,623 | 703,045 |
| Principal Retirement..... | 1,002,409 | 1,002,409 | - |
| Interest..... | 140,180 | 140,180 | - |
| Total Expenses..... | <u>8,539,357</u> | <u>5,670,107</u> | <u>2,869,250</u> |
| Excess of Revenues Over (Under) Expenses..... | (1,587,890) | 1,617,327 | 3,205,217 |
| Fund Equity Beginning of Year..... | 21,755,950 | 21,755,950 | - |
| Prior Year Encumbrances Appropriated..... | 1,041,752 | 1,041,752 | - |
| Fund Equity End of Year..... | <u>\$ 21,209,812</u> | <u>\$ 24,415,029</u> | <u>\$ 3,205,217</u> |

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|---------------------|----------------------|----------------------------------|
| REVENUES | | | |
| Charges for Services..... | \$ 4,103,974 | \$ 4,298,322 | \$ 194,348 |
| Tap-In Fees..... | 862,063 | 1,051,320 | 189,257 |
| Penalties..... | 15,301 | 55,644 | 40,343 |
| Special Assessments..... | 3,500 | 3,322 | (178) |
| Sale of Capital Assets..... | - | 2,535 | 2,535 |
| Other Non-Operating Revenues..... | 149,232 | 96,789 | (52,443) |
| Interest..... | 1,200 | 13,286 | 12,086 |
| Total Revenues..... | <u>5,135,270</u> | <u>5,521,218</u> | <u>385,948</u> |
| EXPENSES | | | |
| Personal Services..... | 955,230 | 693,165 | 262,065 |
| Fringe Benefits..... | 327,302 | 251,510 | 75,792 |
| Contractual Services..... | 2,935,522 | 1,867,974 | 1,067,548 |
| Materials and Supplies..... | 845,834 | 835,139 | 10,695 |
| Deposits..... | 500 | - | 500 |
| Other Operating Expenses..... | 43,554 | 4,554 | 39,000 |
| Capital Outlay..... | 2,333,462 | 1,067,561 | 1,265,901 |
| Principal Retirement..... | 686,574 | 686,574 | - |
| Interest..... | 106,598 | 106,598 | - |
| Total Expenses..... | <u>8,234,576</u> | <u>5,513,075</u> | <u>2,721,501</u> |
| Excess of Revenues Over (Under) Expenses..... | (3,099,306) | 8,143 | 3,107,449 |
| Fund Equity Beginning of Year..... | 11,973,212 | 11,973,212 | - |
| Prior Year Encumbrances Appropriated..... | 919,410 | 919,410 | - |
| Fund Equity End of Year..... | <u>\$ 9,793,316</u> | <u>\$ 12,900,765</u> | <u>\$ 3,107,449</u> |

Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
 BUDGET (NON-GAAP BASIS) AND ACTUAL
 SELF-FUNDED HEALTH INSURANCE FUND**
 For the Year Ended December 31, 2023

| | Final Budget | Actual Amounts | Variance with Final Budget |
|---|-------------------------|---------------------------|---|
| REVENUES | | | |
| Charges for Services..... | \$ 17,425,000 | \$ 18,048,522 | \$ 623,522 |
| Other Non-Operating Revenues..... | - | 127,724 | 127,724 |
| Interest..... | 95,000 | 146,475 | 51,475 |
| Total Revenues..... | <u>17,520,000</u> | <u>18,322,721</u> | <u>802,721</u> |
| EXPENSES | | | |
| Contractual Services..... | 1,333,877 | 1,156,903 | 176,974 |
| Materials and Supplies..... | 45,000 | 9,996 | 35,004 |
| Claims..... | <u>21,898,749</u> | <u>19,488,366</u> | <u>2,410,383</u> |
| Total Expenses..... | <u>23,277,626</u> | <u>20,655,265</u> | <u>2,622,361</u> |
| Excess of Revenues Under Expenses..... | (5,757,626) | (2,332,544) | 3,425,082 |
| Fund Equity Beginning of Year..... | 6,887,202 | 6,887,202 | - |
| Prior Year Encumbrances Appropriated..... | <u>889,208</u> | <u>889,208</u> | <u>-</u> |
| Fund Equity End of Year..... | <u>\$ 2,018,784</u> | <u>\$ 5,443,866</u> | <u>\$ 3,425,082</u> |

Custodial Funds

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

| | |
|--|--|
| Fairfield Department of Health Fund | To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield Department of Health, a legally separate entity. |
| Other Fiscal Agent Fund | To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District; the Fairfield County Regional Planning Commission; the Fairfield County Park District; the Fairfield, Hocking, Licking, and Perry Multi-County Detention District; the Fairfield County Family, Adult, and Children First Council; the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit; the Fairfield 33 Development; and the Area 20-21 Workforce Development Board. |
| Undivided Monies Fund | To account for various taxes; tax increment financing; special assessments; licenses, permits, and fees; and State undivided monies collected to be distributed for the benefit of other governments. |
| Miscellaneous Judicial, Public Safety, and Human Services Fund | To account for various contributions, fines, and fees collected to be distributed through the courts for the benefit of others. |
| Other Custodial Fund | To account for licenses, permits, and fees held by the County to be distributed for the benefit of others. |

Fairfield County, Ohio

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

December 31, 2023

| | Fairfield Department of Health Fund | Other Fiscal Agent Fund | Undivided Monies Fund |
|--|--|--|--------------------------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,565,256 | \$ 6,481,981 | \$ 8,379,606 |
| Cash and Cash Equivalents in Segregated Accounts | - | 78,576 | - |
| Receivables: | | | |
| Property Taxes | - | - | 232,894,323 |
| Accounts | - | - | 872,697 |
| Special Assessments | - | - | 998,145 |
| Intergovernmental | - | - | 5,206,033 |
| Tax Increment Financing Receivable | - | - | 5,925,220 |
| Total Assets | <u>4,565,256</u> | <u>6,560,557</u> | <u>254,276,024</u> |
| LIABILITIES | | | |
| Accounts Payable | 7,558 | 36,801 | - |
| Intergovernmental Payable | 50,733 | 90,367 | 13,585,639 |
| Total Liabilities | <u>58,291</u> | <u>127,168</u> | <u>13,585,639</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes not Levied to Finance Current Year Operations | - | - | 221,722,059 |
| Payment in Lieu of Taxes not Intended to Finance Current Year Operations | - | - | 5,925,220 |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>227,647,279</u> |
| NET POSITION | | | |
| Restricted for Individuals, Organizations, and Other Governments | <u>\$ 4,506,965</u> | <u>\$ 6,433,389</u> | <u>\$ 13,043,106</u> |

| Miscellaneous Judicial, Public Safety, and Human Services Fund | Other Custodial Fund | Total |
|--|----------------------------|----------------------|
| \$ 394,254 | \$ 239,287 | \$ 20,060,384 |
| 1,956,374 | 50,093 | 2,085,043 |
| - | - | 232,894,323 |
| 77,737 | - | 950,434 |
| - | - | 998,145 |
| - | - | 5,206,033 |
| - | - | 5,925,220 |
| <u>2,428,365</u> | <u>289,380</u> | <u>268,119,582</u> |
| 648,180 | - | 692,539 |
| 1,213,091 | - | 14,939,830 |
| <u>1,861,271</u> | <u>-</u> | <u>15,632,369</u> |
| - | - | 221,722,059 |
| - | - | 5,925,220 |
| <u>-</u> | <u>-</u> | <u>227,647,279</u> |
| <u>\$ 567,094</u> | <u>\$ 289,380</u> | <u>\$ 24,839,934</u> |

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2023

| | Fairfield Department of Health Fund | Other Fiscal Agent Fund |
|--|--|--|
| ADDITIONS | | |
| Intergovernmental | \$ - | \$ - |
| Amounts Received as Fiscal Agent | 4,519,238 | 13,146,241 |
| Licenses, Permits, and Fees for Other Governments | - | - |
| Fines, Forfeitures, and Settlements for Other Governments | - | - |
| Property Tax Collections for Other Governments | - | - |
| Tax Increment Financing Collections for Other Governments | - | - |
| Sheriff Sale Collections for Other Governments | - | - |
| Contributions from Individuals | - | - |
| Amounts Received for Others | - | - |
| Other | - | - |
| Total Additions | <u>4,519,238</u> | <u>13,146,241</u> |
| DEDUCTIONS | | |
| Distributions as Fiscal Agent | 4,045,140 | 12,664,282 |
| Distributions of State Funds to Other Governments | - | - |
| Distributions to the State of Ohio | - | - |
| Licenses and Permits and Fees Distributions to Other Governments | - | - |
| Fines, Forfeitures, and Settlements Distributions to Other Governments | - | - |
| Property Tax Distributions to Other Governments | - | - |
| Tax Increment Financing to Other Governments | - | - |
| Special Assessment Distributions to Other Governments | - | - |
| Sheriff Sale Distributions to Other Governments | - | - |
| Distributions to Individuals | - | - |
| Total Deductions | <u>4,045,140</u> | <u>12,664,282</u> |
| Increase (Decrease) in Fiduciary Net Position | 474,098 | 481,959 |
| Net Position Beginning of Year | 4,032,867 | 5,951,430 |
| Net Position End of Year | <u>\$ 4,506,965</u> | <u>\$ 6,433,389</u> |

| Undivided Monies Fund | Miscellaneous Judicial, Public Safety, and Human Services Fund | Other Custodial Fund | Total |
|--------------------------------------|---|-------------------------------------|----------------------|
| \$ 11,021,361 | \$ - | \$ - | \$ 11,021,361 |
| - | - | - | 17,665,479 |
| 609,976 | 142,331 | 698,075 | 1,450,382 |
| - | 83,765,243 | - | 83,765,243 |
| 215,117,044 | - | - | 215,117,044 |
| 5,429,221 | - | - | 5,429,221 |
| - | 189,573 | - | 189,573 |
| - | 367,289 | - | 367,289 |
| - | 7,735,282 | - | 7,735,282 |
| - | 322,152 | - | 322,152 |
| <u>232,177,602</u> | <u>92,521,870</u> | <u>698,075</u> | <u>343,063,026</u> |
| - | - | - | 16,709,422 |
| 11,021,361 | - | - | 11,021,361 |
| - | 367,289 | - | 367,289 |
| 482,479 | 155,268 | 789,079 | 1,426,826 |
| - | 85,231,823 | - | 85,231,823 |
| 212,771,449 | - | - | 212,771,449 |
| 5,427,677 | - | - | 5,427,677 |
| 119,757 | - | - | 119,757 |
| - | 188,645 | - | 188,645 |
| - | 7,325,313 | - | 7,325,313 |
| <u>229,822,723</u> | <u>93,268,338</u> | <u>789,079</u> | <u>340,589,562</u> |
| 2,354,879 | (746,468) | (91,004) | 2,473,464 |
| 10,688,227 | 1,313,562 | 380,384 | 22,366,470 |
| <u>\$ 13,043,106</u> | <u>\$ 567,094</u> | <u>\$ 289,380</u> | <u>\$ 24,839,934</u> |

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Statistical Section



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Statistical Section

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

| <u>Contents</u> | <u>Page(s)</u> |
|--|----------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | S2-S16 |
| Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax. | S18-S39 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | S41-S48 |
| Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | S49-S51 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | S52-S63 |

Note: On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018, and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

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

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

| | 2023 | 2022 | 2021 | 2020 (5) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities: | | | | |
| Net Investment in Capital Assets..... | \$ 195,468,180 | \$ 188,041,641 | \$ 179,743,153 | \$ 179,172,841 |
| Restricted for: | | | | |
| Capital Projects..... | 6,148,598 | 754,317 | 692,674 | 1,367,928 |
| Debt Service..... | - | - | - | - |
| Pension/OPEB (7)..... | 618,452 | 10,279,620 | 5,633,871 | - |
| Other Purposes..... | 2,385,630 | 2,794,341 | 1,595,409 | 2,665,331 |
| Real Estate Assessment and Delinquencies..... | 5,975,421 | 5,566,134 | 5,276,530 | 4,439,080 |
| Road, Bridge, and Culvert Projects..... | 11,503,333 | 12,222,017 | 12,566,188 | 10,221,125 |
| Ditch Maintenance..... | 2,244,974 | 2,102,623 | 1,921,993 | 1,891,144 |
| Developmental Disabilities..... | 39,286,761 | 35,230,573 | 31,644,960 | 28,814,789 |
| Mental Health..... | 16,434,476 | 15,850,986 | 14,277,064 | 11,112,904 |
| Children Services and Children's Trust..... | 1,444,842 | 7,058,514 | 8,781,817 | 5,631,165 |
| Child, Adult, and Senior Protective Services | 24,468,813 | 16,878,933 | 11,925,559 | 10,556,825 |
| Child Support Enforcement | 4,618,135 | 4,398,986 | 3,735,792 | 3,841,166 |
| Community Services (6)..... | 1,708,932 | 2,242,419 | 2,029,641 | 1,371,142 |
| Sheriff Services (8)..... | 1,253,582 | 1,269,947 | 673,859 | - |
| Juvenile Court Services | - | 66,178 | 121,169 | 142,584 |
| Opioid Settlement..... | 1,742,171 | - | - | - |
| Dog and Kennel Services..... | 513,858 | 535,169 | 463,998 | 348,282 |
| Wireless 9-1-1 Services..... | 42,967 | 138,347 | 179,003 | 183,841 |
| Youth Services | 685,264 | 464,814 | 673,141 | 563,885 |
| Community Development Block Grant..... | 1,821,731 | 319,009 | 569,727 | 338,167 |
| Economic Development Assistance..... | 1,827,129 | 1,814,055 | 1,342,145 | 865,949 |
| Court Computer Services..... | 2,134,042 | 1,895,229 | 1,655,576 | 1,398,359 |
| Unrestricted..... | 19,487,027 | 305,393 | (7,606,410) | (52,585,496) |
| Total Governmental Activities Net Position..... | 341,814,318 | 310,229,245 | 277,896,859 | 212,341,011 |
| Business-Type Activities: | | | | |
| Net Investment in Capital Assets..... | 49,136,830 | 46,596,802 | 43,981,883 | 43,671,496 |
| Restricted for: | | | | |
| Capital Projects..... | 57,579 | 57,579 | 68,815 | 104,450 |
| Pension/OPEB (7)..... | 12,060 | 228,088 | 674,798 | - |
| Debt Service..... | - | - | 25,102 | 53,543 |
| Unrestricted..... | 39,129,178 | 34,749,065 | 28,933,341 | 23,886,727 |
| Total Business-Type Activities Net Position..... | 88,335,647 | 81,631,534 | 73,683,939 | 67,716,216 |
| Primary Government: | | | | |
| Net Investment in Capital Assets..... | 244,605,010 | 234,638,443 | 223,725,036 | 222,844,337 |
| Restricted for: | | | | |
| Capital Projects..... | 6,206,177 | 811,896 | 761,489 | 1,472,378 |
| Debt Service..... | - | - | 25,102 | 53,543 |
| Pension/OPEB (7)..... | 630,512 | 10,507,708 | 6,308,669 | - |
| Other Purposes..... | 2,385,630 | 2,794,341 | 1,595,409 | 2,665,331 |
| Real Estate Assessment and Delinquencies..... | 5,975,421 | 5,566,134 | 5,276,530 | 4,439,080 |
| Road, Bridge, and Culvert Projects..... | 11,503,333 | 12,222,017 | 12,566,188 | 10,221,125 |
| Ditch Maintenance..... | 2,244,974 | 2,102,623 | 1,921,993 | 1,891,144 |
| Developmental Disabilities..... | 39,286,761 | 35,230,573 | 31,644,960 | 28,814,789 |
| Mental Health..... | 16,434,476 | 15,850,986 | 14,277,064 | 11,112,904 |
| Children Services and Children's Trust..... | 1,444,842 | 7,058,514 | 8,781,817 | 5,631,165 |
| Child, Adult, and Senior Protective Services | 24,468,813 | 16,878,933 | 11,925,559 | 10,556,825 |
| Child Support Enforcement | 4,618,135 | 4,398,986 | 3,735,792 | 3,841,166 |
| Community Services (6)..... | 1,708,932 | 2,242,419 | 2,029,641 | 1,371,142 |
| Sheriff Services (8)..... | 1,253,582 | 1,269,947 | 673,859 | - |
| Juvenile Court Services | - | 66,178 | 121,169 | 142,584 |
| Opioid Settlement..... | 1,742,171 | - | - | - |
| Dog Adoption Center and Shelter Services..... | 513,858 | 535,169 | 463,998 | 348,282 |
| Wireless 9-1-1 Services..... | 42,967 | 138,347 | 179,003 | 183,841 |
| Youth Services | 685,264 | 464,814 | 673,141 | 563,885 |
| Community Development Block Grant..... | 1,821,731 | 319,009 | 569,727 | 338,167 |
| Economic Development Assistance..... | 1,827,129 | 1,814,055 | 1,342,145 | 865,949 |
| Court Computer Services..... | 2,134,042 | 1,895,229 | 1,655,576 | 1,398,359 |
| Unrestricted (Deficits)..... | 58,616,205 | 35,054,458 | 21,326,931 | (28,698,769) |
| Total Primary Government Net Position..... | \$ 430,149,965 | \$ 391,860,779 | \$ 351,580,798 | \$ 280,057,227 |

(1) Implemented GASB 68 in 2015 and restated net position in 2014.

(2) Implemented GASB 75 in 2018 and restated net position in 2017.

(3) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(4) Implemented GASB 84 in 2019 and restated net position in 2018.

(5) Implemented GASB 83 in 2020 and restated net position in 2019.

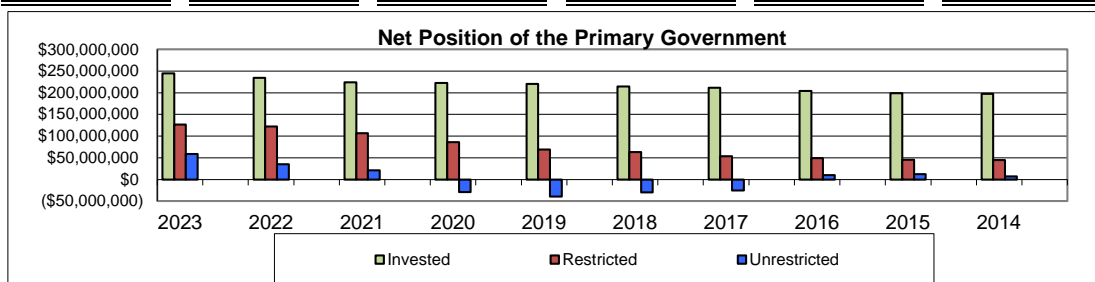
(6) Prior to 2019 was combined with Other Purposes.

(7) Prior to 2021 was combined with Unrestricted.

(8) Prior to 2021 was combined with Other Purposes.

