



OHIO AUDITOR OF STATE
KEITH FABER



FAIRFIELD COUNTY
December 31, 2020

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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Passed Through Ohio Department of Education: Child Nutrition Cluster: Non-Cash Assistance (Food Distribution): National School Breakfast Program	10.553	N/A	0	22,867
Cash Assistance National School Lunch Program	10.555	N/A	0	44,597
Total Child Nutrition Cluster			<u>0</u>	<u>67,464</u>
Passed Through Ohio Department of Jobs & Family Services: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-1819-11-5734	0	453,278
Total U.S. Department of Agriculture			<u>0</u>	<u>520,742</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>				
Direct: Economic Development Cluster Economic Adjustment Assistance Total Economic Development Cluster	11.307		0	705,921
			<u>0</u>	<u>705,921</u>
Total U.S. Department of Commerce			<u>0</u>	<u>705,921</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
Passed Through Ohio Development Services Agency Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-18-1AV-1 B-F-18-1AV-1 B-X-18-1AV-1 B-D-19-1AV-1	6,385 0 0 60,200	31,995 747,662 154,320 60,200
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>66,585</u>	<u>994,177</u>
Direct: CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants	14.218		0 0	4,000 3,600
			<u>0</u>	<u>7,600</u>
HOME Investment Partnerships Program Total HOME Investment Partnerships Program	14.239	B-C-16-1AV-2	12,592	123,747
			<u>12,592</u>	<u>123,747</u>
Total U.S. Department of Housing & Urban Development			<u>79,177</u>	<u>1,125,524</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct: Justice Systems Response to Families	16.021		0	155,989
Passed Through Ohio Attorney General: Crime Victim Assistance Total Crime Victim Assistance	16.575	2020-VOCA-134134671	0	34,769
			<u>0</u>	<u>34,769</u>
Passed Through Ohio Department of Public Safety: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-A01-6286	0	7,613
	16.738	2019-JG-A01-6286	0	41,481
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>0</u>	<u>49,094</u>
Comprehensive OPIOID Abuse Site-Based Program	16.838	2018-AR-BX-K056	0	121,273
COVID-19 Coronavirus Emergency - Supplemental Funding Program	16.034	2020-VD-BX-0366	0	57,948
Total U.S. Department of Justice			<u>0</u>	<u>419,073</u>

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
Passed Through Workforce Investment Act, Area 20 - Ross County Department of Job and Family Services:				
Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster)	17.207	G-1819-15-0192	0	30,163
Trade Adjustment Assistance	17.245	G-1819-15-0192	0	5,409
Workforce Investment Act (WIOA) Cluster: WIA Adult Program	17.258	G-1819-15-0192	0	174,578
WIA Youth Activities	17.259	G-1819-15-0192	0	34,392
WIA Dislocated Worker Formula Grants Total WIOA Cluster	17.278	G-1819-15-0192	0	234,391
			0	443,361
Total U.S. Department of Labor			0	478,933
U.S. DEPARTMENT OF TRANSPORTATION				
Direct				
Airport Improvement Program	20.106	3-39-0044-028-2019 3-39-0044-029-2020	0	585,558
Total Airport Improvement Program			0	14,732
			0	600,290
Passed Through Ohio Department of Transportation: State and Community Highway Safety	20.600	2020 - 69A37519300004020OH0 2021 - 69A37520300004020OH0	0	27,136
			0	2,652
			0	29,788
Passed Through Ohio Department of Transportation: Highway Planning and Construction Cluster Highway Planning and Construction	20.205	PID # 111060 - 2020 CURVE STUDY PID # 99498 - GUARDRAIL BER-34 PID # 109168 - 33A/ELECTION HOUSE PID # 99490 - 33A RESURFACING PID # 110862 - REFUGEE ROAD (Consultant) PID # 98748 - HOC-43 BRIDGE	0	12,000
			0	215,370
			0	196,397
			0	2,000,000
			0	30,402
			0	147,932
Total Highway Planning and Construction Cluster			0	2,602,101
Passed Through Ohio Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	0	612
			0	612
Total U.S. Department Transportation			0	3,232,791
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Education:				
Special Education Cluster (IDEA): 2019 - Special Education_Preschool Grants	84.173	66225-3C50	0	5,219
2020 - Special Education_Preschool Grants	84.173	66225-3C50	0	5,062
Total Special Education Cluster (IDEA)			0	10,281
Passed through Ohio Department of Developmental Disabilities Special Education - Grants for Infants and Families	84.181	H181A170024 - FY19 H181A170024 - FY20	198,318	225,923
			156,800	181,756
Total Special Education - Grants for Infants and Families			355,118	407,679
Total U.S. Department of Education			355,118	417,960