Table 1

| | 2019 (4)(5) | 2018 (2)(3)(4) | 2017 (2)(3) | 2016 | 2015 (1) | 2014 (1) |
|----|--------------|----------------|----------------|----------------|----------------|----------------|
| \$ | 176,457,060 | \$ 172,552,741 | \$ 172,092,772 | \$ 164,493,791 | \$ 162,414,457 | \$ 161,056,531 |
| | 739,835 | 1,315,941 | 686,899 | 583,755 | 699,643 | 940,425 |
| | 5,693 | 311,061 | 61,658 | - | 359,461 | 610,240 |
| | - | - | - | - | - | - |
| | 3,327,004 | 2,856,288 | 1,863,679 | 2,533,420 | 2,815,777 | 1,792,183 |
| | 4,510,409 | 5,975,187 | 6,280,756 | 6,053,571 | 5,437,355 | 5,307,820 |
| | 8,050,697 | 6,863,706 | 6,286,312 | 7,088,413 | 6,891,207 | 7,274,665 |
| | 1,849,031 | 1,882,504 | 1,923,516 | 1,854,960 | 1,982,932 | 1,945,731 |
| | 22,196,537 | 18,701,216 | 16,241,669 | 11,497,255 | 6,648,866 | 8,193,233 |
| | 7,046,244 | 5,974,302 | 4,825,203 | 4,266,567 | 4,471,257 | 4,240,990 |
| | 2,982,130 | 2,479,558 | 2,815,240 | 2,761,157 | 3,441,418 | 2,469,833 |
| | 9,627,811 | 8,348,709 | 5,542,142 | 5,172,635 | 4,774,823 | 4,325,915 |
| | 3,602,167 | 3,105,545 | 2,459,626 | 1,826,987 | 1,598,661 | 1,501,467 |
| | 489,224 | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 344,466 | 379,623 | 962,582 | 1,391,931 | 2,277,121 | 2,273,380 |
| | - | - | - | - | - | - |
| | 179,453 | 289,502 | 310,427 | 442,399 | 486,528 | 629,524 |
| | 156,453 | 139,677 | 132,058 | 102,851 | 210,404 | 337,343 |
| | 685,253 | 612,546 | 604,173 | 533,702 | 564,462 | 426,004 |
| | 1,117,788 | 1,476,020 | 1,109,307 | 1,201,335 | 1,151,553 | 1,094,500 |
| | 842,873 | 822,850 | 806,012 | 785,687 | 770,461 | 756,361 |
| | 1,240,313 | 1,116,205 | 973,424 | 812,182 | 821,120 | 789,319 |
| | (58,712,305) | (47,758,313) | (41,541,506) | (1,197,021) | 1,108,853 | (2,586,921) |
| | 186,738,136 | 187,444,868 | 184,435,949 | 212,205,577 | 208,926,359 | 203,378,543 |
| | 43,587,308 | 41,566,246 | 39,080,265 | 39,342,206 | 36,395,196 | 36,156,612 |
| | 115,075 | 150,000 | - | - | - | - |
| | - | - | - | - | - | - |
| | 100,556 | 154,326 | - | - | - | - |
| | 19,258,744 | 17,842,909 | 16,154,224 | 11,341,090 | 11,179,110 | 9,602,203 |
| | 63,061,683 | 59,713,481 | 55,234,489 | 50,683,296 | 47,574,306 | 45,758,815 |
| | 220,044,368 | 214,118,987 | 211,173,037 | 203,835,997 | 198,809,653 | 197,213,143 |
| | 854,910 | 1,465,941 | 686,899 | 583,755 | 699,643 | 940,425 |
| | 106,249 | 465,387 | 61,658 | - | 359,461 | 610,240 |
| | - | - | - | - | - | - |
| | 3,327,004 | 2,856,288 | 1,863,679 | 2,533,420 | 2,815,777 | 1,792,183 |
| | 4,510,409 | 5,975,187 | 6,280,756 | 6,053,571 | 5,437,355 | 5,307,820 |
| | 8,050,697 | 6,863,706 | 6,286,312 | 7,088,413 | 6,891,207 | 7,274,665 |
| | 1,849,031 | 1,882,504 | 1,923,516 | 1,854,960 | 1,982,932 | 1,945,731 |
| | 22,196,537 | 18,701,216 | 16,241,669 | 11,497,255 | 6,648,866 | 8,193,233 |
| | 7,046,244 | 5,974,302 | 4,825,203 | 4,266,567 | 4,471,257 | 4,240,990 |
| | 2,982,130 | 2,479,558 | 2,815,240 | 2,761,157 | 3,441,418 | 2,469,833 |
| | 9,627,811 | 8,348,709 | 5,542,142 | 5,172,635 | 4,774,823 | 4,325,915 |
| | 3,602,167 | 3,105,545 | 2,459,626 | 1,826,987 | 1,598,661 | 1,501,467 |
| | 489,224 | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 344,466 | 379,623 | 962,582 | 1,391,931 | 2,277,121 | 2,273,380 |
| | - | - | - | - | - | - |
| | 179,453 | 289,502 | 310,427 | 442,399 | 486,528 | 629,524 |
| | 156,453 | 139,677 | 132,058 | 102,851 | 210,404 | 337,343 |
| | 685,253 | 612,546 | 604,173 | 533,702 | 564,462 | 426,004 |
| | 1,117,788 | 1,476,020 | 1,109,307 | 1,201,335 | 1,151,553 | 1,094,500 |
| | 842,873 | 822,850 | 806,012 | 785,687 | 770,461 | 756,361 |
| | 1,240,313 | 1,116,205 | 973,424 | 812,182 | 821,120 | 789,319 |
| | (39,453,561) | (29,915,404) | (25,387,282) | 10,144,069 | 12,287,963 | 7,015,282 |
| \$ | 249,799,819 | \$ 247,158,349 | \$ 239,670,438 | \$ 262,888,873 | \$ 256,500,665 | \$ 249,137,358 |



Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

| | 2023 | 2022 | 2021 | 2020 |
|---|-----------------------|----------------------|----------------------|----------------------|
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 9,911,109 | \$ 9,051,242 | \$ 9,965,445 | \$ 9,094,090 |
| Judicial | 1,481,665 | 1,627,291 | 1,447,444 | 1,428,762 |
| Public Safety | 4,821,364 | 4,827,247 | 3,058,104 | 2,822,842 |
| External Portion | 741,083 | 529,690 | 572,011 | 604,482 |
| Public Works | 888,031 | 966,389 | 1,077,337 | 742,692 |
| External Portion | 364,426 | 260,517 | 260,786 | 312,486 |
| Health | 2,438,569 | 1,784,458 | 1,399,362 | 1,465,476 |
| Intergovernmental | 522,971 | - | - | - |
| Human Services | 8,073,087 | 5,711,039 | 5,138,954 | 5,434,836 |
| External Portion | 119,362 | 96,480 | 97,904 | 46,105 |
| Urban Redevelopment and Housing | 21,184 | 24,797 | 30,603 | 20 |
| Transportation | - | - | - | - |
| Subtotal Charges for Services | <u>29,382,851</u> | <u>24,879,150</u> | <u>23,047,950</u> | <u>21,951,791</u> |
| Operating Grants, Contributions, and Interest: | | | | |
| General Government: | | | | |
| Legislative and Executive | 793,775 | 3,238,001 | 339,768 | 823,796 |
| Intergovernmental | 25,738 | - | - | - |
| Judicial | 2,151,791 | 2,021,878 | 1,804,620 | 1,705,156 |
| Public Safety | 4,529,506 | 2,796,464 | 3,621,316 | 7,680,246 |
| Intergovernmental | 440,183 | 284,794 | 622,199 | 324,855 |
| Public Works | 12,882,275 | 8,225,175 | 8,187,186 | 7,571,298 |
| Intergovernmental | 412,216 | 486,611 | - | - |
| Health | 16,271,652 | 8,689,927 | 9,117,769 | 12,242,507 |
| Intergovernmental | - | 148,255 | - | - |
| Human Services | 18,052,000 | 18,649,776 | 17,153,604 | 18,391,227 |
| Urban Redevelopment and Housing | 33,097 | 790,837 | 502,569 | 105,265 |
| Intergovernmental | 1,646,517 | 12,729 | 997,785 | - |
| Transportation | - | - | - | - |
| Subtotal Operating Grants, Contributions, and Interest | <u>57,238,750</u> | <u>45,344,447</u> | <u>42,346,816</u> | <u>48,844,350</u> |
| Capital Grants, Contributions, and Interest: | | | | |
| General Government: | | | | |
| Legislative and Executive | 893,490 | 1,848,257 | - | - |
| Judicial | 39,495 | - | - | - |
| Public Safety | 38,529 | 271,766 | 34,450 | 76,113 |
| Public Works | 3,060,844 | 2,723,772 | 1,554,410 | 4,187,478 |
| Health | 22,238 | - | - | - |
| Human services | 19,009 | - | - | - |
| Transportation | - | - | - | - |
| Subtotal Capital Grants, Contributions, and Interest | <u>4,073,605</u> | <u>4,843,795</u> | <u>1,588,860</u> | <u>4,263,591</u> |
| Total Governmental Activities | | | | |
| Program Revenues..... | <u>90,695,206</u> | <u>75,067,392</u> | <u>66,983,626</u> | <u>75,059,732</u> |
| Business-Type Activities: | | | | |
| Charges for Services: | | | | |
| Sewer | 6,005,056 | 5,842,164 | 5,732,350 | 5,564,320 |
| Water | 4,385,586 | 4,207,660 | 4,322,488 | 4,146,874 |
| Airport Fuel Operations (1) | - | - | - | - |
| Capital Grants, Contributions, and Interest: | | | | |
| Sewer | 2,601,872 | 2,796,411 | 1,230,524 | 1,522,102 |
| Water | 2,140,234 | 2,709,770 | 1,040,130 | 1,230,158 |
| Total Business-Type Activities | | | | |
| Program Revenues..... | <u>15,132,748</u> | <u>15,556,005</u> | <u>12,325,492</u> | <u>12,463,454</u> |
| Total Primary Government Program Revenues..... | <u>\$ 105,827,954</u> | <u>\$ 90,623,397</u> | <u>\$ 79,309,118</u> | <u>\$ 87,523,186</u> |

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 2

| | 2019 (3) | 2018 (2)(3) | 2017 | 2016 | 2015 | 2014 |
|----|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | 8,813,267 | \$ 8,431,330 | \$ 8,333,369 | \$ 8,394,021 | \$ 8,058,346 | \$ 7,871,335 |
| | 1,482,597 | 1,375,155 | 1,163,915 | 838,575 | 1,108,674 | 1,215,905 |
| | 3,187,325 | 3,220,867 | 2,861,655 | 2,664,604 | 2,527,068 | 2,146,720 |
| | 597,281 | 517,820 | 629,017 | - | - | - |
| | 845,179 | 465,602 | 348,395 | 364,610 | 265,618 | 249,396 |
| | 312,371 | 242,854 | 267,226 | - | - | - |
| | 1,688,341 | 1,730,384 | 1,525,302 | 1,496,523 | 1,362,441 | 1,523,741 |
| | - | - | - | - | - | - |
| | 3,557,232 | 4,824,561 | 4,467,222 | 5,241,666 | 4,003,871 | 4,219,410 |
| | 54,922 | 76,268 | 60,275 | - | - | - |
| | 355 | 752 | 530 | 579 | 6,129 | 3,097 |
| | - | - | 202,808 | 120,761 | 122,978 | 105,607 |
| | <u>20,538,870</u> | <u>20,885,593</u> | <u>19,859,714</u> | <u>19,121,339</u> | <u>17,455,125</u> | <u>17,335,211</u> |
| | 67,350 | 1,441,039 | 2,369 | 164,186 | - | 89,658 |
| | - | - | - | - | - | - |
| | 1,582,978 | 1,182,320 | 1,747,748 | 1,255,921 | 1,816,112 | 1,443,292 |
| | 1,857,276 | 1,629,603 | 1,682,496 | 1,631,693 | 2,057,067 | 1,453,724 |
| | 369,557 | 207,129 | 108,828 | 255,070 | 286,451 | 206,264 |
| | 7,202,060 | 5,824,223 | 5,786,270 | 5,816,209 | 5,856,806 | 5,736,593 |
| | - | - | - | - | - | - |
| | 11,483,043 | 8,670,330 | 8,805,817 | 8,545,984 | 8,230,176 | 8,109,986 |
| | - | - | - | - | - | - |
| | 16,672,859 | 15,916,201 | 14,081,946 | 11,948,541 | 14,247,828 | 13,104,857 |
| | 109,410 | 1,431,412 | 239,909 | 1,123,783 | 494,358 | 1,145,622 |
| | - | - | - | - | - | - |
| | - | - | 3 | 3 | - | - |
| | <u>39,344,533</u> | <u>36,302,257</u> | <u>32,455,386</u> | <u>30,741,390</u> | <u>32,988,798</u> | <u>31,289,996</u> |
| | - | 60,000 | - | - | - | - |
| | - | - | - | - | - | - |
| | - | 115,575 | - | - | 286,830 | - |
| | 945,891 | 2,062,938 | 447,404 | 1,651,529 | 975,864 | 823,185 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | 339,618 | 665,805 | 197,911 | 186,660 |
| | <u>945,891</u> | <u>2,238,513</u> | <u>787,022</u> | <u>2,317,334</u> | <u>1,460,605</u> | <u>1,009,845</u> |
| | <u>60,829,294</u> | <u>59,426,363</u> | <u>53,102,122</u> | <u>52,180,063</u> | <u>51,904,528</u> | <u>49,635,052</u> |
| | 5,130,566 | 4,875,550 | 4,141,432 | 3,999,097 | 3,806,862 | 3,749,788 |
| | 3,759,709 | 3,408,227 | 3,073,906 | 3,018,959 | 2,745,871 | 2,803,454 |
| | - | - | 269,335 | 313,112 | 371,229 | 365,518 |
| | 1,657,264 | 2,227,792 | 846,107 | 1,494,915 | 793,193 | 1,317,969 |
| | <u>1,009,951</u> | <u>1,789,762</u> | <u>2,332,059</u> | <u>945,935</u> | <u>653,836</u> | <u>535,436</u> |
| | <u>11,557,490</u> | <u>12,301,331</u> | <u>10,662,839</u> | <u>9,772,018</u> | <u>8,370,991</u> | <u>8,772,165</u> |
| \$ | <u>72,386,784</u> | <u>\$ 71,727,694</u> | <u>\$ 63,764,961</u> | <u>\$ 61,952,081</u> | <u>\$ 60,275,519</u> | <u>\$ 58,407,217</u> |

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020 (8)</u> |
|---|------------------------|------------------------|------------------------|------------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 24,531,128 | \$ 19,412,105 | \$ 13,245,603 | \$ 18,221,816 |
| Intergovernmental | 1,854,779 | 1,601,310 | 1,526,078 | 1,811,142 |
| Judicial | 9,626,900 | 7,012,835 | 4,753,343 | 7,791,342 |
| Public Safety | 31,230,194 | 22,892,495 | 14,608,881 | 25,766,807 |
| Intergovernmental | 639,112 | 319,322 | 767,847 | 365,161 |
| External Portion (5) | 792,153 | 607,994 | 550,599 | 588,369 |
| Public Works | 16,173,562 | 14,582,668 | 12,086,624 | 13,572,530 |
| Intergovernmental | 939,929 | 486,611 | - | - |
| External Portion (5) | 389,540 | 299,030 | 251,024 | 304,157 |
| Health | 36,381,912 | 25,642,636 | 20,921,971 | 27,892,750 |
| Intergovernmental | 559,010 | 148,255 | - | - |
| Human Services | 40,609,583 | 32,625,160 | 24,375,582 | 33,755,959 |
| External Portion (5) | 127,587 | 110,743 | 94,239 | 44,876 |
| Urban Redevelopment and Housing | 448,174 | 16,400 | 216,103 | 154,410 |
| Intergovernmental | 52,902 | 263,449 | 659,795 | 813,729 |
| Transportation (6) | 311,507 | 325,102 | 325,641 | 321,951 |
| Interest | 1,091,044 | 1,068,778 | 1,120,985 | 1,178,392 |
| Total Governmental Activities Expenses..... | <u>165,759,016</u> | <u>127,414,893</u> | <u>95,504,315</u> | <u>132,583,391</u> |
| Business-Type Activities: | | | | |
| Sewer | 4,373,663 | 4,104,395 | 3,489,485 | 4,200,989 |
| Water | 4,121,720 | 3,647,106 | 3,084,967 | 3,664,568 |
| Airport Fuel Operations (1) | - | - | - | - |
| Total Business-Type Activities Expenses..... | <u>8,495,383</u> | <u>7,751,501</u> | <u>6,574,452</u> | <u>7,865,557</u> |
| Total Primary Government Program Expenses..... | <u>174,254,399</u> | <u>135,166,394</u> | <u>102,078,767</u> | <u>140,448,948</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (75,063,810) | (52,347,501) | (28,520,689) | (57,523,659) |
| Business-Type Activities | 6,637,365 | 7,804,504 | 5,751,040 | 4,597,897 |
| Total Primary Government Net (Expense) Revenue | <u>\$ (68,426,445)</u> | <u>\$ (44,542,997)</u> | <u>\$ (22,769,649)</u> | <u>\$ (52,925,762)</u> |

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses were not used.

(7) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(8) Implemented GASB 83 in 2020 and restated 2019 activity.

(Continued)

Table 2

| <u>2019 (3)(8)</u> | <u>2018 (2)(3)(7)</u> | <u>2017</u> | <u>2016</u> | <u>2015 (4)</u> | <u>2014</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 19,695,531 | \$ 18,671,259 | \$ 16,677,471 | \$ 15,506,679 | \$ 13,675,852 | \$ 13,242,260 |
| 2,361,477 | 2,369,951 | 2,034,601 | 1,927,937 | 1,890,535 | 1,675,531 |
| 8,468,554 | 7,732,831 | 8,133,551 | 7,499,166 | 6,633,915 | 6,587,813 |
| 27,202,067 | 24,920,310 | 24,909,645 | 19,063,913 | 18,203,146 | 17,489,204 |
| 394,013 | 221,621 | 211,978 | 287,873 | 115,426 | 236,049 |
| 592,073 | 558,145 | 565,168 | - | - | - |
| 13,706,603 | 12,516,225 | 12,698,739 | 12,777,181 | 11,090,804 | 12,034,342 |
| - | - | - | - | - | - |
| 309,647 | 261,766 | 240,101 | - | - | - |
| 27,815,291 | 24,988,893 | 23,580,852 | 23,757,315 | 22,489,901 | 22,294,998 |
| - | - | - | - | - | - |
| 32,870,167 | 30,703,562 | 27,734,143 | 26,632,756 | 24,695,755 | 23,684,836 |
| 54,443 | 82,207 | 54,156 | - | - | - |
| 58,925 | 299,936 | 334,045 | 389,390 | 207,241 | 854,375 |
| 394,436 | 561,300 | 123,839 | 550,295 | 305,800 | 321,851 |
| 280,995 | - | 461,105 | 483,836 | 420,936 | 353,261 |
| 1,348,832 | 1,413,208 | 1,453,296 | 1,527,436 | 1,490,379 | 638,308 |
| <u>135,553,054</u> | <u>125,301,214</u> | <u>119,212,690</u> | <u>110,403,777</u> | <u>101,219,690</u> | <u>99,412,828</u> |
| 4,342,334 | 4,000,837 | 3,621,081 | 3,488,370 | 3,263,146 | 3,316,387 |
| 3,647,143 | 3,742,892 | 3,425,449 | 2,905,427 | 2,962,655 | 2,895,013 |
| - | - | 249,217 | 296,091 | 358,770 | 360,847 |
| <u>7,989,477</u> | <u>7,743,729</u> | <u>7,295,747</u> | <u>6,689,888</u> | <u>6,584,571</u> | <u>6,572,247</u> |
| <u>143,542,531</u> | <u>133,044,943</u> | <u>126,508,437</u> | <u>117,093,665</u> | <u>107,804,261</u> | <u>105,985,075</u> |
| (74,723,760) | (65,874,851) | (66,110,568) | (58,223,714) | (49,315,162) | (49,777,776) |
| <u>3,568,013</u> | <u>4,557,602</u> | <u>3,367,092</u> | <u>3,082,130</u> | <u>1,786,420</u> | <u>2,199,918</u> |
| <u>\$ (71,155,747)</u> | <u>\$ (61,317,249)</u> | <u>\$ (62,743,476)</u> | <u>\$ (55,141,584)</u> | <u>\$ (47,528,742)</u> | <u>\$ (47,577,858)</u> |

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020 (3)</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | \$ 13,606,670 | \$ 11,054,247 | \$ 10,807,394 | \$ 10,378,591 |
| Public Works | 1,608,364 | 1,553,249 | 1,545,943 | 1,486,050 |
| Health | 24,181,086 | 23,327,629 | 23,226,538 | 22,664,011 |
| Human Services | 10,814,323 | 10,456,442 | 10,418,821 | 10,023,054 |
| Permissive Real Property Transfer Taxes | | | | |
| Levied for General Purposes | 3,292,857 | 3,709,119 | 3,895,806 | 2,919,274 |
| Permissive Motor Vehicle License Tax | 2,786,885 | 2,746,938 | 2,859,874 | 2,523,033 |
| Lodging Tax Levied for Public Works | 662,728 | 545,607 | 509,171 | 350,813 |
| Sales Taxes Levied for | | | | |
| General Purposes | 29,605,768 | 29,324,856 | 28,007,981 | 23,335,206 |
| Payment in Lieu of Taxes | 527,713 | - | - | - |
| Grants and Entitlements Not | | | | |
| Restricted to Specific Programs..... | 5,721,078 | 5,631,973 | 5,387,573 | 4,244,598 |
| Unrestricted Investment Earnings and Other Interest | 12,677,792 | (5,010,888) | (524,176) | 1,676,646 |
| Unrestricted Contributions | 1,100 | 1,325 | 22,693 | 3,540 |
| Gain on Sale of Capital Assets | - | 43,682 | 16,236 | - |
| Other | 1,162,519 | 1,295,708 | 7,902,683 | 3,521,718 |
| Total Governmental Activities..... | <u>106,648,883</u> | <u>84,679,887</u> | <u>94,076,537</u> | <u>83,126,534</u> |
| Business-Type Activities: | | | | |
| Unrestricted Investment Earnings and Other Interest | 61,700 | 26,495 | 3,828 | 17,659 |
| Gain on Sale of Capital Assets | - | - | 9,961 | 2,726 |
| Other | 5,048 | 116,596 | 202,894 | 36,251 |
| Total Business-Type Activities..... | <u>66,748</u> | <u>143,091</u> | <u>216,683</u> | <u>56,636</u> |
| Total Primary Government General Revenues and Other Changes in Net Position..... | <u>106,715,631</u> | <u>84,822,978</u> | <u>94,293,220</u> | <u>83,183,170</u> |
| Increase (Decrease) Before Transfers | | | | |
| Governmental Activities..... | 31,585,073 | 32,332,386 | 65,555,848 | 25,602,875 |
| Business-Type Activities..... | 6,704,113 | 7,947,595 | 5,967,723 | 4,654,533 |
| Total Primary Government Increase (Decrease) Before Transfers..... | <u>38,289,186</u> | <u>40,279,981</u> | <u>71,523,571</u> | <u>30,257,408</u> |
| Transfer In (Out) | | | | |
| Governmental Activities..... | - | - | - | - |
| Business-Type Activities..... | - | - | - | - |
| Special Items | | | | |
| Governmental Activities..... | - | - | - | - |
| Business-Type Activities..... | - | - | - | - |
| Increase (Decrease) After Transfers and Special Items | | | | |
| Governmental Activities..... | 31,585,073 | 32,332,386 | 65,555,848 | 25,602,875 |
| Business-Type Activities..... | 6,704,113 | 7,947,595 | 5,967,723 | 4,654,533 |
| Total Primary Government Increase (Decrease) After Transfers and Special Items..... | <u>\$ 38,289,186</u> | <u>\$ 40,279,981</u> | <u>\$ 71,523,571</u> | <u>\$ 30,257,408</u> |

(1) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(2) Implemented GASB 84 in 2019 and restated 2018 activity.

(3) Implemented GASB 83 in 2020 and restated 2019 activity.

(Continued)

Table 2

| | 2019 (2)(3) | 2018 (1)(2) | 2017 | 2016 | 2015 | 2014 |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 8,766,303 | \$ 8,410,017 | \$ 8,417,609 | \$ 8,018,280 | \$ 7,763,214 | \$ 7,369,626 |
| | 1,395,077 | 1,349,363 | 1,352,194 | 1,337,916 | 1,269,920 | 1,251,901 |
| | 17,505,537 | 16,846,700 | 16,881,153 | 16,846,479 | 10,601,294 | 9,562,314 |
| | 8,565,838 | 8,145,287 | 4,881,778 | 4,553,594 | 4,430,033 | 4,181,092 |
| | 2,449,670 | 2,273,302 | 2,346,583 | 2,015,276 | 1,889,871 | 1,505,420 |
| | 2,599,555 | 1,804,258 | 1,715,925 | 1,711,002 | 1,679,556 | 1,608,738 |
| | 519,326 | 640,422 | 230,028 | 223,961 | 210,804 | 207,593 |
| | 22,709,068 | 21,669,518 | 21,924,548 | 21,196,300 | 20,987,311 | 19,617,691 |
| | - | - | - | - | - | - |
| | 4,434,958 | 4,511,885 | 5,397,005 | 4,030,433 | 4,150,472 | 3,966,446 |
| | 3,592,037 | 1,782,378 | 995,494 | 467,370 | 845,906 | 376,617 |
| | 3,500 | - | - | 200 | 38,071 | 9,824 |
| | - | - | - | - | - | - |
| | 1,635,634 | 1,412,452 | 977,128 | 1,102,121 | 996,526 | 1,021,599 |
| | <u>74,176,503</u> | <u>68,845,582</u> | <u>65,119,445</u> | <u>61,502,932</u> | <u>54,862,978</u> | <u>50,678,861</u> |
| | 18,763 | 25,554 | 12,276 | 8,066 | 2,963 | 10,919 |
| | 5,336 | - | - | - | 5,267 | - |
| | 25,962 | 108,183 | 22,240 | 18,794 | 20,841 | 22,374 |
| | <u>50,061</u> | <u>133,737</u> | <u>34,516</u> | <u>26,860</u> | <u>29,071</u> | <u>33,293</u> |
| | <u>74,226,564</u> | <u>68,979,319</u> | <u>65,153,961</u> | <u>61,529,792</u> | <u>54,892,049</u> | <u>50,712,154</u> |
| | (547,257) | 2,970,731 | (991,123) | 3,279,218 | 5,547,816 | 901,085 |
| | <u>3,618,074</u> | <u>4,691,339</u> | <u>3,401,608</u> | <u>3,108,990</u> | <u>1,815,491</u> | <u>2,233,211</u> |
| | <u>3,070,817</u> | <u>7,662,070</u> | <u>2,410,485</u> | <u>6,388,208</u> | <u>7,363,307</u> | <u>3,134,296</u> |
| | - | 127,795 | - | - | - | - |
| | - | (127,795) | - | - | - | - |
| | - | (89,607) | - | - | - | - |
| | - | (84,552) | - | - | - | - |
| | (547,257) | 3,008,919 | (991,123) | 3,279,218 | 5,547,816 | 901,085 |
| | <u>3,618,074</u> | <u>4,478,992</u> | <u>3,401,608</u> | <u>3,108,990</u> | <u>1,815,491</u> | <u>2,233,211</u> |
| \$ | <u>3,070,817</u> | <u>7,487,911</u> | <u>2,410,485</u> | <u>6,388,208</u> | <u>7,363,307</u> | <u>3,134,296</u> |

Fairfield County, Ohio

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

| <i>Function/Program:</i> | 2023 | 2022 | 2021 | 2020 |
|--|-----------------------|----------------------|----------------------|----------------------|
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 11,598,374 | \$ 14,137,500 | \$ 10,305,213 | \$ 9,917,886 |
| Intergovernmental | 25,738 | - | - | - |
| Judicial | 3,672,951 | 3,649,169 | 3,252,064 | 3,133,918 |
| Public Safety..... | 9,389,399 | 7,895,477 | 6,713,870 | 10,579,201 |
| Intergovernmental | 440,183 | 284,794 | 622,199 | 324,855 |
| External Portion (2) | 741,083 | 529,690 | 572,011 | 604,482 |
| Public Works | 16,831,150 | 11,915,336 | 10,818,933 | 12,501,468 |
| Intergovernmental | 412,216 | 486,611 | - | - |
| External Portion (2) | 364,426 | 260,517 | 260,786 | 312,486 |
| Health | 18,732,459 | 10,474,385 | 10,517,131 | 13,707,983 |
| Intergovernmental | 522,971 | 148,255 | - | - |
| Human Services | 26,144,096 | 24,360,815 | 22,292,558 | 23,826,063 |
| External Portion (2) | 119,362 | 96,480 | 97,904 | 46,105 |
| Urban Redevelopment and Housing | 54,281 | 815,634 | 533,172 | 105,285 |
| Intergovernmental | 1,646,517 | 12,729 | 997,785 | - |
| Transportation | - | - | - | - |
| Total Governmental Activities | 90,695,206 | 75,067,392 | 66,983,626 | 75,059,732 |
| Business-Type Activities: | | | | |
| Sewer..... | 8,606,928 | 8,638,575 | 6,962,874 | 7,086,422 |
| Water..... | 6,525,820 | 6,917,430 | 5,362,618 | 5,377,032 |
| Airport Fuel Operations (1)..... | - | - | - | - |
| Total Business-Type Activities: | 15,132,748 | 15,556,005 | 12,325,492 | 12,463,454 |
| Total Primary Government..... | \$ 105,827,954 | \$ 90,623,397 | \$ 79,309,118 | \$ 87,523,186 |

(1) This fund was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 3

| | 2019 (3) | 2018 (3) | 2017 | 2016 | 2015 | 2014 |
|----|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | 8,880,617 | \$ 9,932,369 | \$ 8,335,738 | \$ 8,558,207 | \$ 8,058,346 | \$ 7,960,993 |
| | - | - | - | - | - | - |
| | 3,065,575 | 2,557,475 | 2,911,663 | 2,094,496 | 2,924,786 | 2,659,197 |
| | 5,044,601 | 4,966,045 | 4,544,151 | 4,296,297 | 4,870,965 | 3,600,444 |
| | 369,557 | 207,129 | 108,828 | 255,070 | 286,451 | 206,264 |
| | 597,281 | 517,820 | 629,017 | - | - | - |
| | 8,993,130 | 8,352,763 | 6,582,069 | 7,832,348 | 7,098,288 | 6,809,174 |
| | - | - | - | - | - | - |
| | 312,371 | 242,854 | 267,226 | - | - | - |
| | 13,171,384 | 10,400,714 | 10,331,119 | 10,042,507 | 9,592,617 | 9,633,727 |
| | - | - | - | - | - | - |
| | 20,230,091 | 20,740,762 | 18,549,168 | 17,190,207 | 18,251,699 | 17,324,267 |
| | 54,922 | 76,268 | 60,275 | - | - | - |
| | 109,765 | 1,432,164 | 240,439 | 1,124,362 | 500,487 | 1,148,719 |
| | - | - | - | - | - | - |
| | - | - | 542,429 | 786,569 | 320,889 | 292,267 |
| | <u>60,829,294</u> | <u>59,426,363</u> | <u>53,102,122</u> | <u>52,180,063</u> | <u>51,904,528</u> | <u>49,635,052</u> |
| | 6,787,830 | 7,103,342 | 4,987,539 | 5,494,012 | 4,600,055 | 5,067,757 |
| | 4,769,660 | 5,197,989 | 5,405,965 | 3,964,894 | 3,399,707 | 3,338,890 |
| | - | - | 269,335 | 313,112 | 371,229 | 365,518 |
| | <u>11,557,490</u> | <u>12,301,331</u> | <u>10,662,839</u> | <u>9,772,018</u> | <u>8,370,991</u> | <u>8,772,165</u> |
| \$ | <u>72,386,784</u> | <u>\$ 71,727,694</u> | <u>\$ 63,764,961</u> | <u>\$ 61,952,081</u> | <u>\$ 60,275,519</u> | <u>\$ 58,407,217</u> |

Fairfield County, Ohio

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

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund: | | | | |
| Nondisposable..... | \$ 1,103,054 | \$ 1,608,088 | \$ 2,373,976 | \$ 941,530 |
| Committed..... | 1,312,808 | 585,667 | 648,200 | 660,367 |
| Assigned..... | 1,652,580 | 4,623,679 | 7,665,887 | 11,519,127 |
| Unassigned..... | <u>46,573,248</u> | <u>32,556,822</u> | <u>25,895,566</u> | <u>22,274,866</u> |
| Total General Fund..... | <u>50,641,690</u> | <u>39,374,256</u> | <u>36,583,629</u> | <u>35,395,890</u> |
| All Other Governmental Funds: | | | | |
| Nondisposable..... | \$ 710,698 | \$ 563,219 | \$ 577,930 | \$ 525,803 |
| Restricted..... | 118,446,530 | 104,216,141 | 97,871,967 | 76,850,368 |
| Committed..... | 3,735,380 | 2,924,094 | 8,834,162 | 1,107,774 |
| Assigned..... | 5,438,072 | 2,353,627 | 11,924 | 224,505 |
| Unassigned (Deficits)..... | <u>(416,047)</u> | <u>(36,975)</u> | <u>(441,674)</u> | <u>(146,854)</u> |
| Total All Other Governmental Funds..... | <u>127,914,633</u> | <u>110,020,106</u> | <u>106,854,309</u> | <u>78,561,596</u> |
| Total Governmental Funds..... | <u>\$ 178,556,323</u> | <u>\$ 149,394,362</u> | <u>\$ 143,437,938</u> | <u>\$ 113,957,486</u> |

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

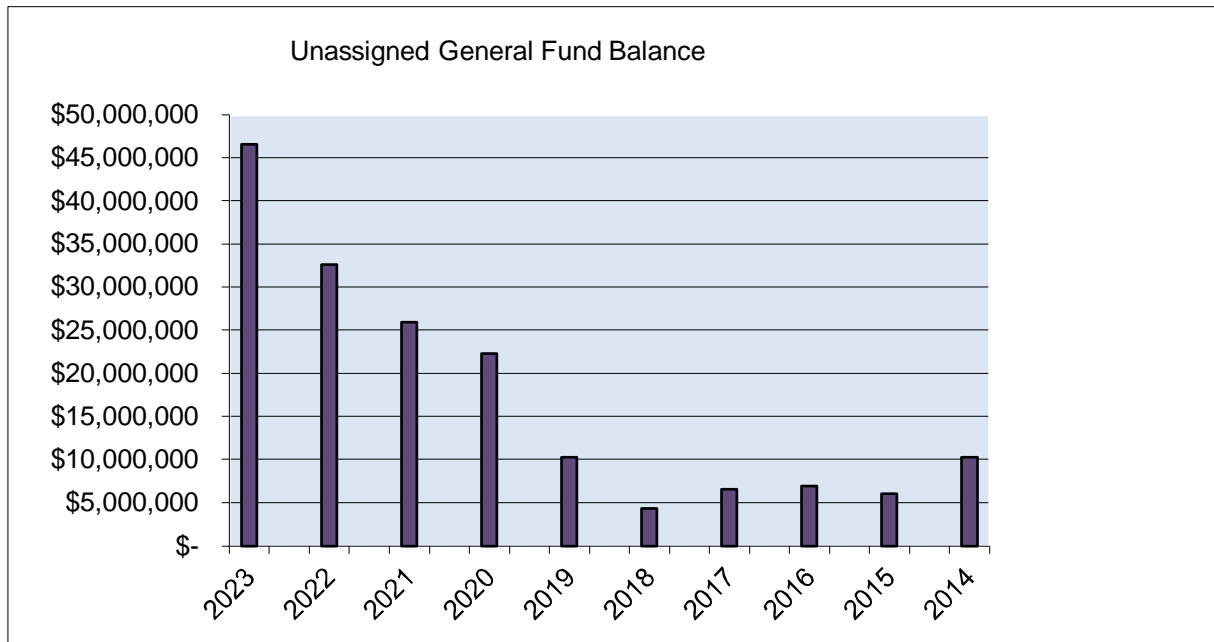


Table 4

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 1,732,547 | \$ 1,863,319 | \$ 1,984,707 | \$ 4,287,882 | \$ 4,300,321 | \$ 2,389,391 |
| 751,028 | 1,129,613 | 728,431 | 551,985 | 423,703 | 378,895 |
| 10,036,673 | 10,975,142 | 9,676,026 | 7,180,590 | 6,930,727 | 6,074,143 |
| 10,225,104 | 4,343,490 | 6,548,222 | 6,893,414 | 6,003,249 | 10,257,108 |
| <u>22,745,352</u> | <u>18,311,564</u> | <u>18,937,386</u> | <u>18,913,871</u> | <u>17,658,000</u> | <u>19,099,537</u> |
| \$ 861,962 | \$ 822,820 | \$ 728,810 | \$ 1,167,044 | \$ 1,342,835 | \$ 911,920 |
| 61,483,039 | 55,586,553 | 47,629,813 | 45,513,857 | 63,567,397 | 37,085,075 |
| 2,523,898 | 2,124,823 | 963,650 | 9,019,927 | 9,174,174 | 5,212,625 |
| 185,504 | 437,739 | 561,534 | 355,897 | 326,894 | 227,010 |
| (906,601) | (1,236,714) | (1,051,823) | (1,198,788) | (1,606,295) | (1,336,415) |
| <u>64,147,802</u> | <u>57,735,221</u> | <u>48,831,984</u> | <u>54,857,937</u> | <u>72,805,005</u> | <u>42,100,215</u> |
| <u>\$ 86,893,154</u> | <u>\$ 76,046,785</u> | <u>\$ 67,769,370</u> | <u>\$ 73,771,808</u> | <u>\$ 90,463,005</u> | <u>\$ 61,199,752</u> |

Fairfield County, Ohio

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

| | 2023 | 2022 | 2021 | 2020 |
|---|----------------------|---------------------|----------------------|----------------------|
| REVENUES | | | | |
| Property Taxes..... | \$ 49,838,059 | \$ 45,973,437 | \$ 45,316,720 | \$ 44,536,601 |
| Permissive Real Property Transfer Taxes..... | 3,292,857 | 3,709,119 | 3,895,806 | 2,919,274 |
| Lodging Taxes..... | 648,829 | 545,334 | 509,171 | 350,813 |
| Sales Taxes..... | 29,613,699 | 29,241,952 | 27,651,710 | 23,353,927 |
| Payment in Lieu of Taxes..... | 527,713 | - | - | - |
| Charges for Services..... | 23,904,134 | 22,397,991 | 20,433,174 | 19,324,988 |
| Licenses and Permits..... | 651,827 | 656,620 | 749,257 | 811,004 |
| Permissive Motor Vehicle License Tax..... | 2,786,885 | 2,746,938 | 2,859,874 | 2,523,033 |
| Fines, Forfeitures, and Settlements..... | 861,255 | 389,215 | 354,035 | 364,537 |
| Intergovernmental..... | 65,647,854 | 55,908,492 | 50,394,346 | 55,489,307 |
| Special Assessments..... | 378,269 | 278,661 | 229,506 | 231,943 |
| Housing Rehabilitation..... | 21,184 | 24,740 | 30,603 | - |
| Investment Earnings and Other Interest..... | 12,216,983 | (5,188,967) | (465,489) | 1,759,720 |
| Rent and Leases..... | 517,602 | 425,352 | 367,509 | 407,776 |
| Donations..... | 122,290 | 134,819 | 136,274 | 196,357 |
| Other..... | 1,138,281 | 1,275,122 | 982,666 | 3,238,441 |
| Total Revenues..... | <u>192,167,721</u> | <u>158,518,825</u> | <u>153,445,162</u> | <u>155,507,721</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 24,059,927 | 25,405,149 | 18,178,495 | 17,627,628 |
| Judicial | 9,045,194 | 7,789,090 | 7,123,583 | 7,130,645 |
| Public Safety | 28,170,275 | 26,104,333 | 24,287,994 | 22,553,750 |
| Public Works | 13,648,978 | 13,280,404 | 11,341,784 | 8,688,643 |
| Health | 38,759,077 | 29,175,701 | 26,660,483 | 26,519,966 |
| Human Services | 38,836,214 | 34,899,219 | 30,894,642 | 32,602,688 |
| Urban Redevelopment and Housing | 448,174 | 16,400 | 216,103 | 154,410 |
| Transportation | - | - | - | - |
| Other | 24,945 | 137,796 | 87,418 | 124,180 |
| Intergovernmental..... | 3,486,722 | 2,818,947 | 2,953,720 | 2,990,032 |
| Capital Outlay..... | 6,985,386 | 9,862,435 | 4,926,954 | 7,135,927 |
| Debt Service: | | | | |
| Principal Retirement | 2,203,989 | 2,773,794 | 2,559,935 | 2,549,110 |
| Current Refunding Note Principal | - | - | - | 815,440 |
| Payment to Refunded Bond Escrow Agent | - | - | - | 205,000 |
| Interest | 1,068,970 | 1,083,586 | 1,003,915 | 1,149,709 |
| Issuance Costs | 41,752 | - | 161,957 | 63,587 |
| Total Expenditures..... | <u>166,779,603</u> | <u>153,346,854</u> | <u>130,396,983</u> | <u>130,310,715</u> |
| Excess of Revenues Over (Under) Expenditures..... | <u>25,388,118</u> | <u>5,171,971</u> | <u>23,048,179</u> | <u>25,197,006</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of Capital Assets..... | 54,032 | 137,770 | 48,826 | 60,146 |
| Inception of Lease (1)..... | 273,548 | 646,683 | 34,730 | 110,712 |
| Inception of Subscription..... | 404,263 | - | - | - |
| Loans Issued..... | - | - | - | - |
| Refunding Bonds Issued..... | - | - | 6,605,000 | 6,303,000 |
| General Obligation Bonds Issued..... | 3,042,000 | - | 5,870,000 | 829,000 |
| Bond Anticipation Note Issued..... | - | - | - | 815,440 |
| Premium on Refunding Bonds..... | - | - | 444,103 | - |
| Premium on General Obligation Bonds..... | - | - | 383,467 | - |
| Payment to Refunded Bond Escrow Agent..... | - | - | (6,953,853) | (6,250,972) |
| Transfers In..... | 14,021,548 | 13,928,023 | 14,481,513 | 7,248,713 |
| Transfers Out..... | (14,021,548) | (13,928,023) | (14,481,513) | (7,248,713) |
| Total Other Financing Sources (Uses)..... | <u>3,773,843</u> | <u>784,453</u> | <u>6,432,273</u> | <u>1,867,326</u> |
| Special Items..... | - | - | - | - |
| Net Change in Fund Balances..... | <u>\$ 29,161,961</u> | <u>\$ 5,956,424</u> | <u>\$ 29,480,452</u> | <u>\$ 27,064,332</u> |
| Debt Service as a Percentage of | | | | |
| Noncapital Expenditures | 2.2% | 2.9% | 3.0% | 4.0% |

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(1) Inception of Lease for 2022-2023 and
Inception of Capital Lease 2014-2021.

Table 5

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------|---------------------|-----------------------|------------------------|----------------------|---------------------|
| \$ 36,319,915 | \$ 34,983,003 | \$ 31,326,704 | \$ 30,847,585 | \$ 24,082,880 | \$ 23,393,470 |
| 2,449,670 | 2,273,302 | 2,346,583 | 2,015,276 | 1,889,871 | 1,505,420 |
| 519,326 | 640,422 | 230,028 | 223,961 | 210,804 | 207,593 |
| 22,570,707 | 21,731,824 | 21,767,384 | 21,304,985 | 20,732,180 | 19,522,179 |
| - | - | - | - | - | - |
| 17,264,974 | 18,471,921 | 17,084,821 | 17,673,203 | 15,663,836 | 15,625,526 |
| 762,689 | 803,781 | 597,328 | 652,276 | 508,851 | 538,959 |
| 2,599,555 | 1,804,258 | 1,715,925 | 1,711,002 | 1,679,556 | 1,608,738 |
| 747,056 | 395,694 | 388,417 | 375,720 | 344,219 | 415,104 |
| 46,078,598 | 40,624,529 | 37,586,529 | 38,736,220 | 37,259,077 | 36,561,891 |
| 132,400 | 161,260 | 115,235 | 115,469 | 145,797 | 179,540 |
| - | - | - | - | 6,057 | - |
| 3,677,975 | 1,825,095 | 1,056,041 | 604,498 | 789,818 | 406,596 |
| 403,293 | 479,665 | 732,815 | 721,383 | 730,418 | 684,470 |
| 120,338 | 101,183 | 114,596 | 120,700 | 193,740 | 110,284 |
| 1,446,082 | 1,462,059 | 946,439 | 1,092,684 | 1,180,914 | 994,570 |
| <u>135,092,578</u> | <u>125,757,996</u> | <u>116,008,845</u> | <u>116,194,962</u> | <u>105,418,018</u> | <u>101,754,340</u> |
| 18,611,302 | 17,677,173 | 15,275,900 | 14,821,518 | 13,709,493 | 13,240,033 |
| 7,366,716 | 7,040,462 | 7,448,649 | 7,235,128 | 6,536,935 | 6,504,111 |
| 21,181,926 | 21,098,707 | 20,580,867 | 18,421,428 | 17,928,603 | 17,395,930 |
| 10,620,659 | 8,685,983 | 9,828,966 | 9,292,357 | 8,792,966 | 8,679,217 |
| 25,173,374 | 23,648,297 | 22,725,008 | 22,957,311 | 22,013,283 | 22,129,257 |
| 29,815,590 | 28,865,079 | 25,968,564 | 25,728,277 | 24,623,484 | 23,515,380 |
| 56,235 | 299,814 | 333,340 | 389,198 | 207,241 | 854,375 |
| 58,195 | 14,155 | 273,051 | 331,215 | 232,280 | 150,124 |
| 16,911 | 12,056 | - | - | - | - |
| 3,149,926 | 3,152,872 | 2,370,418 | 2,766,105 | 2,311,761 | 2,233,431 |
| 4,632,926 | 4,245,059 | 13,565,992 | 27,485,353 | 5,844,235 | 3,482,161 |
| 2,387,273 | 2,466,941 | 2,330,527 | 2,552,413 | 2,515,065 | 1,973,645 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,312,242 | 1,376,323 | 1,416,963 | 1,490,887 | 1,457,451 | 579,878 |
| - | 8,500 | - | - | 359,048 | - |
| <u>124,383,275</u> | <u>118,591,421</u> | <u>122,118,245</u> | <u>133,471,190</u> | <u>106,531,845</u> | <u>100,737,542</u> |
| <u>10,709,303</u> | <u>7,166,575</u> | <u>(6,109,400)</u> | <u>(17,276,228)</u> | <u>(1,113,827)</u> | <u>1,016,798</u> |
| 75,684 | 85,383 | 106,962 | 68,169 | 12,806 | 39,638 |
| 61,382 | 65,064 | - | 16,862 | 64,384 | 654,499 |
| - | - | - | - | - | - |
| - | - | - | 500,000 | - | - |
| - | - | - | - | - | - |
| - | 1,010,000 | - | - | 29,500,000 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 799,890 | - |
| - | - | - | - | - | - |
| 9,213,866 | 8,424,697 | 7,422,835 | 6,355,266 | 10,484,181 | 6,780,139 |
| <u>(9,213,866)</u> | <u>(8,384,697)</u> | <u>(7,422,835)</u> | <u>(6,355,266)</u> | <u>(10,484,181)</u> | <u>(6,780,139)</u> |
| <u>137,066</u> | <u>1,200,447</u> | <u>106,962</u> | <u>585,031</u> | <u>30,377,080</u> | <u>694,137</u> |
| - | (89,607) | - | - | - | - |
| <u>\$ 10,846,369</u> | <u>\$ 8,277,415</u> | <u>\$ (6,002,438)</u> | <u>\$ (16,691,197)</u> | <u>\$ 29,263,253</u> | <u>\$ 1,710,935</u> |
| 3.3% | 3.5% | 3.6% | 3.9% | 4.1% | 2.7% |