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct				
Enhance Safety of Children Affected by Substance Abuse	93.087		0	96,832
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Emergency Grants to Address Mental and Substance Use Disorders during Covid-19	93.665		0	21,228
Substance Abuse and Mental Health Services, Projects of Regional and National Significance	93.243		0	168,177
Passed Through Ohio Department of Jobs & Family Services:				
Promoting Safe and Stable Families	93.556	G-1819-11-5734	0	164,459
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Promoting Safe and Stable Families	93.556	5AU-19-C0023 2019 5AU-20-C0023 2020	0 0	24,228 18,262
Total Promoting Safe and Stable Families			0	206,949
Passed Through Ohio Department of Jobs & Family Services:				
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1819-11-5734	0	2,837,047
Child Support Enforcement	93.563	G-1819-11-5734	0	1,282,461
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-1819-11-5734	0	160,364
Community-Based Child Abuse Prevention Grants	93.590	G-1819-22-0497	0	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5734	0	64,084
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0023 - 2019 5AU-20-C0023 - 2020	0 0	2,994 2,257
Total Stephanie Tubbs Jones Child Welfare Services Program			0	69,335
Passed Through Ohio Department of Jobs & Family Services:				
Foster Care Title IV-E	93.658	G-1819-11-5734	0	1,294,294
Adoption Assistance	93.659	G-1819-11-5734	0	1,088,495
Social Services Block Grant	93.667	G-1819-11-5734	0	838,932
Passed Through Ohio Department of Developmental Disabilities:				
Social Services Block Grant	93.667	1801OHSOSR	0	86,723
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):				
Social Services Block Grant	93.667		0	80,412
Total Social Services Block Grant			0	1,006,067
Passed Through Central Ohio Trauma System				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		0	221
Passed Through Supreme Court of Ohio:				
Child Abuse and Neglect Discretionary Activities	93.670	90CA1854	0	119,473
Passed Through Ohio Department of Jobs & Family Services:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5734	0	126,322

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through Ohio Department of Jobs & Family Services: Children's Health Insurance Program	93.767	G-1819-11-5734	0	542,642
Medicaid Cluster: Medical Assistance Program	93.778	G-1819-11-5734	0	2,031,643
Passed Through Ohio Department of Developmental Disabilities: Medicaid Cluster: Medical Assistance Program	93.778	1805OH5ADM - 2018 IDEA-B CRF / GEER 1905OH5ADM - 2019	0	194,409 63,508 334,104
Total Medicaid Cluster			<u>0</u>	<u>2,623,664</u>
Passed Through OhioMHAS: OPIOID STR	93.788		0	671,609
Block Grants for Community Mental Health Services	93.958		0	84,852
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912			57,293
Block Grants for Prevention and Treatment of Substance Abuse	93.959		0	167,682
Federal Per Capita-Prev	93.959		0	125,676
Federal Women's Prog	93.959		0	47,573
Passed Through ADAMH Board: Block Grants for Community Mental Health Service	93.958		0	2,586
Total U.S. Department of Health and Human Services			<u>0</u>	<u>12,800,842</u>
Passed Through Ohio Emergency Management Agency: COVID-19 Disaster Grants - Public Assistance - (Presidentially Declared Disasters)	97.036	FEMA-4507-DR-OH - Stafford	0	63,896
Emergency Management Performance Grants	97.042	EMC-2019-EP-00008-S01	0	64,249
Total Emergency Management Performance Grants			<u>0</u>	<u>128,145</u>
Total U.S. Department of Homeland Security			<u>0</u>	<u>128,145</u>
U.S. DEPARTMENT of the TREASURY				
Passed Through Ohio Office of Budget and Management: COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	323,862	7,341,337
Total U.S. Department of the Treasury			<u>323,862</u>	<u>7,341,337</u>
U.S. ELECTION ASSISTANCE COMMISSION				
2018 HAVA Election Security Grants	90.404		0	159,683
Total U.S. Election Assistance Commission			<u>0</u>	<u>159,683</u>
Total Federal Awards Expenditures			<u>758,157</u>	<u>27,330,951</u>