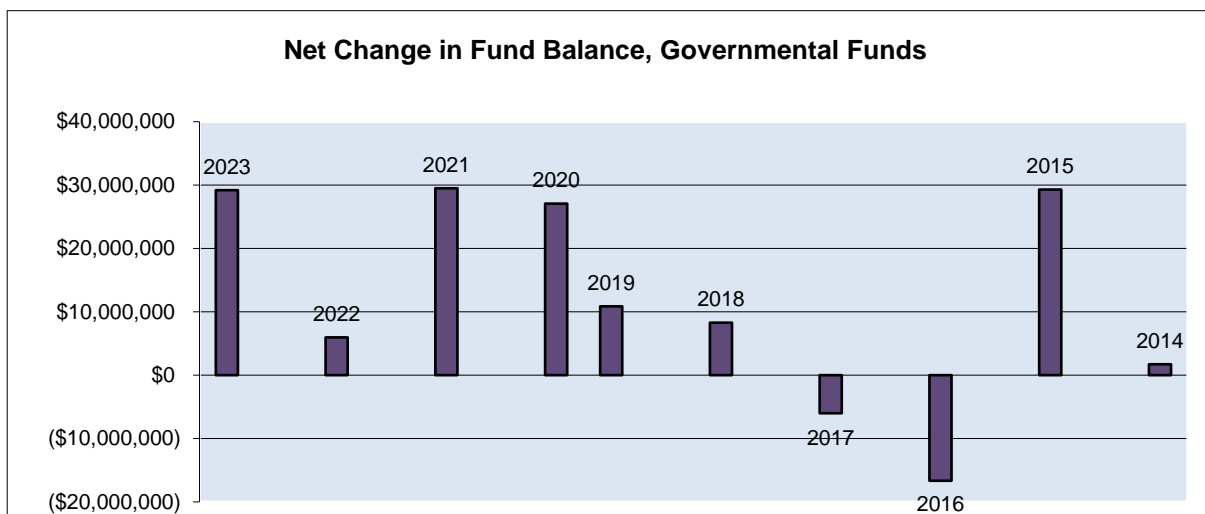
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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Fairfield County, Ohio

ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---|------------------|------------------|------------------|------------------|
| <u>Real Property</u> | | | | |
| Residential/Agriculture..... | \$ 4,792,712,150 | \$ 3,707,042,480 | \$ 3,616,603,130 | \$ 3,549,030,470 |
| Commercial/Industrial/Public Utility/Mineral..... | 566,157,440 | 540,347,980 | 538,820,950 | 532,714,160 |
| Assessed Valuation..... | 5,358,869,590 | 4,247,390,460 | 4,155,424,080 | 4,081,744,630 |
| Estimated True Value | 15,311,055,971 | 12,135,401,314 | 11,872,640,229 | 11,662,127,514 |
| <u>Public Utility</u> | | | | |
| <u>Tangible Personal Property</u> | | | | |
| Assessed Valuation..... | 477,227,550 | 451,397,760 | 416,127,020 | 387,781,460 |
| Estimated True Value | 1,908,910,200 | 1,805,591,040 | 1,664,508,080 | 1,551,125,840 |
| <u>Total</u> | | | | |
| Assessed Valuation..... | 5,836,097,140 | 4,698,788,220 | 4,571,551,100 | 4,469,526,090 |
| Estimated True Value | 17,219,966,171 | 13,940,992,354 | 13,537,148,309 | 13,213,253,354 |
| Assessed Value Ratio..... | 33.89% | 33.70% | 33.77% | 33.83% |
| Weighted Average Tax Rate..... | \$ 9.225094 | \$ 10.643045 | \$ 10.668035 | \$ 10.669907 |

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Fairfield County Auditor's Office

Table 6

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| \$ 2,972,953,080 | \$ 2,926,358,960 | \$ 2,877,204,520 | \$ 2,702,516,210 | \$ 2,676,911,020 | \$ 2,655,271,670 |
| 515,927,560 | 513,166,410 | 502,901,190 | 507,943,060 | 495,508,250 | 506,165,490 |
| 3,488,880,640 | 3,439,525,370 | 3,380,105,710 | 3,210,459,270 | 3,172,419,270 | 3,161,437,160 |
| 9,968,230,400 | 9,827,215,343 | 9,657,444,886 | 9,172,740,771 | 9,064,055,057 | 9,032,677,600 |
| | | | | | |
| 271,731,780 | 242,810,030 | 231,390,590 | 219,116,700 | 198,160,230 | 191,561,810 |
| 1,086,927,120 | 971,240,120 | 925,562,360 | 876,466,800 | 792,640,920 | 766,247,240 |
| | | | | | |
| 3,760,612,420 | 3,682,335,400 | 3,611,496,300 | 3,429,575,970 | 3,370,579,500 | 3,352,998,970 |
| 11,055,157,520 | 10,798,455,463 | 10,583,007,246 | 10,049,207,571 | 9,856,695,977 | 9,798,924,840 |
| 34.02% | 34.10% | 34.13% | 34.13% | 34.20% | 34.22% |
| \$ 10.443462 | \$ 10.445650 | \$ 9.457637 | \$ 9.758453 | \$ 7.906643 | \$ 7.883524 |

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---|-----------------|------------------|------------------|------------------|
| <u>Unvoted Millage</u> | | | | |
| Operating..... | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| <u>Voted Millage - By Levy</u> | | | | |
| 2005 ADAMHS..... | | | | |
| Residential/Agricultural Real..... | 0.437276 | 0.555446 | 0.557949 | 0.559076 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.705744 | 0.723855 | 0.727107 | 0.723515 |
| General Business/Public Utility Personal..... | 0.750000 | 0.750000 | 0.750000 | 0.750000 |
| 2019 ADAMHS..... | | | | |
| Residential/Agricultural Real..... | 0.663284 | 0.842531 | 0.846327 | 0.848035 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.970618 | 0.995527 | 1.000000 | 1.000000 |
| General Business/Public Utility Personal..... | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 1998 BDD..... | | | | |
| Residential/Agricultural Real..... | 0.491542 | 0.624377 | 0.627190 | 0.628456 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.798522 | 0.819014 | 0.822694 | 0.818629 |
| General Business/Public Utility Personal..... | 1.200000 | 1.200000 | 1.200000 | 1.200000 |
| 2005 BDD..... | | | | |
| Residential/Agricultural Real..... | 1.166070 | 1.481190 | 1.487864 | 1.490868 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.881984 | 1.930280 | 1.938952 | 1.929374 |
| General Business/Public Utility Personal..... | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 2016 BDD..... | | | | |
| Residential/Agricultural Real..... | 1.155144 | 1.467311 | 1.473923 | 1.476898 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.795643 | 1.841725 | 1.850000 | 1.850000 |
| General Business/Public Utility Personal..... | 1.850000 | 1.850000 | 1.850000 | 1.850000 |
| 2004 Road and Bridge..... | | | | |
| Residential/Agricultural Real..... | 0.266965 | 0.339110 | 0.340638 | 0.341325 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.445104 | 0.456527 | 0.458578 | 0.456312 |
| General Business/Public Utility Personal..... | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 2010 Senior Services..... | | | | |
| Residential/Agricultural Real..... | 0.307476 | 0.390568 | 0.392328 | 0.393120 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.485309 | 0.497764 | 0.500000 | 0.500000 |
| General Business/Public Utility Personal..... | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 2019 Senior Services..... | | | | |
| Residential/Agricultural Real..... | 0.198985 | 0.252759 | 0.253898 | 0.254411 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.291185 | 0.298658 | 0.300000 | 0.300000 |
| General Business/Public Utility Personal..... | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 2010 Children & Adult Protective..... | | | | |
| Residential/Agricultural Real..... | 0.614951 | 0.781136 | 0.784655 | 0.786239 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.970618 | 0.995527 | 1.000000 | 1.000000 |
| General Business/Public Utility Personal..... | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 2017 Child/Adult Protective Services..... | | | | |
| Residential/Agricultural Real..... | 0.659596 | 0.837847 | 0.841622 | 0.843321 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.970618 | 0.995527 | 1.000000 | 1.000000 |
| General Business/Public Utility Personal..... | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| <u>Total Voted Millage - By Type of Property</u> | | | | |
| Residential/Agricultural Real..... | 5.961289 | 7.572275 | 7.606394 | 7.621749 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 9.315345 | 9.554404 | 9.597331 | 9.577830 |
| General Business/Public Utility Personal..... | 10.100000 | 10.100000 | 10.100000 | 10.100000 |
| <u>Total Millage By Type of Property</u> | | | | |
| Residential/Agricultural Real..... | 8.561289 | 10.172275 | 10.206394 | 10.221749 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 11.915345 | 12.154404 | 12.197331 | 12.177830 |
| General Business/Public Utility Personal..... | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Total Direct Rate | <u>9.225094</u> | <u>10.643045</u> | <u>10.668035</u> | <u>10.669907</u> |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|----------|----------|
| 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| 0.659260 | 0.660895 | 0.662945 | 0.699564 | 0.700313 | 0.699980 |
| 0.716212 | 0.706793 | 0.702735 | 0.705599 | 0.700336 | 0.679210 |
| 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.741072 | 0.742909 | 0.745213 | 0.786377 | 0.787218 | 0.786844 |
| 0.810365 | 0.799708 | 0.795116 | 0.798358 | 0.792402 | 0.768499 |
| 1.200000 | 1.200000 | 1.200000 | 1.200000 | 1.200000 | 1.200000 |
| 1.758026 | 1.762386 | 1.767852 | 1.865504 | 1.867500 | 1.866612 |
| 1.909898 | 1.884780 | 1.873960 | 1.881598 | 1.867562 | 1.811226 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 1.741551 | 1.745869 | 1.751284 | 1.848022 | 0.000000 | 0.000000 |
| 1.850000 | 1.850000 | 1.842489 | 1.850000 | 0.000000 | 0.000000 |
| 1.850000 | 1.850000 | 1.850000 | 1.850000 | 0.000000 | 0.000000 |
| 0.402489 | 0.403487 | 0.404739 | 0.427096 | 0.427553 | 0.427350 |
| 0.451706 | 0.445765 | 0.443206 | 0.445013 | 0.441693 | 0.428369 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.463565 | 0.464715 | 0.466156 | 0.491906 | 0.492432 | 0.492198 |
| 0.500000 | 0.500000 | 0.497970 | 0.500000 | 0.500000 | 0.493714 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.927130 | 0.929429 | 0.932312 | 0.983811 | 0.984863 | 0.984395 |
| 1.000000 | 1.000000 | 0.995940 | 1.000000 | 1.000000 | 0.987427 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.994441 | 0.996907 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 7.687534 | 7.706597 | 6.730501 | 7.102280 | 5.259879 | 5.257379 |
| 8.238181 | 8.187046 | 7.151416 | 7.180568 | 5.301993 | 5.168445 |
| 8.800000 | 8.800000 | 7.800000 | 7.800000 | 5.950000 | 5.950000 |
| 10.287534 | 10.306597 | 9.330501 | 9.702280 | 7.859879 | 7.857379 |
| 10.838181 | 10.787046 | 9.751416 | 9.780568 | 7.901993 | 7.768445 |
| 11.400000 | 11.400000 | 10.400000 | 10.400000 | 8.550000 | 8.550000 |
| 10.443462 | 10.445650 | 9.457637 | 9.758453 | 7.906643 | 7.883524 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Townships | | | | |
| Amanda Township..... | | | | |
| Residential/Agricultural Real..... | 5.893245 | 7.146175 | 7.168990 | 7.167085 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 7.685630 | 7.692735 | 7.700000 | 7.700000 |
| General Business/Public Utility Personal..... | 7.700000 | 7.700000 | 7.700000 | 7.700000 |
| Amanda Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 3.493245 | 4.746175 | 4.768990 | 4.767085 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.285630 | 5.292735 | 5.300000 | 5.300000 |
| General Business/Public Utility Personal..... | 5.300000 | 5.300000 | 5.300000 | 5.300000 |
| Berne Township..... | | | | |
| Residential/Agricultural Real..... | 7.160790 | 8.930850 | 8.946858 | 9.142501 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.267138 | 10.747346 | 10.732132 | 10.936439 |
| General Business/Public Utility Personal..... | 12.700000 | 13.100000 | 13.100000 | 13.300000 |
| Berne Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 5.036718 | 6.715630 | 6.730536 | 6.926459 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 7.876286 | 8.349682 | 8.338256 | 8.542169 |
| General Business/Public Utility Personal..... | 8.900000 | 9.300000 | 9.300000 | 9.500000 |
| Bloom Township..... | | | | |
| Residential/Agricultural Real..... | 9.370836 | 11.365402 | 11.404922 | 11.412457 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 13.740691 | 14.369078 | 14.484776 | 14.728994 |
| General Business/Public Utility Personal..... | 17.800000 | 17.800000 | 17.800000 | 17.800000 |
| Bloom Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 5.946392 | 7.504989 | 7.536430 | 7.543440 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 9.740922 | 10.210969 | 10.302520 | 10.458709 |
| General Business/Public Utility Personal..... | 12.900000 | 12.900000 | 12.900000 | 12.900000 |
| Clearcreek Township..... | | | | |
| Residential/Agricultural Real..... | 5.147656 | 5.834241 | 5.839125 | 5.842321 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.939154 | 5.938160 | 6.023294 | 6.038149 |
| General Business/Public Utility Personal..... | 8.250000 | 8.250000 | 8.250000 | 8.250000 |
| Clearcreek Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 1.780943 | 2.003897 | 2.005576 | 2.006519 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.027962 | 2.033001 | 2.052655 | 2.056338 |
| General Business/Public Utility Personal..... | 3.050000 | 3.050000 | 3.050000 | 3.050000 |
| Greenfield Township..... | | | | |
| Residential/Agricultural Real..... | 10.259783 | 8.447601 | 8.477022 | 8.572665 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 12.499834 | 8.976982 | 8.948173 | 9.034574 |
| General Business/Public Utility Personal..... | 16.100000 | 12.200000 | 12.200000 | 12.300000 |
| Greenfield Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 7.945626 | 6.022563 | 6.049150 | 6.145225 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.044469 | 6.499910 | 6.473877 | 6.562652 |
| General Business/Public Utility Personal..... | 13.200000 | 9.300000 | 9.300000 | 9.400000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 7.672955 | 7.677840 | 2.700000 | 2.700000 | 2.700000 | 2.700000 |
| 7.700000 | 7.699835 | 2.700000 | 2.700000 | 2.700000 | 2.700000 |
| 7.700000 | 7.700000 | 2.700000 | 2.700000 | 2.700000 | 2.700000 |
| 5.272955 | 5.277840 | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 5.300000 | 5.299835 | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 5.300000 | 5.300000 | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 10.838986 | 5.947454 | 6.052090 | 6.234150 | 6.234910 | 6.228561 |
| 11.136235 | 6.262980 | 6.243964 | 6.360054 | 6.365597 | 6.334348 |
| 13.800000 | 8.900000 | 9.000000 | 9.100000 | 9.100000 | 9.100000 |
| 8.546932 | 3.654818 | 3.758517 | 3.924644 | 3.925248 | 3.920183 |
| 8.813239 | 3.937922 | 3.943572 | 4.056348 | 4.060739 | 4.035974 |
| 10.000000 | 5.100000 | 5.200000 | 5.300000 | 5.300000 | 5.300000 |
| 13.083761 | 13.113721 | 13.160365 | 13.766909 | 13.774571 | 13.784698 |
| 14.772885 | 14.608207 | 14.471479 | 14.072344 | 14.027898 | 13.962824 |
| 17.800000 | 17.800000 | 17.800000 | 17.800000 | 17.800000 | 17.800000 |
| 8.850994 | 8.874861 | 8.918223 | 9.388381 | 9.394420 | 9.401958 |
| 10.324532 | 10.161924 | 10.027026 | 9.623073 | 9.597317 | 9.575227 |
| 12.900000 | 12.900000 | 12.900000 | 12.900000 | 12.900000 | 12.900000 |
| 6.436408 | 6.434746 | 6.436176 | 6.624884 | 6.627379 | 6.623971 |
| 5.787296 | 5.789561 | 5.784219 | 5.846696 | 5.849426 | 5.790483 |
| 8.250000 | 8.250000 | 8.250000 | 8.250000 | 8.250000 | 8.250000 |
| 2.184515 | 2.184115 | 2.184644 | 2.243044 | 2.243387 | 2.242273 |
| 1.986286 | 1.985242 | 1.983920 | 1.995949 | 1.996595 | 1.982862 |
| 3.050000 | 3.050000 | 3.050000 | 3.050000 | 3.050000 | 3.050000 |
| 9.485739 | 9.491058 | 8.957241 | 9.363233 | 9.365834 | 8.659132 |
| 9.312337 | 9.109197 | 8.766553 | 8.824441 | 8.821026 | 7.788483 |
| 12.300000 | 12.300000 | 11.800000 | 11.800000 | 11.800000 | 11.100000 |
| 6.972424 | 6.977207 | 6.440619 | 6.806144 | 6.808470 | 6.102477 |
| 6.816120 | 6.634446 | 6.274996 | 6.328879 | 6.325908 | 5.336068 |
| 9.400000 | 9.400000 | 8.900000 | 8.900000 | 8.900000 | 8.200000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Townships | | | | |
| Hocking Township..... | | | | |
| Residential/Agricultural Real..... | 6.561030 | 7.530578 | 7.548219 | 5.274200 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 7.342645 | 7.903093 | 7.948648 | 6.191444 |
| General Business/Public Utility Personal..... | 9.000000 | 9.000000 | 9.000000 | 7.200000 |
| Hocking Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 4.561030 | 5.530578 | 5.548219 | 3.742001 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.342645 | 5.903093 | 5.948648 | 4.191444 |
| General Business/Public Utility Personal..... | 7.000000 | 7.000000 | 7.000000 | 5.200000 |
| Liberty Township..... | | | | |
| Residential/Agricultural Real..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| General Business/Public Utility Personal..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| Liberty Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| General Business/Public Utility Personal..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| Madison Township..... | | | | |
| Residential/Agricultural Real..... | 5.475189 | 4.424226 | 4.431739 | 4.435721 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 7.180914 | 5.197173 | 5.197173 | 5.165525 |
| General Business/Public Utility Personal..... | 8.200000 | 6.200000 | 6.200000 | 6.200000 |
| Pleasant Township..... | | | | |
| Residential/Agricultural Real..... | 9.650030 | 8.893265 | 8.903098 | 8.907843 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 12.778430 | 10.565700 | 10.559248 | 10.453632 |
| General Business/Public Utility Personal..... | 13.600000 | 11.100000 | 11.100000 | 11.100000 |
| Pleasant Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 7.450030 | 6.693265 | 6.703098 | 6.707843 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.578430 | 8.365700 | 8.359248 | 8.253632 |
| General Business/Public Utility Personal..... | 11.400000 | 8.900000 | 8.900000 | 8.900000 |
| Richland Township..... | | | | |
| Residential/Agricultural Real..... | 9.514321 | 11.148469 | 11.164895 | 11.167921 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.991874 | 11.863042 | 11.836747 | 11.863996 |
| General Business/Public Utility Personal..... | 14.500000 | 14.500000 | 14.500000 | 14.500000 |
| Richland Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 7.414321 | 9.048469 | 9.064895 | 9.067921 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 8.891874 | 9.763042 | 9.736747 | 9.763996 |
| General Business/Public Utility Personal..... | 12.400000 | 12.400000 | 12.400000 | 12.400000 |
| Rushcreek Township..... | | | | |
| Residential/Agricultural Real..... | 10.519854 | 12.305227 | 12.332700 | 10.485200 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 13.758171 | 16.136616 | 16.119002 | 13.992205 |
| General Business/Public Utility Personal..... | 17.050000 | 17.050000 | 17.050000 | 15.200000 |
| Rushcreek Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 5.204096 | 6.252967 | 6.268538 | 4.420204 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 7.134839 | 7.936616 | 7.919002 | 5.792205 |
| General Business/Public Utility Personal..... | 8.850000 | 8.850000 | 8.850000 | 7.000000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 6.345500 | 6.358516 | 6.371550 | 4.064464 | 4.069040 | 4.066532 |
| 6.128487 | 6.133053 | 6.147538 | 3.683050 | 3.801846 | 3.805060 |
| 7.200000 | 7.200000 | 7.200000 | 4.700000 | 4.700000 | 4.700000 |
| 4.345500 | 4.358516 | 4.371550 | 2.064464 | 2.069040 | 2.066532 |
| 4.128487 | 4.133053 | 4.147538 | 1.683050 | 1.801846 | 1.805060 |
| 5.200000 | 5.200000 | 5.200000 | 2.700000 | 2.700000 | 2.700000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 4.590368 | 3.090933 | 3.090310 | 3.125218 | 3.125115 | 3.119353 |
| 4.740295 | 3.240295 | 3.172855 | 3.178523 | 3.207233 | 3.207233 |
| 6.200000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 |
| 9.708715 | 9.718229 | 7.728719 | 7.901096 | 7.902080 | 7.884106 |
| 10.451272 | 10.445294 | 8.423751 | 8.181459 | 8.195011 | 8.197472 |
| 11.100000 | 11.100000 | 9.100000 | 9.100000 | 9.100000 | 9.100000 |
| 7.508715 | 7.518229 | 5.528719 | 5.701096 | 5.702080 | 5.684106 |
| 8.251272 | 8.245294 | 6.223751 | 5.981459 | 5.995011 | 5.997472 |
| 8.900000 | 8.900000 | 6.900000 | 6.900000 | 6.900000 | 6.900000 |
| 12.080891 | 6.613616 | 6.619818 | 6.778758 | 6.783897 | 6.778817 |
| 12.205070 | 6.747772 | 7.074575 | 7.070191 | 6.321464 | 6.316117 |
| 14.500000 | 9.000000 | 9.000000 | 9.000000 | 9.000000 | 9.000000 |
| 9.980891 | 4.513616 | 4.519818 | 4.678758 | 4.683897 | 4.678817 |
| 10.105070 | 4.647772 | 4.974575 | 4.970191 | 4.221464 | 4.216117 |
| 12.400000 | 6.900000 | 6.900000 | 6.900000 | 6.900000 | 6.900000 |
| 11.624594 | 11.623216 | 11.638517 | 12.006126 | 12.029948 | 11.989799 |
| 13.683760 | 13.621046 | 13.527819 | 13.635438 | 13.800946 | 13.508924 |
| 15.200000 | 15.200000 | 15.200000 | 15.200000 | 15.200000 | 15.200000 |
| 5.035516 | 5.034704 | 5.041415 | 5.269304 | 5.278710 | 5.260701 |
| 5.771322 | 5.747086 | 5.724455 | 5.807594 | 5.842128 | 5.588044 |
| 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Townships | | | | |
| Violet Township..... | | | | |
| Residential/Agricultural Real..... | 10.011571 | 11.913019 | 11.978056 | 12.026766 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 13.960237 | 14.050746 | 14.172199 | 14.166942 |
| General Business/Public Utility Personal..... | 19.350000 | 19.350000 | 19.350000 | 19.350000 |
| Violet Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 7.357857 | 9.028883 | 9.087762 | 9.131645 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.820187 | 10.904354 | 11.028299 | 11.024190 |
| General Business/Public Utility Personal..... | 16.150000 | 16.150000 | 16.150000 | 16.150000 |
| Walnut Township..... | | | | |
| Residential/Agricultural Real..... | 7.757173 | 9.409750 | 9.427940 | 9.428210 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.756058 | 11.208884 | 11.150297 | 11.353631 |
| General Business/Public Utility Personal..... | 11.600000 | 11.600000 | 11.600000 | 11.600000 |
| Walnut Township In Corporation..... | | | | |
| Residential/Agricultural Real..... | 5.557173 | 7.209750 | 7.227940 | 7.228210 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 8.556058 | 9.008884 | 8.950297 | 9.153631 |
| General Business/Public Utility Personal..... | 9.400000 | 9.400000 | 9.400000 | 9.400000 |
| School Districts | | | | |
| Amanda Clearcreek Local Schools..... | | | | |
| Residential/Agricultural Real..... | 20.000020 | 20.255059 | 21.556060 | 21.856257 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 20.000017 | 21.079082 | 22.543516 | 22.793108 |
| General Business/Public Utility Personal..... | 35.000000 | 35.500000 | 36.800000 | 37.100000 |
| Berne Union Local Schools..... | | | | |
| Residential/Agricultural Real..... | 20.000022 | 20.000009 | 20.006274 | 20.000035 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 23.482066 | 23.577361 | 23.626144 | 23.625402 |
| General Business/Public Utility Personal..... | 43.900000 | 43.900000 | 43.900000 | 43.900000 |
| Bloom Carroll Local Schools..... | | | | |
| Residential/Agricultural Real..... | 27.181917 | 28.414510 | 28.719706 | 29.020983 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 30.643219 | 31.935304 | 32.273289 | 32.578021 |
| General Business/Public Utility Personal..... | 49.900000 | 50.900000 | 51.200000 | 51.500000 |
| Canal Winchester Local Schools..... | | | | |
| Residential/Agricultural Real..... | 39.600017 | 40.270020 | 40.670037 | 48.630807 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 44.583298 | 45.505136 | 45.938129 | 53.250301 |
| General Business/Public Utility Personal..... | 72.500000 | 73.170000 | 73.570000 | 79.580000 |
| Fairfield Union Local Schools..... | | | | |
| Residential/Agricultural Real..... | 22.261707 | 22.614002 | 22.615045 | 22.715539 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 22.560653 | 24.971911 | 24.893582 | 24.383585 |
| General Business/Public Utility Personal..... | 44.000000 | 44.200000 | 44.200000 | 44.300000 |
| Lancaster City Schools..... | | | | |
| Residential/Agricultural Real..... | 26.327187 | 26.712727 | 26.913409 | 23.213664 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 32.210185 | 33.298341 | 33.535612 | 29.496739 |
| General Business/Public Utility Personal..... | 71.100000 | 71.400000 | 71.600000 | 67.900000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 13.945892 | 14.004691 | 14.065286 | 13.422621 | 13.441320 | 9.651975 |
| 13.936077 | 13.826671 | 14.054558 | 12.557629 | 12.506266 | 8.577246 |
| 19.350000 | 19.350000 | 19.350000 | 17.850000 | 17.850000 | 14.050000 |
| 10.839003 | 10.894062 | 10.950420 | 11.722621 | 11.741320 | 7.951975 |
| 10.780531 | 10.666599 | 10.854558 | 10.857629 | 10.806266 | 6.877246 |
| 16.150000 | 16.150000 | 16.150000 | 16.150000 | 16.150000 | 12.350000 |
| 10.553450 | 10.549568 | 7.567188 | 7.774228 | 7.784584 | 7.781781 |
| 11.417507 | 11.460701 | 8.456489 | 8.445215 | 8.405438 | 8.395343 |
| 11.600000 | 11.600000 | 8.600000 | 8.600000 | 8.600000 | 8.600000 |
| 8.353450 | 8.349568 | 5.367188 | 5.574228 | 5.584584 | 5.581781 |
| 9.217507 | 9.260701 | 6.256489 | 6.245215 | 6.205438 | 6.195343 |
| 9.400000 | 9.400000 | 6.400000 | 6.400000 | 6.400000 | 6.400000 |
| 22.091992 | 22.192257 | 22.292980 | 22.411714 | 22.332649 | 22.408014 |
| 22.162250 | 22.254048 | 22.205805 | 22.227108 | 22.270950 | 22.307256 |
| 37.300000 | 37.400000 | 37.500000 | 37.500000 | 37.500000 | 37.600000 |
| 20.000021 | 20.000024 | 20.323625 | 20.368783 | 20.378824 | 20.332576 |
| 21.593349 | 21.352119 | 21.275231 | 21.275948 | 21.205948 | 21.109602 |
| 43.900000 | 43.900000 | 44.400000 | 44.400000 | 44.400000 | 44.400000 |
| 29.697535 | 24.200017 | 24.500024 | 24.900017 | 24.900019 | 24.900014 |
| 33.924209 | 26.599326 | 27.369039 | 27.604724 | 27.556561 | 26.065522 |
| 52.000000 | 46.500000 | 46.800000 | 47.200000 | 47.200000 | 47.200000 |
| 47.169682 | 47.410435 | 50.817847 | 51.077804 | 51.058497 | 50.360328 |
| 50.713098 | 50.942039 | 53.767877 | 53.757327 | 53.601399 | 52.910143 |
| 77.090000 | 77.250000 | 78.900000 | 78.810000 | 78.800000 | 78.600000 |
| 22.925133 | 22.926556 | 23.328253 | 23.368537 | 23.369871 | 23.670430 |
| 24.346992 | 24.420456 | 24.985975 | 25.092464 | 24.501929 | 24.358859 |
| 44.400000 | 44.400000 | 44.800000 | 44.800000 | 44.800000 | 45.100000 |
| 24.810714 | 24.822979 | 24.824227 | 25.573080 | 25.631152 | 25.604197 |
| 29.786662 | 29.595105 | 29.049883 | 29.444930 | 29.267294 | 28.534508 |
| 68.100000 | 68.100000 | 68.100000 | 68.300000 | 68.300000 | 68.300000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| School Districts | | | | |
| Liberty Union Thurston Local Schools..... | | | | |
| Residential/Agricultural Real..... | 22.097591 | 22.585323 | 22.787348 | 24.387476 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 23.568941 | 24.090855 | 24.319178 | 26.386280 |
| General Business/Public Utility Personal..... | 40.000000 | 40.400000 | 40.600000 | 42.200000 |
| Northern Local Schools..... | | | | |
| Residential/Agricultural Real..... | 29.687797 | 25.091840 | 25.068485 | 25.186346 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 31.705504 | 26.913374 | 26.881077 | 26.523722 |
| General Business/Public Utility Personal..... | 39.050000 | 34.300000 | 34.300000 | 34.300000 |
| Pickerington Local Schools..... | | | | |
| Residential/Agricultural Real..... | 29.454414 | 34.729624 | 34.890193 | 35.609259 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 40.011276 | 40.567581 | 40.831899 | 41.768571 |
| General Business/Public Utility Personal..... | 79.200000 | 79.700000 | 79.700000 | 80.300000 |
| Reynoldsburg City Schools..... | | | | |
| Residential/Agricultural Real..... | 35.947051 | 36.084083 | 37.361186 | 43.792583 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 45.026869 | 45.132060 | 46.175476 | 49.730758 |
| General Business/Public Utility Personal..... | 67.700000 | 67.700000 | 68.950000 | 70.450000 |
| Southwest Licking Local Schools..... | | | | |
| Residential/Agricultural Real..... | 30.859441 | 32.013141 | 33.906705 | 36.344813 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 31.221968 | 32.147863 | 34.083939 | 36.517584 |
| General Business/Public Utility Personal..... | 36.400000 | 37.510000 | 39.400000 | 41.400000 |
| Teays Valley Local Schools..... | | | | |
| Residential/Agricultural Real..... | 27.300019 | 27.300019 | 27.300012 | 27.300012 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 27.378616 | 27.300019 | 27.822416 | 27.789167 |
| General Business/Public Utility Personal..... | 28.600000 | 28.600000 | 30.000000 | 30.000000 |
| Walnut Township Local Schools..... | | | | |
| Residential/Agricultural Real..... | 25.200008 | 26.500008 | 26.606337 | 26.600008 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 25.200008 | 26.590860 | 26.600008 | 27.209501 |
| General Business/Public Utility Personal..... | 33.100000 | 34.400000 | 34.500000 | 34.500000 |
| Eastland-Fairfield Career and Technical Schools..... | | | | |
| Residential/Agricultural Real..... | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| General Business/Public Utility Personal..... | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| Career and Technology Education | | | | |
| Centers of Licking County..... | | | | |
| Residential/Agricultural Real..... | 2.500000 | 2.500000 | 2.500000 | 2.550000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.500000 | 2.500000 | 2.500000 | 2.550000 |
| General Business/Public Utility Personal..... | 2.500000 | 2.500000 | 2.500000 | 2.550000 |
| Mid East Ohio Joint Vocational Schools..... | | | | |
| Residential/Agricultural Real..... | 2.268825 | 2.269320 | 2.289992 | 2.297945 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.360991 | 2.381051 | 2.431966 | 2.395715 |
| General Business/Public Utility Personal..... | 3.550000 | 3.550000 | 3.550000 | 3.550000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 26.944043 | 27.444540 | 27.746024 | 27.770820 | 27.779763 | 27.565894 |
| 28.759182 | 28.886017 | 29.163446 | 29.024493 | 28.959946 | 28.314198 |
| 44.700000 | 45.200000 | 45.500000 | 45.500000 | 45.500000 | 45.300000 |
| 25.189071 | 23.175243 | 23.492064 | 23.449761 | 24.217238 | 24.657349 |
| 26.026821 | 23.988663 | 24.598666 | 24.495430 | 25.410442 | 25.413533 |
| 34.300000 | 34.300000 | 34.300000 | 34.300000 | 35.300000 | 35.300000 |
| 42.841724 | 42.942679 | 43.590731 | 45.209015 | 47.347988 | 47.362613 |
| 43.375313 | 43.169108 | 44.068755 | 44.462280 | 45.314184 | 44.732973 |
| 82.700000 | 82.700000 | 83.200000 | 83.600000 | 84.700000 | 84.700000 |
| 44.136786 | 44.159404 | 50.461773 | 50.436212 | 50.861669 | 48.667193 |
| 49.705937 | 49.602930 | 54.647332 | 54.425013 | 54.628797 | 52.547514 |
| 70.750000 | 70.750000 | 73.350000 | 73.350000 | 73.800000 | 72.800000 |
| 36.493863 | 36.691581 | 33.650163 | 33.895813 | 34.102280 | 33.974536 |
| 36.428676 | 36.669626 | 32.920103 | 33.188944 | 33.573405 | 33.308464 |
| 41.500000 | 41.700000 | 37.700000 | 37.900000 | 38.100000 | 37.870000 |
| 27.300012 | 28.300012 | 28.300012 | 28.317627 | 28.300012 | 29.100012 |
| 27.774150 | 29.008429 | 29.074438 | 28.858732 | 28.853131 | 29.537706 |
| 30.000000 | 31.000000 | 31.000000 | 31.000000 | 31.000000 | 31.800000 |
| 29.600008 | 30.400008 | 30.500008 | 30.716270 | 23.713360 | 25.500008 |
| 30.264110 | 31.026249 | 30.959998 | 31.151059 | 24.143528 | 25.915669 |
| 37.500000 | 38.300000 | 38.400000 | 38.600000 | 31.600000 | 33.400000 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 2.550000 | 2.550000 | 2.570000 | 2.580000 | 2.540000 | 2.560000 |
| 2.550000 | 2.550000 | 2.570000 | 2.580000 | 2.540000 | 2.560000 |
| 2.550000 | 2.550000 | 2.570000 | 2.580000 | 2.540000 | 2.560000 |
| 3.180192 | 3.291517 | 3.308554 | 3.307766 | 3.391106 | 3.460096 |
| 3.387809 | 3.425216 | 3.437412 | 3.455265 | 3.407170 | 3.441075 |
| 4.600000 | 4.600000 | 4.600000 | 4.600000 | 4.600000 | 4.600000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|----------|----------|----------|----------|
| Overlapping Rates by Taxing District | | | | |
| Corporations | | | | |
| Amanda Village..... | | | | |
| Residential/Agricultural Real..... | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| General Business/Public Utility Personal..... | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| Baltimore Village..... | | | | |
| Residential/Agricultural Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| General Business/Public Utility Personal..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Bremen Village..... | | | | |
| Residential/Agricultural Real..... | 4.262893 | 4.635586 | 4.639222 | 4.640473 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.181001 | 5.200000 | 5.200000 | 5.062030 |
| General Business/Public Utility Personal..... | 5.200000 | 5.200000 | 5.200000 | 5.200000 |
| City of Canal Winchester | | | | |
| Residential/Agricultural Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| General Business/Public Utility Personal..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Carroll Village..... | | | | |
| Residential/Agricultural Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| General Business/Public Utility Personal..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Columbus City | | | | |
| (Violet Township/Pickerington Local Schools)..... | | | | |
| Residential/Agricultural Real..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| General Business/Public Utility Personal..... | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| Lancaster City (Lancaster City Schools)..... | | | | |
| Residential/Agricultural Real..... | 5.351812 | 5.867941 | 5.872825 | 5.874961 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 6.291394 | 6.392221 | 6.400000 | 6.392098 |
| General Business/Public Utility Personal..... | 6.400000 | 6.400000 | 6.400000 | 6.400000 |
| Lancaster City (Berne Union Local Schools)..... | | | | |
| Residential/Agricultural Real..... | 4.151812 | 4.667941 | 4.672825 | 4.674961 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.091394 | 5.192221 | 5.200000 | 5.192098 |
| General Business/Public Utility Personal..... | 5.200000 | 5.200000 | 5.200000 | 5.200000 |
| Lithopolis Village..... | | | | |
| Residential/Agricultural Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| General Business/Public Utility Personal..... | 1.900000 | 1.900000 | 1.900000 | 1.900000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------|----------|----------|----------|----------|----------|
| 2.400000 | 2.400000 | 2.400000 | 5.395815 | 5.398449 | 5.400000 |
| 2.400000 | 2.400000 | 2.400000 | 5.367738 | 5.367738 | 5.367738 |
| 2.400000 | 2.400000 | 2.400000 | 5.400000 | 5.400000 | 5.400000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 | 2.300000 |
| 6.300499 | 6.301927 | 6.300676 | 6.388165 | 6.400000 | 6.400000 |
| 6.400000 | 6.400000 | 6.371437 | 6.400000 | 6.400000 | 6.400000 |
| 6.400000 | 6.400000 | 6.400000 | 6.400000 | 6.400000 | 6.400000 |
| 5.100499 | 5.101927 | 5.100676 | 5.188165 | 5.200000 | 5.200000 |
| 5.200000 | 5.200000 | 5.171437 | 5.200000 | 5.200000 | 5.200000 |
| 5.200000 | 5.200000 | 5.200000 | 5.200000 | 5.200000 | 5.200000 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 2.306608 | 2.310416 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 2.480072 | 2.480432 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 5.900000 | 5.900000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|--|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Corporations | | | | |
| Millersport Village..... | | | | |
| Residential/Agricultural Real..... | 7.852229 | 9.740741 | 9.745582 | 9.751586 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 10.920087 | 11.170143 | 11.103349 | 11.821944 |
| General Business/Public Utility Personal..... | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| Pickerington City..... | | | | |
| Residential/Agricultural Real..... | 4.689602 | 5.301136 | 5.329741 | 5.345763 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 6.305381 | 6.316606 | 6.415469 | 6.414946 |
| General Business/Public Utility Personal..... | 7.800000 | 7.800000 | 7.800000 | 7.800000 |
| Pleasantville Village..... | | | | |
| Residential/Agricultural Real..... | 6.485157 | 7.224777 | 7.219958 | 7.216292 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 6.765499 | 7.626910 | 7.626910 | 7.584274 |
| General Business/Public Utility Personal..... | 9.300000 | 9.300000 | 9.300000 | 9.300000 |
| Reynoldsburg City..... | | | | |
| Residential/Agricultural Real..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| General Business/Public Utility Personal..... | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| Rushville Village..... | | | | |
| Residential/Agricultural Real..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| General Business/Public Utility Personal..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| Stoutsville Village..... | | | | |
| Residential/Agricultural Real..... | 2.389201 | 2.635118 | 2.638234 | 2.638025 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.676553 | 2.700000 | 2.700000 | 2.700000 |
| General Business/Public Utility Personal..... | 2.700000 | 2.700000 | 2.700000 | 2.700000 |
| Sugar Grove Village..... | | | | |
| Residential/Agricultural Real..... | 4.272980 | 4.726468 | 4.727280 | 4.724580 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| General Business/Public Utility Personal..... | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| Thurston Village..... | | | | |
| Residential/Agricultural Real..... | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| General Business/Public Utility Personal..... | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| West Rushville Village..... | | | | |
| Residential/Agricultural Real..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| General Business/Public Utility Personal..... | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| Buckeye Lake Village..... | | | | |
| Residential/Agricultural Real..... | 15.802722 | 14.776195 | 14.736169 | 18.675744 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 15.559291 | 15.219732 | 15.436329 | 19.574286 |
| General Business/Public Utility Personal..... | 21.100000 | 21.100000 | 21.100000 | 21.100000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 11.593179 | 11.595585 | 11.594072 | 11.900000 | 11.900000 | 11.900000 |
| 11.809033 | 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| 6.054619 | 6.084737 | 6.116890 | 6.479654 | 6.483113 | 6.488839 |
| 6.220780 | 6.208890 | 6.217689 | 6.216187 | 6.159785 | 6.198884 |
| 7.800000 | 7.800000 | 7.800000 | 7.800000 | 7.800000 | 7.800000 |
| 8.404984 | 8.409160 | 8.402481 | 8.198955 | 8.171970 | 8.155797 |
| 7.245993 | 7.528304 | 7.774052 | 7.737223 | 7.734687 | 7.733129 |
| 9.300000 | 9.300000 | 9.300000 | 9.300000 | 9.300000 | 9.300000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 4.592762 | 4.595588 | 4.599170 | 4.700000 | 4.700000 | 4.700000 |
| 4.670981 | 4.648556 | 4.648556 | 4.606832 | 4.606832 | 4.606832 |
| 4.700000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 |
| 5.621796 | 5.621596 | 5.621360 | 5.733404 | 5.732940 | 5.732968 |
| 5.800000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| 5.800000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| 2.200000 | 2.200000 | 4.442595 | 4.688000 | 4.686635 | 4.693643 |
| 2.200000 | 2.200000 | 4.561730 | 4.700000 | 4.700000 | 4.700000 |
| 2.200000 | 2.200000 | 4.700000 | 4.700000 | 4.700000 | 4.700000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 | 2.100000 |
| 13.734888 | 13.744301 | 10.205757 | 10.204692 | 10.437469 | 10.358659 |
| 14.448785 | 14.214637 | 10.126866 | 10.117410 | 10.216734 | 10.216216 |
| 16.100000 | 16.100000 | 11.100000 | 11.100000 | 11.200000 | 11.200000 |