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, 2020**

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, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Development Services Agency, Ohio Department of Health, and Ohio Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County's basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$705,921 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2020 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance on December 31, 2020
11.307	Economic Adjustment Assistance Program	\$612,364

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2020 is as follows:

Beginning Loans Receivable Balance as of January 1, 2020	\$ 120,859
New Loans Made	0
Loan Principal Payments	(10,291)
Ending Loans Receivable Balance as of December 31, 2020	\$ 110,568
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2020	\$ 46,314
Administrative Costs Expended During 2020	423

The table above reports gross loans receivable. Of the loan's receivable as of December 31, 2020, none are deemed to be uncollectible.

NOTE I - MATCHING REQUIREMENTS

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

NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2020, the County made allowable transfers of \$87,023 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Child Care & Development Block Grant (CCDF Cluster) (93.575) program. The Schedule shows the County spent approximately \$2,837,047 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCDF Cluster program. The amount transferred to the CCDF Cluster program is included as CCDF Cluster expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2020 and the amount transferred to the Child Care & Development Block Grant program.

Temporary Assistance for Needy Families	\$2,924,069.24
Transfer to Child Care & Development Block Grant	(87,022.63)
Total Temporary Assistance for Needy Families	<u>\$2,837,046.61</u>

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, (the County) as of and for the year ended December 31, 2020, 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 24, 2021 wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. We also noted the financial impact of COVID-19 and the ensuing emergency measures which may impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

Fairfield County
210 E Main Street
Lancaster, Ohio 43130

To the Board of Commissioners:

Report on Compliance for each Major Federal Program

We have audited the Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Fairfield County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, the Fairfield County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2020, 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 24, 2021, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. We also noted the financial impact of COVID-19 and the ensuing emergency measures which may impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 24, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 25, 2021

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

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):	<ul style="list-style-type: none"> • Community Development Block Grants • Highway Planning and Construction • Coronavirus Relief Fund • Child Support Enforcement
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 819,928 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

Comprehensive Annual Financial Report



For the Year Ended December 31, 2020

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

About the Cover



Fairfield County Auditor's Real Estate Assessment Offices

In 2020, the Fairfield County Auditor's Real Estate Assessment Department moved into its new home in the historic Fairfield County government building located at 108 North High Street. This location formerly housed the Fairfield County Sheriff Department's Detective Bureau, which is now located at the new public safety facility on Lincoln Avenue. Prior to that, the building housed a doctor's office, the American Red Cross, and several other occupants.

The Board of County Commissioners contracted with DLZ to provide an assessment of the building condition and recommend a renovation plan. It was the collective desire of Fairfield County leadership that the historic significance of the building (with original construction beginning in the 1830's) be maintained and that the infrastructure, mechanical, and electrical systems be improved to modern standards.

The renovation design by DLZ included expansion of the existing 5,800 square foot historic building by adding a 2,300 square foot addition to accommodate an elevator, restrooms, stairways, and mechanical services; therefore, the 8,100 square foot facility is able to accommodate large workstations suitable for the Real Estate Assessment Department, the Geographical Information System Department, and the Mapping Department. It also includes conference rooms to hold Board of Revision meetings and hearings and an upgraded public parking lot for the facility.

Construction of the \$2.3 million project was provided by Gutknecht Construction Company of Columbus, Ohio, and was completed in April of 2020. The Fairfield County Auditor, Jon Slater, is dedicating Real Estate Assessment funds to the project, which is appropriate given the dedicated use of the building. Due to the completion, the relocation of the Fairfield County Auditor's staff to the new facility will free up additional office and storage space in the Administrative Courthouse on Main Street.