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

| | 2023 | 2022 | 2021 | 2020 |
|---|-----------|-----------|-----------|-----------|
| Overlapping Rates by Taxing District | | | | |
| Corporations | | | | |
| Lancaster City (Amanda Clearcreek Local Schools)..... | | | | |
| Residential/Agricultural Real..... | 4.651812 | 5.167941 | 5.172825 | 5.174961 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.591394 | 5.692221 | 5.700000 | 5.692098 |
| General Business/Public Utility Personal..... | 5.700000 | 5.700000 | 5.700000 | 5.700000 |
| Pickerington City (Canal Winchester Local Schools)..... | | | | |
| Residential/Agricultural Real..... | 4.289602 | 4.901136 | 4.929741 | 4.945763 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.905381 | 5.916606 | 6.015469 | 6.014946 |
| General Business/Public Utility Personal..... | 7.400000 | 7.400000 | 7.400000 | 7.400000 |
| Columbus City..... | | | | |
| Residential/Agricultural Real..... | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| General Business/Public Utility Personal..... | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| Lancaster (Greenfield)..... | | | | |
| Residential/Agricultural Real..... | 4.951812 | 5.467941 | 5.472825 | 5.474961 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 5.891394 | 5.992221 | 6.000000 | 5.992098 |
| General Business/Public Utility Personal..... | 6.000000 | 6.000000 | 6.000000 | 6.000000 |
| Joint Fire District | | | | |
| Basil Joint Fire District..... | | | | |
| Residential/Agricultural Real..... | 6.969130 | 9.002117 | 9.040415 | 9.043395 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 11.488360 | 11.606777 | 11.497671 | 12.074973 |
| General Business/Public Utility Personal..... | 12.170000 | 12.170000 | 12.170000 | 12.170000 |
| District Libraries | | | | |
| Fairfield County Library..... | | | | |
| Residential/Agricultural Real..... | 0.319667 | 0.408172 | 0.409426 | 0.409764 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.480892 | 0.499174 | 0.500000 | 0.498863 |
| General Business/Public Utility Personal..... | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| Pataskala Library..... | | | | |
| Residential/Agricultural Real..... | 0.838990 | 0.357701 | 0.358338 | 0.436571 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.885836 | 0.381759 | 0.389987 | 0.438363 |
| General Business/Public Utility Personal..... | 1.000000 | 0.500000 | 0.500000 | 0.500000 |
| Pickerington Public Library..... | | | | |
| Residential/Agricultural Real..... | 0.774032 | 0.974318 | 0.981054 | 0.986048 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 1.222304 | 1.224677 | 1.235814 | 1.250000 |
| General Business/Public Utility Personal..... | 1.250000 | 1.250000 | 1.250000 | 1.250000 |
| Park District | | | | |
| Fairfield County Historical Park District..... | | | | |
| Residential/Agricultural Real..... | 0.245980 | 0.312454 | 0.313862 | 0.314496 |
| Commercial/Industrial/Public Utility/Mineral Real..... | 0.388247 | 0.398211 | 0.400000 | 0.400000 |
| General Business/Public Utility Personal..... | 0.400000 | 0.400000 | 0.400000 | 0.400000 |

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|----------|----------|----------|
| 5.600499 | 5.601927 | 5.600676 | 5.688165 | 5.700000 | 5.700000 |
| 5.700000 | 5.700000 | 5.671437 | 5.700000 | 5.700000 | 5.700000 |
| 5.700000 | 5.700000 | 5.700000 | 5.700000 | 5.700000 | 5.700000 |
| 5.654619 | 5.684737 | 5.716890 | 6.079654 | 6.083113 | 6.088839 |
| 5.820780 | 5.808889 | 5.817689 | 5.816187 | 5.759785 | 5.798884 |
| 7.400000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 5.900499 | 5.901927 | 5.900676 | 5.988165 | 6.000000 | 6.000000 |
| 6.000000 | 6.000000 | 5.971437 | 6.000000 | 6.000000 | 6.000000 |
| 6.000000 | 6.000000 | 6.000000 | 6.000000 | 6.000000 | 6.000000 |
| 10.580279 | 10.596094 | 10.631374 | 8.143778 | 8.148676 | 8.136460 |
| 12.141702 | 12.063024 | 12.066064 | 9.091966 | 9.165010 | 8.952870 |
| 12.170000 | 12.170000 | 12.170000 | 9.270000 | 9.270000 | 9.270000 |
| 0.476681 | 0.477591 | 0.478683 | 0.499518 | 0.500000 | 0.407929 |
| 0.500000 | 0.500000 | 0.496920 | 0.500000 | 0.500000 | 0.434281 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.444980 | 0.444923 | 0.493529 | 0.494744 | 0.494916 | 0.497636 |
| 0.433690 | 0.441002 | 0.485730 | 0.488350 | 0.493385 | 0.492432 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.688737 | 0.691190 | 0.694789 | 0.748696 | 0.749644 | 0.750000 |
| 0.745008 | 0.739688 | 0.750000 | 0.750000 | 0.744680 | 0.729659 |
| 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 |
| 0.370852 | 0.371772 | 0.372925 | 0.393524 | 0.393945 | 0.393758 |
| 0.400000 | 0.400000 | 0.398376 | 0.400000 | 0.400000 | 0.394971 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY PROPERTY LAST TEN YEARS

| | (3) | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|---|-----|-------------|---------------|---------------|---------------|
| <u>Real and Public Utility Property</u> | | | | | |
| Current Tax Levy..... | \$ | 53,630,642 | \$ 49,989,334 | \$ 48,379,451 | \$ 47,328,685 |
| Current Tax Collections..... | | 52,264,047 | 48,665,798 | 47,455,246 | 46,278,854 |
| Percent of Current Collections to Levy..... | | 97.45% | 97.35% | 98.09% | 97.78% |
| Delinquent Tax Collections..... | (1) | 994,925 | 669,050 | 984,012 | 960,660 |
| Total Tax Collections..... | | 53,258,972 | 49,334,848 | 48,439,258 | 47,239,514 |
| Ratio of Total Collections to Levy..... | | 99.31% | 98.69% | 100.12% | 99.81% |
| Outstanding Delinquent Taxes..... | (2) | 1,929,948 | 2,039,420 | 1,677,394 | 1,808,764 |
| Ratio of Outstanding Delinquent Taxes to Tax Levy..... | | 3.60% | 4.08% | 3.47% | 3.82% |

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 38,943,250 | \$ 38,116,111 | \$ 33,843,221 | \$ 33,042,525 | \$ 26,721,224 | \$ 26,408,622 |
| 38,062,448 | 37,216,436 | 33,069,008 | 32,290,875 | 25,996,468 | 25,624,478 |
| 97.74% | 97.64% | 97.71% | 97.73% | 97.29% | 97.03% |
| 843,401 | 821,242 | 845,306 | 992,676 | 795,068 | 928,126 |
| 38,905,849 | 38,037,678 | 33,914,314 | 33,283,551 | 26,791,536 | 26,552,604 |
| 99.90% | 99.79% | 100.21% | 100.73% | 100.26% | 100.55% |
| 1,706,749 | 1,817,421 | 1,648,879 | 1,695,247 | 1,620,695 | 1,824,525 |
| 4.38% | 4.77% | 4.87% | 5.13% | 6.07% | 6.91% |

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2023 and 2014 (1)

Table 9

| | | 2023 | |
|--------------------------------|-------------|-------------------------------|--|
| Taxpayer | Type | Assessed Valuation | Percent of Assessed Valuation |
| One Point Three, LLC | Developer | \$ 10,745,000 | 0.20% |
| Zane Properties Corportation | Developer | 7,486,730 | 0.14% |
| The Flats on Memorial LLC | Apartments | 7,471,040 | 0.14% |
| Creekside Acquisition | Apartments | 7,201,390 | 0.13% |
| Lancaster Apartment Properties | Apartments | 6,958,450 | 0.13% |
| Brentwood Lake Apartments | Apartments | 6,186,190 | 0.12% |
| American Homes 4 Rent | Apartments | 5,910,590 | 0.11% |
| AH4R Properties LLC | Apartments | 5,845,790 | 0.11% |
| Kroger Company | Grocery | 5,719,740 | 0.11% |
| Pickerington Owner 1, LLC | Developer | 5,623,500 | 0.10% |
| Total | | \$ 69,148,420 | 1.29% |
| Total Countywide Valuations | | \$ 5,358,869,590 | |
| | | 2014 | |
| Taxpayer | Type | Assessed Valuation | Percent of Assessed Valuation |
| RVM Glimcher LLC | Developer | \$ 17,700,300 | 0.56% |
| Creekside Acquisition | Apartments | 6,936,370 | 0.22% |
| TEG Brentwood LLC | Developer | 6,496,170 | 0.21% |
| Pickerington Apartments LLC | Apartments | 5,946,260 | 0.19% |
| Lakes Edge LLC | Apartments | 4,964,150 | 0.15% |
| AERC Turnberry Holdings LLC | Developer | 4,685,330 | 0.15% |
| Regency Centers LP | Developer | 4,663,240 | 0.15% |
| Lancaster Midtown LLC | Developer | 4,494,130 | 0.14% |
| DFG Lancaster LLC | Apartments | 4,492,660 | 0.14% |
| Pickerington Square LP | Retail | 4,393,930 | 0.14% |
| Total | | \$ 64,772,540 | 2.05% |
| Total Countywide Valuations | | \$ 3,161,437,160 | |

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2023 and 2014 (1)

Table 10

| | | 2023 | |
|---|----------------|-------------------------------|--|
| Taxpayer | Type | Assessed Valuation | Percent of Assessed Valuation |
| Columbia Gas Transmission | Public Utility | \$ 206,880,610 | 43.35% |
| Ohio Power Company | Public Utility | 81,446,990 | 17.07% |
| American Electric Power Ohio Transmission Company | Public Utility | 67,108,910 | 14.06% |
| Rockies Express Pipeline LLC | Public Utility | 48,184,340 | 10.10% |
| South Central Power Company | Public Utility | 38,626,910 | 8.09% |
| Texas Eastern Transmission | Public Utility | 16,492,260 | 3.46% |
| Columbia Gas of Ohio Inc. | Public Utility | 8,927,870 | 1.87% |
| Eastern Gas Transmission | Public Utility | 5,251,270 | 1.10% |
| Northeast Ohio Natural Gas | Public Utility | 2,397,930 | 0.50% |
| Total | | <u>\$ 475,317,090</u> | <u>99.60%</u> |
| Total Countywide Valuations | | <u>\$ 477,227,550</u> | |
| | | 2014 | |
| Taxpayer | Type | Assessed Valuation | Percent of Assessed Valuation |
| Rockies Express Pipeline, LLC | Public Utility | \$ 61,539,630 | 32.13% |
| Ohio Power Company | Public Utility | 48,390,270 | 25.26% |
| Columbia Gas Transmission | Public Utility | 36,321,380 | 18.96% |
| South Central Power Company | Public Utility | 25,472,250 | 13.30% |
| Texas Eastern Transmission LP | Public Utility | 6,830,200 | 3.57% |
| Columbia Gas of Ohio, Inc. | Public Utility | 4,186,510 | 2.18% |
| Dominion Transmission | Public Utility | 3,343,160 | 1.74% |
| Total | | <u>\$ 186,083,400</u> | <u>97.14%</u> |
| Total Countywide Valuations | | <u>\$ 191,561,810</u> | |

(1) The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

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Fairfield County, Ohio

RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 11

| Year | Population (in 1,000s) | Estimated True Value of County | General Obligation Bonded Debt (1) | Ratio of Bonded Debt to Estimated True Value | Bonded Debt Per Capita |
|-------------|-----------------------------------|---|---|---|---|
| 2023 | 165,360 | \$ 17,219,966,171 | \$ 42,156,562 | 0.24% | \$254.94 |
| 2022 | 162,898 | 13,940,992,354 | 42,359,966 | 0.30% | 260.04 |
| 2021 | 161,064 | 13,537,148,309 | 46,741,368 | 0.35% | 290.20 |
| 2020 | 158,921 | 13,213,253,354 | 42,240,256 | 0.32% | 265.79 |
| 2019 | 157,574 | 11,055,157,520 | 45,882,205 | 0.42% | 291.18 |
| 2018 | 155,782 | 10,798,455,463 | 49,919,436 | 0.46% | 320.44 |
| 2017 | 154,733 | 10,583,007,246 | 52,820,769 | 0.50% | 341.37 |
| 2016 | 152,597 | 10,049,207,571 | 56,600,943 | 0.56% | 370.92 |
| 2015 | 151,408 | 9,856,695,977 | 60,609,770 | 0.61% | 400.31 |
| 2014 | 150,381 | 9,798,924,840 | 29,383,601 | 0.30% | 195.39 |

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

| Governmental Activities | | | | | |
|--------------------------------|---|---|--------------|-------------------|--------------------------|
| Year | Special Assessment Bonds | General Obligation Bonds | Loans | Leases (2) | Subscriptions (3) |
| 2023 | \$ 103,000 | \$ 35,057,410 | \$ 175,000 | \$ 851,033 | \$ 358,155 |
| 2022 | 208,000 | 33,733,685 | 225,000 | 933,366 | - |
| 2021 | 310,000 | 36,108,960 | 275,000 | 604,477 | - |
| 2020 | 413,000 | 32,187,912 | 325,000 | 167,843 | - |
| 2019 | 518,152 | 33,945,405 | 375,000 | 105,241 | - |
| 2018 | 610,783 | 36,209,289 | 425,000 | 86,132 | - |
| 2017 | 703,414 | 37,413,175 | 475,000 | 193,009 | - |
| 2016 | 791,045 | 39,522,062 | 500,000 | 363,536 | - |
| 2015 | 878,676 | 41,864,604 | - | 534,087 | - |
| 2014 | 969,180 | 13,751,381 | - | 779,768 | - |

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 17 for personal income and population data.

(2) GASB 87 was implemented in 2022. Leases payable includes years 2021-2023 and capital leases payable includes years prior to 2021.

(3) GASB 96 was implemented in 2023.

Source: Fairfield County Auditor's Office

Table 12

| Business-Type Activities | | | | | | | | |
|--------------------------------|---------------------------|--------------|--------------|------------|----------------------|---------------|---|-------------------|
| General Obligation Bonds | Recovery Zone Bonds | OPWC Loan | OWDA Loan | Leases (2) | Subscriptions (3) | Total Debt | Percentage of Personal Income (1) | Per Capita (1) |
| \$ 7,099,152 | \$ - | \$ 19,984 | \$1,765,774 | \$ - | \$ 95,738 | \$45,525,246 | 0.71% | \$ 275.31 |
| 8,626,281 | - | 30,924 | 1,934,817 | - | - | 45,692,073 | 0.79% | 280.49 |
| 10,632,408 | - | 41,864 | 2,097,446 | - | - | 50,070,155 | 0.93% | 310.87 |
| 10,052,344 | 2,485,000 | 52,805 | 2,356,556 | 6,634 | - | 48,047,094 | 0.91% | 302.33 |
| 11,936,800 | 2,575,000 | 65,884 | 2,722,529 | 13,340 | - | 52,257,351 | 1.07% | 331.64 |
| 13,710,147 | 2,665,000 | 76,825 | 3,069,546 | 20,516 | - | 56,873,238 | 1.23% | 365.08 |
| 15,407,594 | 2,750,000 | 27,812 | 1,107,170 | 1,422 | - | 58,078,596 | 1.31% | 375.35 |
| 17,078,881 | 2,835,000 | 32,091 | - | 8,910 | - | 61,131,525 | 1.42% | 400.61 |
| 18,745,166 | 2,915,000 | 36,369 | - | 16,480 | - | 64,990,382 | 1.53% | 429.24 |
| 15,632,220 | 2,995,000 | 40,648 | - | 23,468 | - | 34,191,665 | 0.84% | 227.37 |

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

| | 2023 | 2022 | 2021 | 2020 |
|--|------------------|------------------|------------------|------------------|
| Total Assessed Property Value..... | \$ 5,836,097,140 | \$ 4,698,788,220 | \$ 4,571,551,100 | \$ 4,469,526,090 |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds Payable..... | \$ 40,792,000 | \$ 40,906,000 | \$ 45,198,000 | \$ 41,423,000 |
| Recovery Zone Bonds Payable..... | - | - | - | 2,485,000 |
| Loans Payable..... | 175,000 | 225,000 | 275,000 | 325,000 |
| Special Assessment Bonds Payable..... | 103,000 | 208,000 | 310,000 | 413,000 |
| OPWC and OWDA Sewer and Water Loans Payable (2)... | 1,785,758 | 1,965,741 | 2,139,310 | 2,409,361 |
| Total Gross Indebtedness..... | 42,855,758 | 43,304,741 | 47,922,310 | 47,055,361 |
| Less: | | | | |
| General Obligation Bonds Payable from Rent Revenues of Governmental Activities..... | - | - | - | - |
| General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center..... | (23,415,000) | (24,135,000) | (24,939,000) | (25,916,000) |
| General Obligation Bonds Payable for Energy Conservation..... | (6,084,000) | (6,741,000) | (7,397,000) | (1,737,000) |
| General Obligation Bonds Payable from Business Type Activities..... | (6,867,000) | (8,376,000) | (10,364,000) | (9,875,000) |
| Recovery Zone Bonds Payable..... | - | - | - | (2,485,000) |
| Special Assessment Bonds Payable..... | (103,000) | (208,000) | (310,000) | (413,000) |
| OPWC and OWDA Sewer and Water Loans Payable (2)... | (1,785,758) | (1,965,741) | (2,139,310) | (2,409,361) |
| Amount Available in the Debt Service Fund for General Obligations..... | (41,885) | (121,073) | (508,683) | (312,499) |
| Total Net Debt Applicable to Debt Limit..... | 4,559,115 | 1,757,927 | 2,264,317 | 3,907,501 |
| Overall Legal Debt Limit (1)..... | 144,402,429 | 115,969,706 | 112,788,778 | 110,238,152 |
| Legal Debt Margin..... | \$ 139,843,314 | \$ 114,211,779 | \$ 110,524,461 | \$ 106,330,651 |
| Legal Debt Margin Within Debt Limit..... | 96.84% | 98.48% | 97.99% | 96.46% |
| Unvoted Debt Limitation 1% of Assessed Valuation..... | \$ 58,360,971 | \$ 46,987,882 | \$ 45,715,511 | \$ 44,695,261 |
| Total Gross Indebtedness..... | 42,855,758 | 43,304,741 | 47,922,310 | 47,055,361 |
| Less: | | | | |
| General Obligation Bonds Payable from Rent Revenues of Governmental Activities..... | - | - | - | - |
| General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center..... | (23,415,000) | (24,135,000) | (24,939,000) | (25,916,000) |
| General Obligation Bonds Payable for Energy Conservation..... | (6,084,000) | (6,741,000) | (7,397,000) | (1,737,000) |
| General Obligation Bonds Payable from Business Type Activities..... | (6,867,000) | (8,376,000) | (10,364,000) | (9,875,000) |
| Recovery Zone Bonds Payable..... | - | - | - | (2,485,000) |
| Special Assessment Bonds Payable..... | (103,000) | (208,000) | (310,000) | (413,000) |
| EPA Refunding Sewer Loan Payable..... | - | - | - | - |
| OPWC and OWDA Sewer and Water Loans Payable (2)... | (1,785,758) | (1,965,741) | (2,139,310) | (2,409,361) |
| Amount Available in the Debt Service Fund for General Obligations..... | (41,885) | (121,073) | (508,683) | (312,499) |
| Net Debt Within Unvoted Debt Limitation..... | 4,559,115 | 1,757,927 | 2,264,317 | 3,907,501 |
| Unvoted Legal Debt Margin Within 1% Limitations..... | \$ 53,801,856 | \$ 45,229,955 | \$ 43,451,194 | \$ 40,787,760 |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation..... | 92.19% | 96.26% | 95.05% | 91.26% |
| Additional Limit for Unvoted Energy Conservation Bond Debt Limit - .9% of Assessed Value..... | \$ 52,524,874 | \$ 42,289,094 | \$ 41,143,960 | \$ 40,225,735 |
| Debt Amount Subject to Limit: Energy Conservation Bond... | (6,084,000) | (6,741,000) | (7,397,000) | (1,737,000) |
| Amount Available in the Debt Service Fund for Energy Conservation..... | 3,629 | 3,629 | 3,629 | 3,629 |
| Unvoted Legal Debt Margin - Energy Conservation Bond... | \$ 46,444,503 | \$ 35,551,723 | \$ 33,750,589 | \$ 38,492,364 |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit..... | 88.42% | 84.07% | 82.03% | 95.69% |

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase.

Source: Fairfield County Auditor's Office

Table 13

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>\$ 3,760,612,420</u> | <u>\$ 3,682,335,400</u> | <u>\$ 3,611,496,300</u> | <u>\$ 3,429,575,970</u> | <u>\$ 3,370,579,500</u> | <u>\$ 3,352,998,970</u> |
| \$ 44,800,000 | \$ 48,735,000 | \$ 51,515,000 | \$ 55,190,000 | \$ 59,090,000 | \$ 28,795,000 |
| 2,575,000 | 2,665,000 | 2,750,000 | 2,835,000 | 2,915,000 | 2,995,000 |
| 375,000 | 425,000 | 475,000 | 500,000 | - | - |
| 505,000 | 595,000 | 685,000 | 770,000 | 855,000 | 940,000 |
| 2,788,413 | 3,146,371 | 1,134,982 | 32,091 | 36,369 | 40,648 |
| <u>51,043,413</u> | <u>55,566,371</u> | <u>56,559,982</u> | <u>59,327,091</u> | <u>62,896,369</u> | <u>32,770,648</u> |
| (205,000) | (255,000) | (310,000) | (360,000) | (440,000) | (525,000) |
| (26,690,000) | (27,455,000) | (28,205,000) | (28,945,000) | (29,865,000) | (1,195,000) |
| (1,920,000) | (2,105,000) | (2,285,000) | (2,460,000) | (2,630,000) | (2,795,000) |
| (11,620,000) | (13,350,000) | (14,985,000) | (16,610,000) | (18,230,000) | (15,315,000) |
| (2,575,000) | (2,665,000) | (2,750,000) | (2,835,000) | (2,915,000) | (2,995,000) |
| (505,000) | (595,000) | (685,000) | (770,000) | (855,000) | (940,000) |
| (2,788,413) | (3,146,371) | (1,134,982) | (32,091) | (36,369) | (40,648) |
| (608,403) | (873,776) | (639,200) | (605,183) | (1,041,949) | (543,764) |
| <u>4,131,597</u> | <u>5,121,224</u> | <u>5,565,800</u> | <u>6,709,817</u> | <u>6,883,051</u> | <u>8,421,236</u> |
| <u>92,515,311</u> | <u>90,558,385</u> | <u>88,787,408</u> | <u>84,239,399</u> | <u>82,764,488</u> | <u>82,324,974</u> |
| <u>\$ 88,383,714</u> | <u>\$ 85,437,161</u> | <u>\$ 83,221,608</u> | <u>\$ 77,529,582</u> | <u>\$ 75,881,437</u> | <u>\$ 73,903,738</u> |
| 95.53% | 94.34% | 93.73% | 92.03% | 91.68% | 89.77% |
| \$ 37,606,124 | \$ 36,823,354 | \$ 36,114,963 | \$ 34,295,760 | \$ 33,705,795 | \$ 33,529,990 |
| <u>51,043,413</u> | <u>55,566,371</u> | <u>56,559,982</u> | <u>59,327,091</u> | <u>62,896,369</u> | <u>32,770,648</u> |
| (205,000) | (255,000) | (310,000) | (360,000) | (440,000) | (525,000) |
| (26,690,000) | (27,455,000) | (28,205,000) | (28,945,000) | (29,865,000) | (1,195,000) |
| (1,920,000) | (2,105,000) | (2,285,000) | (2,460,000) | (2,630,000) | (2,795,000) |
| (11,620,000) | (13,350,000) | (14,985,000) | (16,610,000) | (18,230,000) | (15,315,000) |
| (2,575,000) | (2,665,000) | (2,750,000) | (2,835,000) | (2,915,000) | (2,995,000) |
| (505,000) | (595,000) | (685,000) | (770,000) | (855,000) | (940,000) |
| - | - | - | - | - | - |
| (2,788,413) | (3,146,371) | (1,134,982) | (32,091) | (36,369) | (40,648) |
| (608,403) | (873,776) | (639,200) | (605,183) | (1,041,949) | (543,764) |
| <u>4,131,597</u> | <u>5,121,224</u> | <u>5,565,800</u> | <u>6,709,817</u> | <u>6,883,051</u> | <u>8,421,236</u> |
| <u>\$ 33,474,527</u> | <u>\$ 31,702,130</u> | <u>\$ 30,549,163</u> | <u>\$ 27,585,943</u> | <u>\$ 26,822,744</u> | <u>\$ 25,108,754</u> |
| 89.01% | 86.09% | 84.59% | 80.44% | 79.58% | 74.88% |
| \$ 33,845,512 | \$ 33,141,019 | \$ 32,503,467 | \$ 30,866,184 | \$ 30,335,216 | \$ 30,176,991 |
| (1,920,000) | (2,105,000) | (2,285,000) | (2,460,000) | (2,630,000) | (2,795,000) |
| 2,229 | - | - | - | - | - |
| <u>\$ 31,927,741</u> | <u>\$ 31,036,019</u> | <u>\$ 30,218,467</u> | <u>\$ 28,406,184</u> | <u>\$ 27,705,216</u> | <u>\$ 27,381,991</u> |
| 94.33% | 93.65% | 92.97% | 92.03% | 91.33% | 90.74% |

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

| | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Sewer:</u> | | | | |
| Net Available Revenue: | | | | |
| Gross Revenues (1) | \$ 6,029,938 | \$ 5,944,180 | \$ 5,741,736 | \$ 5,596,790 |
| Less: Operating Expenses (2) | 2,961,391 | 2,719,405 | 2,128,855 | 2,752,409 |
| Net Available Revenue | <u>\$ 3,068,547</u> | <u>\$ 3,224,775</u> | <u>\$ 3,612,881</u> | <u>\$ 2,844,381</u> |
| Debt Service EPA Loan: (4) | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - |
| Interest | - | - | - | - |
| EPA Coverage | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Debt Service OPWC Loan: (3) | | | | |
| Principal | \$ 4,279 | \$ 4,278 | \$ 4,279 | \$ 6,418 |
| OPWC Coverage | <u>717.12</u> | <u>753.80</u> | <u>844.33</u> | <u>443.19</u> |
| Debt Service OWDA Loans: | | | | |
| Principal | \$ 97,630 | \$ 92,346 | \$ 149,787 | \$ 203,583 |
| Interest | 18,536 | 22,280 | 28,316 | 36,502 |
| OWDA Coverage | <u>26.42</u> | <u>28.13</u> | <u>20.29</u> | <u>11.85</u> |
| Total Debt Service: | | | | |
| Principal | \$ 101,909 | \$ 96,624 | \$ 154,066 | \$ 210,001 |
| Interest | 18,536 | 22,280 | 28,316 | 36,502 |
| Total Coverage | <u>25.48</u> | <u>27.12</u> | <u>19.81</u> | <u>11.54</u> |
| <u>Water:</u> | | | | |
| Net Available Revenue: | | | | |
| Gross Revenues (1) | \$ 4,424,326 | \$ 4,245,856 | \$ 4,332,906 | \$ 4,168,314 |
| Less: Operating Expenses (2) | 2,873,536 | 2,375,795 | 1,800,886 | 2,315,332 |
| Net Available Revenue | <u>\$ 1,550,790</u> | <u>\$ 1,870,061</u> | <u>\$ 2,532,020</u> | <u>\$ 1,852,982</u> |
| Debt Service OWDA Loans: (5) | | | | |
| Principal | \$ 71,413 | \$ 70,283 | \$ 109,323 | \$ 162,390 |
| Interest | 17,063 | 18,102 | 20,685 | 25,428 |
| OWDA Coverage | <u>17.53</u> | <u>21.16</u> | <u>19.48</u> | <u>9.87</u> |
| Total Debt Service: | | | | |
| Principal | \$ 71,413 | \$ 70,283 | \$ 109,323 | \$ 162,390 |
| Interest | 17,063 | 18,102 | 20,685 | 25,428 |
| Total Coverage | <u>17.53</u> | <u>21.16</u> | <u>19.48</u> | <u>9.87</u> |

(1) Includes leases, investment earnings and other interest, and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The 2003 OPWC loan was issued interest free.

(4) The EPA loan was paid in full during 2014.

(5) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017 and \$127,262 in 2018.

The principal forgiveness was not included in the principal payments.

The 2017 loan was issued interest free.

(6) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018. Only the Greenfield Township OWDA loans had pledged revenue.

Source: Fairfield County Auditor's Office

Table 14

| 2019 | 2018 (6) | 2017 | 2016 | 2015 | 2014 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 5,165,938 | \$ 4,938,525 | \$ 4,165,923 | \$ 4,021,151 | \$ 3,825,739 | \$ 3,772,390 |
| 2,831,516 | 2,478,688 | 2,127,125 | 2,057,678 | 1,820,721 | 1,967,368 |
| <u>\$ 2,334,422</u> | <u>\$ 2,459,837</u> | <u>\$ 2,038,798</u> | <u>\$ 1,963,473</u> | <u>\$ 2,005,018</u> | <u>\$ 1,805,022</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 116,133 |
| - | - | - | - | - | 2,322 |
| - | - | - | - | - | 15.24 |
| \$ 4,279 | \$ 4,279 | \$ 4,279 | \$ 4,278 | \$ 4,279 | \$ 4,279 |
| 545.55 | 574.86 | 476.47 | 458.97 | 468.57 | 421.83 |
| \$ 191,535 | \$ 184,111 | \$ - | \$ - | \$ - | \$ - |
| 44,203 | 51,606 | - | - | - | - |
| 9.90 | 10.44 | - | - | - | - |
| \$ 195,814 | \$ 188,390 | \$ 4,279 | \$ 4,278 | \$ 4,279 | \$ 120,412 |
| 44,203 | 51,606 | - | - | - | 2,322 |
| 9.73 | 10.25 | 476.47 | 458.97 | 468.57 | 14.71 |
| \$ 3,769,062 | \$ 3,478,989 | \$ 3,083,931 | \$ - | \$ - | \$ - |
| 2,289,426 | 2,371,983 | 2,073,816 | - | - | - |
| <u>\$ 1,479,636</u> | <u>\$ 1,107,006</u> | <u>\$ 1,010,115</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 155,482 | \$ 152,889 | \$ 22,255 | \$ - | \$ - | \$ - |
| 29,876 | 34,220 | - | - | - | - |
| 7.98 | 5.92 | 45.39 | - | - | - |
| \$ 155,482 | \$ 152,889 | \$ 22,255 | - | - | - |
| 29,876 | 34,220 | - | - | - | - |
| 7.98 | 5.92 | 45.39 | - | - | - |

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 15

| Year | (3) Debt Service Assessments | Debt Service | | Coverage |
|--|------------------------------------|--------------|----------|----------|
| | | Principal | Interest | |
| Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)(2) | | | | |
| 2023 | \$ 106,100 | \$ 105,000 | \$ 2,131 | 0.99 |
| 2022 | 111,073 | 102,000 | 3,049 | 1.06 |
| 2021 | 106,862 | 103,000 | 3,874 | 1.00 |
| 2020 | 110,588 | 100,000 | 8,411 | 1.02 |
| 2019 | 109,554 | 90,000 | 15,800 | 1.04 |
| 2018 | 115,094 | 90,000 | 18,500 | 1.06 |
| 2017 | 110,141 | 85,000 | 20,200 | 1.05 |
| 2016 | 108,692 | 85,000 | 21,900 | 1.02 |
| 2015 | 109,916 | 85,000 | 25,000 | 1.00 |
| 2014 | 130,489 | 80,000 | 27,900 | 1.21 |

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Liberty Township Area Refunding Bonds 2012 were refunded during 2020 in the amount of \$513,000. This principal refunded was not shown in the principal payoffs column.

(3) Includes special assessments and investment earnings and other interest

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2023

| Employer | Nature of Business | Number of Employees | Rank | Percentage of Total County Employment |
|--------------------------------|---------------------------|----------------------------|-------------|--|
| Fairfield Medical Center | Health Care-Hospital | 2,004 | 1 | 2.56% |
| Pickerington Schools | Public School | 1,314 | 2 | 1.68% |
| Fairfield County | Government | 936 | 3 | 1.20% |
| Lancaster City Schools | Public School | 811 | 4 | 1.03% |
| Kroger | Grocery | 824 | 5 | 1.05% |
| Oneida | Manufacturing | 714 | 6 | 0.91% |
| NIFCO | Manufacturing | 570 | 7 | 0.73% |
| City of Lancaster | Government | 531 | 8 | 0.68% |
| Magna | Manufacturing | 496 | 9 | 0.63% |
| Thompson Concrete | Construction | 400 | 10 | 0.51% |
| | | 8,600 | | 10.98% |
| Total Employment Within County | | 78,300 | | |

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

December 31, 2014

| Employer | Nature of Business | Number of Employees | Rank | Percentage of Total County Employment |
|---------------------------------------|---------------------------|----------------------------|-------------|--|
| Fairfield Medical Center | Health Care-Hospital | 1,864 | 1 | 2.60% |
| Pickerington Schools | Public School | 1,170 | 2 | 1.63% |
| Anchor Hocking | Manufacturing | 900 | 3 | 1.26% |
| Fairfield County | Government | 816 | 4 | 1.14% |
| Lancaster City Schools | Public School | 704 | 5 | 0.98% |
| Kroger | Retail | 654 | 6 | 0.91% |
| Southeastern Correctional Institution | Government Jail | 456 | 7 | 0.64% |
| City of Lancaster | Government | 430 | 8 | 0.60% |
| Canal Winchester Schools | Public School | 374 | 9 | 0.52% |
| NIFCO | Manufacturing | 352 | 10 | 0.49% |
| Total | | 7,720 | | 10.77% |
| Total Employment Within County | | 71,700 | | |

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

| Year | Population (1) | Total Personal Income (2) | Per Capita Personal Income (4) | Median Household Income | Median Age (3) |
|------|----------------|---------------------------|--------------------------------|-------------------------|----------------|
| 2023 | 165,360 a | \$ 6,413,156,880 | \$ 38,783 | \$ 82,969 b | 39.5 a |
| 2022 | 162,898 a | 5,779,783,938 | 35,481 | 77,241 b | 38.9 a |
| 2021 | 161,064 a | 5,360,693,112 | 33,283 | 70,906 b | 39.3 a |
| 2020 | 158,921 a | 5,289,367,643 | 33,283 | 70,906 b | 39.2 a |
| 2019 | 157,574 a | 4,906,224,064 | 31,136 | 66,175 b | 39.2 a |
| 2018 | 155,782 a | 4,608,343,124 | 29,582 | 63,424 b | 39.3 a |
| 2017 | 154,733 a | 4,447,954,818 | 28,746 | 61,473 b | 39.0 a |
| 2016 | 152,597 a | 4,292,553,610 | 28,130 | 60,567 b | 39.1 a |
| 2015 | 151,408 a | 4,254,413,392 | 28,099 | 60,704 b | 38.7 a |
| 2014 | 150,381 a | 4,064,948,811 | 27,031 | 58,786 b | 38.2 a |

- (1) Source: World Population Review
 - (a) Based upon U.S. Census estimates.
 - (b) U.S. Census Bureau QuickFacts
- (2) Computation of per capita personal income multiplied by population
- (3) Source: Office of Social and Economic Trend Analysis
- (4) Source: Ohio Bureau of Employment Services
- (5) Source: Fairfield County Auditor
- (6) Source: Fairfield County Auditor's Office
- (7) Source: Lancaster Eagle Gazette

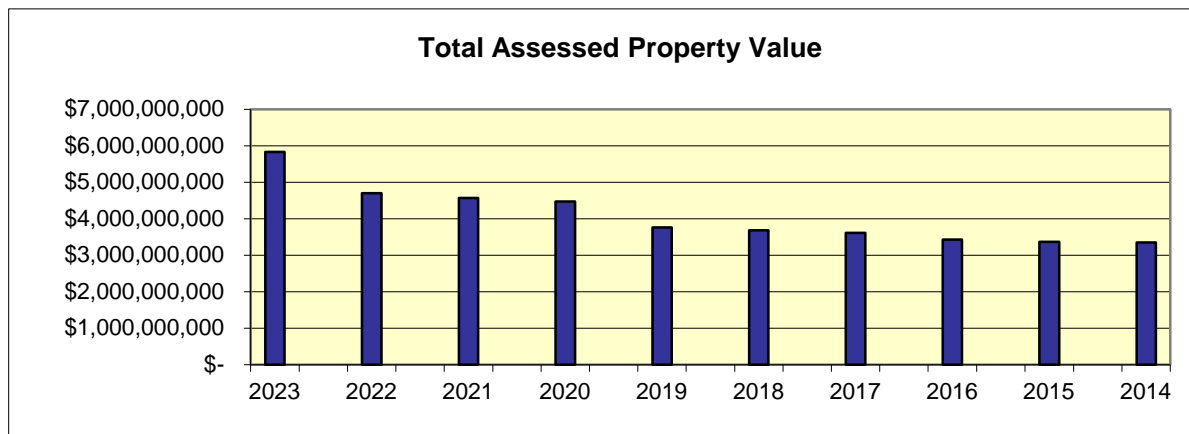
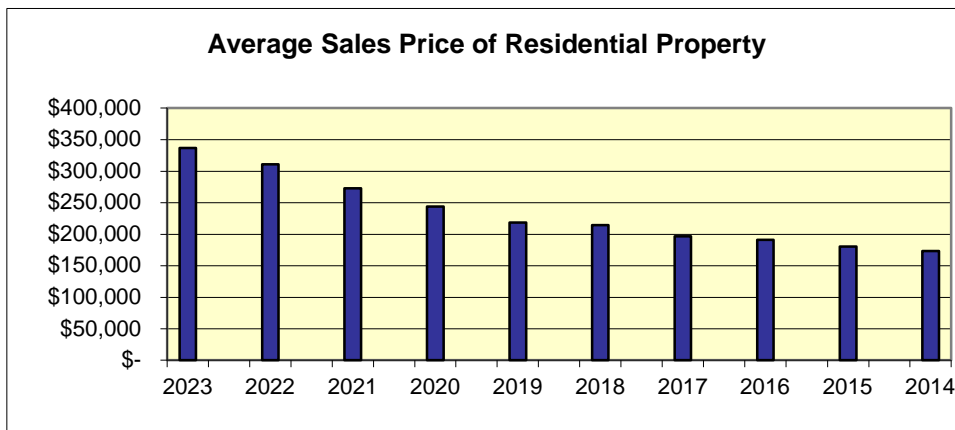


Table 17

| Educational Attainment: Bachelor's Degree or Higher | Public School Enrollment | Unemployment Rate (7) | Average Sales Price of Residential Property (6) | Total Assessed Property Value (5) |
|--|---------------------------------|------------------------------|--|--|
| 31.1% b | 25,103 | 3.10% | \$ 337,170 | \$ 5,836,097,140 |
| 30.2% b | 23,926 | 3.10% | 311,205 | 4,698,788,220 |
| 29.0% b | 24,877 | 2.90% | 272,835 | 4,571,551,100 |
| 29.0% b | 24,736 | 4.30% | 244,100 | 4,469,526,090 |
| 27.2% b | 24,736 | 3.70% | 218,690 | 3,760,612,420 |
| 26.6% b | 26,521 | 4.00% | 214,340 | 3,682,335,400 |
| 26.0% b | 25,427 | 4.30% | 196,650 | 3,611,496,300 |
| 26.2% b | 24,583 | 4.20% | 191,100 | 3,429,575,970 |
| 25.9% b | 24,773 | 4.30% | 180,500 | 3,370,579,500 |
| 25.8% b | 24,773 | 5.00% | 173,610 | 3,352,998,970 |



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|------------|------------|------------|------------|------------|
| General Government - Legislative and Executive | | | | | |
| Commissioners..... | 45 | 43 | 31 | 33 | 27 |
| Auditor..... | 33 | 31 | 37 | 33 | 35 |
| Treasurer..... | 10 | 9 | 9 | 9 | 9 |
| Prosecutor..... | 19 | 17 | 17 | 17 | 19 |
| Board of Elections..... | 20 | 18 | 10 | 22 | 18 |
| Recorder..... | 5 | 4 | 4 | 4 | 4 |
| Total - Legislative and Executive..... | <u>132</u> | <u>122</u> | <u>108</u> | <u>118</u> | <u>112</u> |
| General Government - Judicial | | | | | |
| Common Pleas Court..... | 13 | 9 | 10 | 9 | 11 |
| Domestic Relations Court..... | 13 | 11 | 12 | 11 | 10 |
| Juvenile Court..... | 4 | 4 | 4 | 4 | 4 |
| Probate Court..... | 13 | 11 | 11 | 10 | 7 |
| Clerk of Courts..... | 45 | 41 | 42 | 40 | 41 |
| Total - Judicial..... | <u>88</u> | <u>76</u> | <u>79</u> | <u>74</u> | <u>73</u> |
| Public Safety | | | | | |
| Emergency Management..... | 6 | 5 | 6 | 5 | 4 |
| Prosecutor-Victims of Crime..... | 3 | 2 | 5 | 3 | 3 |
| Common Pleas Court Probation..... | 15 | 16 | 15 | 15 | 15 |
| Juvenile Court - Youth Services..... | 8 | 10 | 12 | 10 | 12 |
| Juvenile Probation..... | 22 | 21 | 24 | 24 | 20 |
| Visitation Center..... | 3 | 0 | 0 | 0 | 0 |
| Coroner..... | 4 | 3 | 2 | 2 | 8 |
| Sheriff..... | 173 | 161 | 157 | 155 | 150 |
| Total - Public Safety..... | <u>234</u> | <u>218</u> | <u>221</u> | <u>214</u> | <u>212</u> |
| Public Works | | | | | |
| Engineer..... | 64 | 59 | 56 | 53 | 53 |
| Total - Public Works..... | <u>64</u> | <u>59</u> | <u>56</u> | <u>53</u> | <u>53</u> |
| Health | | | | | |
| Commissioners-Dog Adoption Center and Shelter..... | 9 | 9 | 7 | 7 | 4 |
| Developmental Disabilities..... | 157 | 152 | 157 | 143 | 156 |
| Mental Health..... | 13 | 11 | 11 | 10 | 10 |
| Total - Health..... | <u>179</u> | <u>172</u> | <u>175</u> | <u>160</u> | <u>170</u> |
| Human Services | | | | | |
| Veterans Services..... | 15 | 14 | 14 | 14 | 14 |
| Job and Family Services..... | 203 | 195 | 199 | 202 | 196 |
| Total - Human Services..... | <u>218</u> | <u>209</u> | <u>213</u> | <u>216</u> | <u>210</u> |
| Enterprise | | | | | |
| Fairfield County Sewer District..... | 16 | 16 | 19 | 13 | 15 |
| Fairfield County Water District..... | 5 | 5 | 4 | 8 | 8 |
| Total - Enterprise..... | <u>21</u> | <u>21</u> | <u>23</u> | <u>21</u> | <u>23</u> |
| Total Employees..... | <u>936</u> | <u>877</u> | <u>875</u> | <u>856</u> | <u>853</u> |