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:

http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm

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Introductory Section



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

We are pleased to issue the Comprehensive Annual Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2020. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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

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

Internal Controls

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

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

Independent Audit

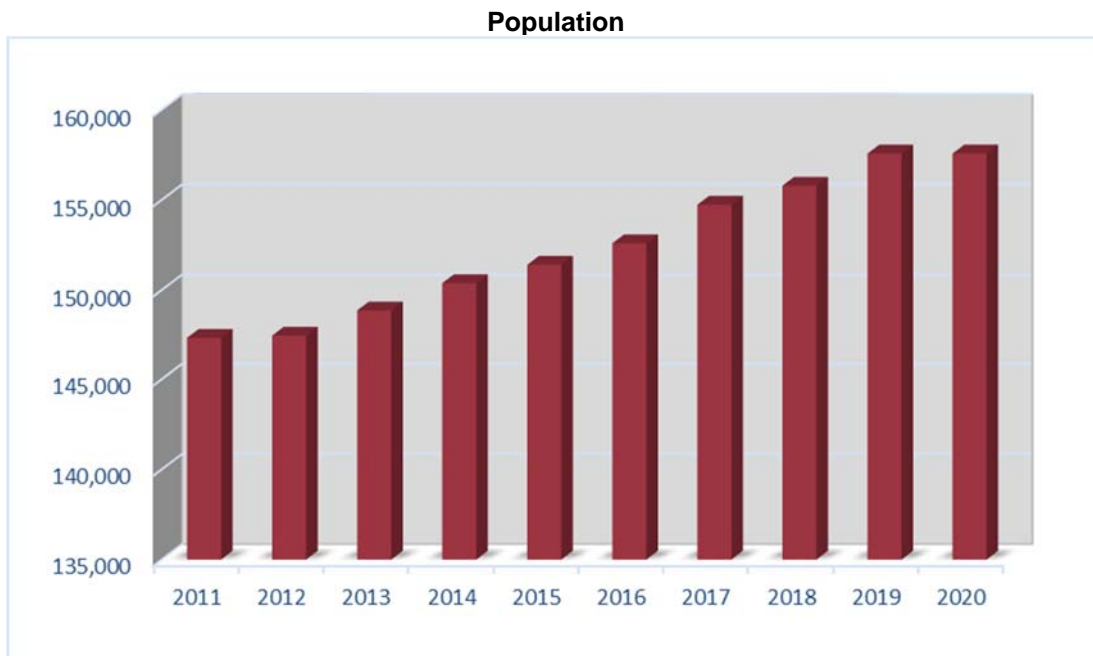
In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2020, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 157,574 people (2019 figure, the 2020 United States Census is not available at this time) reside within the County's 506 square miles, an increase of 1.2 percent since 2018 and an increase of 6.9 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 40,414 residents.



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

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

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

The County employs 856 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

This report's basic financial statements include the County's component unit, 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

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

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

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

Monitoring Incentives

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

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

reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements is immediate when increasing jobs in the geographical area (municipalities and townships) the business is located and expanding the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economy and Demographics at a Macroeconomic View

Located in the south-central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield's economic growth is partly due to its location adjacent to Franklin County and being part of the Columbus Metropolitan Statistical Area. Franklin County is home to the state capital, Columbus, which is the fastest growing metropolitan statistical area in the Midwest and the 14th largest city in America (2019 census estimates). A small portion of the City of Columbus is within the geographic borders of Fairfield County. The population and economic growth of the City of Columbus has spilled over and made significant contributions to the growth of Fairfield County.

The Ohio Development Services Agency predicts that between 2010 and 2040 that Fairfield County will grow by 28 percent with approximately 186,810 total residents. Fairfield County's population in 2019 was 157,574 and is growing faster than Ohio Development Services Agency's current projections. Population grew more than one percent in 2019 and is the fourth fastest growing county out of the 88 counties in Ohio, per the Census Bureau. The median household income was \$66,175 in 2019, ranking Fairfield County ninth in the State.

Much of this growth has been from highly educated, highly compensated professionals. These individuals have concentrated in the Northwest portion of the County. This is evidenced by the fact that between 2010 and 2020 there was a rapid change in population in the areas of the City of Canal Winchester, the City of Pickerington, and the Village of Lithopolis, according to the Mid-Ohio Regional Planning Commission population estimates. Other areas of the County also saw population growth but not as fast as this portion of the County. The City of Lancaster and the Villages of Bremen, Millersport, and Baltimore have also seen growth as well. According to Business First Book of Lists, three of our school districts are listed as one of the fastest growing districts in Central Ohio: Canal Winchester Local School District, Pickerington Local School District, and Bloom Carroll Local School District.

Housing construction continues to increase, predominantly in the northwestern part of the County. The years 2017 through 2020 averaged more than 600 new homes annually. That number is expected to increase as the City of Pickerington and Violet Township alone have plans for more than 2,000 new homes in the next three years.