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 18

| 2018 | 2017 | 2016 | 2015 | 2014 |
|------------|------------|------------|------------|------------|
| 28 | 28 | 30 | 26 | 28 |
| 34 | 37 | 35 | 36 | 33 |
| 9 | 9 | 8 | 8 | 8 |
| 19 | 18 | 17 | 23 | 18 |
| 15 | 14 | 13 | 14 | 14 |
| 4 | 4 | 4 | 4 | 4 |
| <u>109</u> | <u>110</u> | <u>107</u> | <u>111</u> | <u>105</u> |
| 12 | 11 | 15 | 14 | 14 |
| 10 | 10 | 10 | 10 | 10 |
| 9 | 9 | 19 | 19 | 16 |
| 8 | 8 | 7 | 7 | 7 |
| 42 | 41 | 43 | 43 | 38 |
| <u>81</u> | <u>79</u> | <u>94</u> | <u>93</u> | <u>85</u> |
| 4 | 4 | 4 | 4 | 3 |
| 3 | 4 | 5 | 4 | 4 |
| 12 | 12 | 9 | 8 | 8 |
| 15 | 13 | 10 | 7 | 5 |
| 14 | 17 | 8 | 10 | 8 |
| 0 | 0 | 0 | 0 | 0 |
| 7 | 5 | 5 | 5 | 5 |
| 141 | 143 | 142 | 147 | 141 |
| <u>196</u> | <u>198</u> | <u>183</u> | <u>185</u> | <u>174</u> |
| 55 | 52 | 57 | 56 | 57 |
| <u>55</u> | <u>52</u> | <u>57</u> | <u>56</u> | <u>57</u> |
| 4 | 6 | 4 | 3 | 5 |
| 156 | 150 | 169 | 188 | 164 |
| 10 | 10 | 9 | 9 | 9 |
| <u>170</u> | <u>166</u> | <u>182</u> | <u>200</u> | <u>178</u> |
| 14 | 14 | 15 | 15 | 13 |
| 195 | 198 | 193 | 191 | 183 |
| <u>209</u> | <u>212</u> | <u>208</u> | <u>206</u> | <u>196</u> |
| 15 | 15 | 17 | 15 | 15 |
| 8 | 7 | 5 | 6 | 6 |
| <u>23</u> | <u>22</u> | <u>22</u> | <u>21</u> | <u>21</u> |
| <u>843</u> | <u>839</u> | <u>853</u> | <u>872</u> | <u>816</u> |

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|-------------|-------------|-------------|-------------|-------------|
| General Government - Legislative and Executive | | | | | |
| Commissioners..... | | | | | |
| Number of resolutions passed..... | 1,103 | 1,033 | 1,013 | 1,002 | 1,104 |
| Number of meetings..... | 57 | 56 | 56 | 60 | 54 |
| Auditor..... | | | | | |
| Number of checks/vouchers issued and electronic..... funds transferred..... | 30,495 | 26,271 | 25,005 | 26,686 | 31,213 |
| Number of exempt conveyances..... | 2,183 | 3,594 | 2,747 | 2,406 | 2,496 |
| Number of non-exempt conveyances..... | 3,421 | 4,452 | 5,095 | 4,497 | 4,453 |
| Number of parcels billed..... | 69,718 | 69,459 | 68,630 | 67,931 | 67,288 |
| Prosecutor..... | | | | | |
| Number of criminal cases..... | 1,690 | 3,672 | 3,674 | 3,676 | 4,707 |
| Board of Elections..... | | | | | |
| Registered voters..... | 108,872 | 109,960 | 109,017 | 109,216 | 102,185 |
| Actual voters last general election..... | 56,199 | 60,113 | 32,757 | 84,061 | 23,188 |
| Percentage of registered voters that voted..... | 51.62% | 54.67% | 30.05% | 76.99% | 22.69% |
| Recorder..... | | | | | |
| Number of deeds recorded..... | 4,783 | 5,643 | 6,174 | 5,477 | 5,274 |
| Number of mortgages recorded..... | 5,221 | 7,207 | 10,595 | 9,598 | 6,733 |
| Number of military discharges recorded..... | 43 | 34 | 33 | 28 | 135 |
| Buildings and Grounds..... | | | | | |
| Number of commissioner owned buildings..... | 37 | 37 | 35 | 35 | 35 |
| Square footage of buildings..... | 612,071 | 612,071 | 581,577 | 581,577 | 581,577 |
| Data Processing..... | | | | | |
| Number of users served..... | 1,300 | 1,100 | 1,070 | 1,105 | 1,096 |
| General Government - Judicial | | | | | |
| Common Pleas Court..... | | | | | |
| Number of civil cases filed..... | 856 | 694 | 607 | 472 | 757 |
| Number of criminal cases filed..... | 660 | 617 | 562 | 654 | 814 |
| Domestic Relations Court..... | | | | | |
| Number of petitions for dissolution of marriage..... | 285 | 245 | 290 | 219 | 245 |
| Number of complaints for divorce..... | 258 | 251 | 274 | 254 | 305 |
| Number of complaints to determine parentage..... | 64 | 74 | 86 | 80 | 91 |
| Juvenile Court..... | | | | | |
| Number of delinquency cases (new and transferred)..... | 217 | 163 | 157 | 221 | 270 |
| Number of traffic ticket cases..... | 465 | 500 | 415 | 445 | 567 |
| Number of abuse/neglect/dependency cases..... | 167 | 145 | 138 | 137 | 133 |
| Probate Court..... | | | | | |
| Number of marriage licenses issued..... | 866 | 828 | 871 | 792 | 824 |
| Number of civil cases filed..... | 23 | 18 | 15 | 21 | 14 |
| Number of estates filed..... | 646 | 684 | 633 | 500 | 562 |
| Number of guardianships filed..... | 91 | 118 | 103 | 89 | 120 |
| Clerk of Courts..... | | | | | |
| Number of civil cases filed..... | 856 | 694 | 607 | 472 | 757 |
| Number of criminal cases filed..... | 660 | 617 | 562 | 654 | 814 |
| Number of foreclosure cases filed..... | 222 | 215 | 68 | 100 | 343 |

Table 19

| 2018 | 2017 | 2016 | 2015 | 2014 |
|---------|---------|---------|---------|---------|
| 1,136 | 1,200 | 1,061 | 1,077 | 1,158 |
| 56 | 57 | 59 | 59 | 54 |
| 29,648 | 29,296 | 27,385 | 29,965 | 27,639 |
| 2,702 | 2,970 | 1,788 | 1,826 | 1,826 |
| 4,565 | 4,544 | 3,466 | 2,936 | 2,936 |
| 66,934 | 66,425 | 66,750 | 69,854 | 69,854 |
| 5,022 | 1,894 | 2,416 | 2,800 | 1,282 |
| 103,728 | 101,325 | 100,119 | 94,852 | 97,878 |
| 60,400 | 31,212 | 74,225 | 43,712 | 41,414 |
| 58.23% | 30.80% | 74.14% | 46.08% | 42.31% |
| 5,267 | 5,247 | 5,044 | 4,775 | 4,506 |
| 5,920 | 6,391 | 6,490 | 5,630 | 5,322 |
| 124 | 182 | 230 | 623 | 30 |
| 35 | 34 | 34 | 33 | 33 |
| 581,577 | 571,977 | 484,977 | 451,977 | 451,977 |
| 1,045 | 989 | 967 | 954 | 993 |
| 773 | 879 | 760 | 822 | 888 |
| 784 | 834 | 541 | 526 | 497 |
| 233 | 259 | 287 | 281 | 277 |
| 314 | 339 | 380 | 387 | 355 |
| 120 | 100 | 121 | 158 | 165 |
| 424 | 514 | 402 | 390 | 357 |
| 584 | 729 | 729 | 716 | 675 |
| 158 | 124 | 156 | 171 | 133 |
| 864 | 861 | 834 | 875 | 876 |
| 8 | 19 | 51 | 49 | 58 |
| 549 | 511 | 522 | 589 | 520 |
| 106 | 55 | 73 | 73 | 76 |
| 773 | 879 | 813 | 822 | 888 |
| 784 | 834 | 541 | 526 | 497 |
| 298 | 401 | 361 | 390 | 454 |

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|-----------|-----------|-----------|-----------|-----------|
| Public Safety | | | | | |
| Emergency Management..... | | | | | |
| Number of emergency responses..... | 10 | 11 | 12 | 9 | 6 |
| Coroner..... | | | | | |
| Number of autopsies performed..... | 85 | 68 | 84 | 54 | 52 |
| Number of cases investigated..... | 402 | 422 | 487 | 436 | 405 |
| Sheriff..... | | | | | |
| Prisoners booked..... | 4,501 | 4,614 | 4,173 | 3,888 | 5,386 |
| Prisoners released..... | 4,581 | 4,606 | 2,890 | 2,751 | 3,533 |
| Number of citations issued..... | 893 | 1,306 | 1,757 | 2,203 | 2,485 |
| Number of court security hours..... | 4,325 | 3,968 | 4,160 | 4,160 | 5,040 |
| Public Works | | | | | |
| Sheriff-Road and Bridge Weights..... | | | | | |
| Number of citations issued..... | 95 | 88 | 94 | 117 | 105 |
| Engineer..... | | | | | |
| Miles of road resurfaced..... | 8 | 10 | 8 | 8 | 13 |
| Miles of road chip and seal coated..... | 32 | 38 | 35 | 16 | 34 |
| Number of bridges replaced/improved..... | 4 | 4 | 4 | 4 | 4 |
| Number of culverts built/replaced/improved..... | 37 | 23 | 19 | 11 | 18 |
| Health | | | | | |
| Dog Adoption Center and Shelter..... | | | | | |
| Number of dog tags issued..... | 20,237 | 21,203 | 20,901 | 24,551 | 24,286 |
| Number of kennel tags issued..... | 132 | 90 | 93 | 130 | 121 |
| Developmental Disabilities..... | | | | | |
| Number of students enrolled early intervention..... | 438 | 417 | 352 | 328 | 356 |
| Number of students enrolled preschool..... | 18 | 14 | 16 | 18 | 18 |
| Number of students enrolled school age..... | 23 | 21 | 23 | 30 | 26 |
| Number served by opportunity center and job fusion..... | 16 | 43 | 80 | 92 | n/a |
| Number served by Community Employment | n/a | n/a | n/a | n/a | n/a |
| Mental Health..... | | | | | |
| Client count adults..... | 1,310 | 903 | 647 | 587 | 648 |
| Client count youths..... | 114 | 104 | 78 | 82 | 76 |
| Human Services | | | | | |
| Veterans Services..... | | | | | |
| Number of clients served financially..... | 163 | 169 | 133 | 232 | 371 |
| Amount of benefits paid..... | \$198,719 | \$177,826 | \$134,243 | \$229,002 | \$348,202 |
| Number of clients transported..... | 1,225 | 1,075 | 876 | 819 | 1,650 |
| Job and Family Services..... | | | | | |
| Average client count-food stamps..... | 15,452 | 15,202 | 15,431 | 14,966 | 13,975 |
| Medicaid caseload..... | 34,829 | 41,614 | 38,409 | 34,998 | 30,455 |
| Monthly average client count-worknet..... | 470 | 373 | 241 | 246 | 945 |
| Average client count-day care..... | 1,163 | 946 | 991 | 885 | 1,227 |
| Children's Services..... | | | | | |
| Monthly average child custody..... | 162 | 141 | 140 | 150 | 141 |
| Adoption finalizations..... | 10 | 16 | 11 | 10 | 19 |
| Total inquiries | 7,429 | 7,721 | 7,960 | 8,348 | 9,519 |
| Child Support Enforcement Agency..... | | | | | |
| Open child support cases..... | 8,912 | 9,098 | 9,271 | 10,016 | 9,227 |
| IV-D cases with support orders..... | 7,974 | 8,570 | 8,237 | 8,625 | 7,699 |
| Percentage collected..... | 71.27% | 71.62% | 70.53% | 71.50% | 70.20% |

(Continued)

Table 19

| 2018 | 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|-----------|
| 30 | 15 | 16 | 9 | 9 |
| 51 | 44 | 42 | 40 | 26 |
| 138 | 149 | 117 | 329 | 294 |
| 5,367 | 5,428 | 3,877 | 4,529 | 4,407 |
| 3,605 | 5,329 | 3,261 | 4,475 | 3,195 |
| 2,371 | 2,919 | 2,440 | 3,387 | 4,045 |
| 2,000 | 2,947 | 2,288 | 2,796 | 3,120 |
| 122 | 102 | 104 | 103 | 107 |
| 11 | 10 | 10 | 6 | 12 |
| 29 | 35 | 28 | 35 | 28 |
| 3 | 10 | 5 | 3 | 1 |
| 19 | 9 | 17 | 22 | 31 |
| 24,146 | 22,397 | 22,305 | 20,803 | 25,885 |
| 142 | 147 | 196 | 301 | 547 |
| 333 | 148 | 166 | 150 | 166 |
| 15 | 18 | 17 | 13 | 10 |
| 29 | 29 | 30 | 24 | 35 |
| 114 | 202 | 227 | 214 | 252 |
| 0 | 90 | 122 | 124 | 124 |
| 433 | 437 | 1,217 | 812 | 206 |
| 74 | 64 | 158 | 100 | 22 |
| 452 | 408 | 518 | 661 | 460 |
| \$455,395 | \$455,395 | \$523,433 | \$615,262 | \$466,164 |
| 1,364 | 1,521 | 1,580 | 1,486 | 1,253 |
| 14,272 | 15,127 | 17,076 | 17,575 | 18,777 |
| 31,000 | 33,370 | 33,937 | 33,056 | 32,416 |
| 948 | 950 | 1,106 | 1,255 | 1,250 |
| 1,142 | 1,079 | 993 | 940 | 987 |
| 132 | 141 | 176 | 156 | 174 |
| 19 | 19 | 17 | 20 | 18 |
| 9,304 | 7,199 | 6,200 | 5,054 | 4,660 |
| 9,248 | 8,647 | 9,631 | 9,139 | 9,095 |
| 8,365 | 7,720 | 8,057 | 7,767 | 8,572 |
| 69.51% | 70.01% | 69.07% | 69.93% | 68.93% |

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

| | 2023 | 2022 | 2021 | 2020 | 2020 |
|---|-------------|-------------|-------------|-------------|-------------|
| Enterprise Funds | | | | | |
| Sewer..... | | | | | |
| Average daily sewage treated (MGD) (1)..... | 2,684,000 | 2,574,000 | 2,477,000 | 2,518,000 | 2,518,000 |
| Customer accounts (1)..... | 7,532 | 7,305 | 7,082 | 6,632 | 6,632 |
| Water..... | | | | | |
| Average daily water treated (MGD) (1)..... | 2,034,000 | 1,824,000 | 1,901,306 | 1,698,000 | 1,698,000 |
| Customer accounts (1)..... | 6,924 | 6,706 | 6,472 | 6,156 | 6,156 |

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

(Continued)

Table 19

| 2019 | 2018 | 2017 | 2016 | 2015 |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2,511,000 6,779 | 2,450,000 6,574 | 2,400,000 6,280 | 2,300,000 6,243 | 2,300,000 6,139 |
| 1,515,000 6,094 | 1,500,000 5,916 | 1,400,000 5,639 | 1,210,000 5,603 | 1,210,000 5,484 |

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|--------|--------|--------|--------|--------|
| <u>General Government - Legislative and Executive</u> | | | | | |
| Commissioners..... | | | | | |
| Administrative office space (square feet)..... | 8,325 | 8,325 | 2,493 | 2,493 | 2,493 |
| Auditor..... | | | | | |
| Administrative office space (square feet)..... | 13,016 | 13,016 | 12,624 | 12,624 | 4,354 |
| Treasurer..... | | | | | |
| Administrative office space (square feet)..... | 2,170 | 2,170 | 2,160 | 2,160 | 2,160 |
| Prosecutor..... | | | | | |
| Administrative office space (square feet)..... | 7,952 | 7,952 | 7,952 | 7,952 | 7,952 |
| Board of Elections..... | | | | | |
| Administrative office space (square feet)..... | 4,344 | 4,344 | 4,344 | 4,344 | 4,344 |
| Recorder..... | | | | | |
| Administrative office space (square feet)..... | 4,198 | 4,198 | 2,112 | 2,112 | 2,112 |
| Buildings and Grounds-Maintenance..... | | | | | |
| Administrative office space (square feet)..... | 11,900 | 11,900 | 11,900 | 11,900 | 11,900 |
| Data Processing..... | | | | | |
| Administrative office space (square feet)..... | 2,414 | 2,414 | 864 | 864 | 864 |
| <u>General Government - Judicial</u> | | | | | |
| Common Pleas Court..... | | | | | |
| Number Of court rooms..... | 2 | 2 | 2 | 2 | 2 |
| Domestic Relations Court..... | | | | | |
| Number Of court rooms..... | 3 | 3 | 3 | 3 | 3 |
| Juvenile Court..... | | | | | |
| Number Of court rooms..... | 2 | 2 | 2 | 2 | 2 |
| Probate Court..... | | | | | |
| Number Of court rooms..... | 1 | 1 | 1 | 1 | 1 |
| Clerk of Courts..... | | | | | |
| Administrative office space legal (square feet)..... | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 |
| Administrative office space title (square feet)..... | 5,022 | 5,022 | 5,022 | 5,022 | 5,022 |
| <u>Public Safety</u> | | | | | |
| Emergency Management..... | | | | | |
| Number of emergency response vehicles..... | 7 | 7 | 7 | 7 | 6 |
| Sheriff-Main Jail..... | | | | | |
| Jail capacity (1)..... | 384 | 384 | 384 | 384 | 384 |
| Number of cruisers..... | 88 | 91 | 91 | 62 | 48 |
| Sheriff-MSMJ..... | | | | | |
| Jail capacity (1)..... | n/a | n/a | n/a | n/a | n/a |

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

| 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------|-------------|-------------|-------------|-------------|
| 2,493 | 2,493 | 2,493 | 2,493 | 2,493 |
| 4,354 | 4,354 | 4,354 | 4,354 | 4,354 |
| 2,160 | 2,160 | 2,160 | 2,160 | 2,160 |
| 7,952 | 7,952 | 7,952 | 7,952 | 7,952 |
| 4,344 | 4,344 | 4,344 | 4,344 | 4,344 |
| 2,112 | 2,112 | 2,112 | 2,112 | 2,112 |
| 11,900 | 11,900 | 11,900 | 11,900 | 11,900 |
| 864 | 864 | 864 | 864 | 864 |
| 2 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 3 |
| 2 | 2 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 | 1 |
| 1,460 | 1,460 | 1,460 | 1,460 | 1,460 |
| 5,022 | 5,022 | 5,022 | 5,022 | 5,022 |
| 7 | 5 | 5 | 5 | 5 |
| 384 | 384 | 26 | 26 | 26 |
| 48 | 38 | 36 | 36 | 36 |
| n/a | n/a | 61 | 61 | 61 |

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---------|---------|---------|---------|---------|
| Public Works | | | | | |
| Sheriff-Road and Bridge Weights..... | | | | | |
| Number of patrol vehicles..... | 1 | 1 | 1 | 1 | 1 |
| Engineer..... | | | | | |
| Centerline miles of roads..... | 361.22 | 361.22 | 361.678 | 362.242 | 361.784 |
| Number of vehicles..... | 69 | 65 | 65 | 55 | 62 |
| Health | | | | | |
| Dog Adoption Center and Shelter..... | | | | | |
| Animal shelter (square feet)..... | 10,224 | 10,224 | 10,224 | 10,224 | 10,224 |
| Animal incinerator (square feet)..... | 432 | 432 | 432 | 432 | 432 |
| Number of vehicles..... | 5 | 5 | 5 | 5 | 5 |
| Board of Developmental Disabilities..... | | | | | |
| Number of busses..... | 0 | 0 | 0 | 0 | 0 |
| Number of schools..... | 1 | 1 | 1 | 1 | 1 |
| Number of opportunity center and job fusion..... | 1 | 1 | 1 | 1 | 1 |
| Mental Health..... | | | | | |
| Number of facilities..... | 1 | 1 | 1 | 1 | 1 |
| Human Services | | | | | |
| Veterans Services..... | | | | | |
| Administrative office space (square feet)..... | 1,937 | 1,937 | 1,937 | 1,937 | 1,937 |
| Number of vehicles..... | 5 | 5 | 5 | 5 | 5 |
| Job and Family Services..... | | | | | |
| Administrative office space (square feet)..... | 39,284 | 39,284 | 39,284 | 39,284 | 39,284 |
| Workforce Development..... | | | | | |
| Number of vehicles..... | 0 | 0 | 0 | 0 | 0 |
| Community Services & Child Protective Services..... | | | | | |
| Number of vehicles..... | 33 | 36 | 39 | 39 | 19 |
| Child Support Enforcement Agency..... | | | | | |
| Number of vehicles..... | 0 | 0 | 0 | 0 | 0 |
| Enterprise Funds | | | | | |
| Sewer..... | | | | | |
| Number of treatment facilities..... | 5 | 5 | 5 | 5 | 5 |
| Feet of sewer lines..... | 849,692 | 843,026 | 836,494 | 826,633 | 828,633 |
| Water..... | | | | | |
| Number of treatment facilities..... | 3 | 3 | 3 | 3 | 3 |
| Feet of water lines..... | 886,986 | 875,689 | 867,836 | 859,963 | 859,963 |

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

| 2018 | 2017 | 2016 | 2015 | 2014 |
|---------|---------|---------|---------|---------|
| 1 | 1 | 1 | 1 | 1 |
| 361.784 | 361.784 | 362.383 | 362.383 | 363.33 |
| 62 | 62 | 64 | 64 | 64 |
| 10,224 | 10,224 | 10,224 | 10,224 | 10,224 |
| 432 | 432 | 432 | 432 | 432 |
| 5 | 5 | 5 | 5 | 5 |
| 0 | 2 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 1,937 | 1,937 | 1,937 | 1,937 | 1,937 |
| 5 | 5 | 5 | 5 | 5 |
| 39,284 | 39,284 | 39,284 | 39,284 | 39,284 |
| 0 | 0 | 1 | 1 | 1 |
| 17 | 16 | 15 | 15 | 15 |
| 0 | 0 | 1 | 1 | 1 |
| 5 | 5 | 5 | 5 | 5 |
| 826,633 | 748,738 | 740,274 | 737,738 | 737,738 |
| 2 | 2 | 2 | 2 | 2 |
| 857,963 | 775,083 | 753,683 | 750,920 | 750,920 |

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/24/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov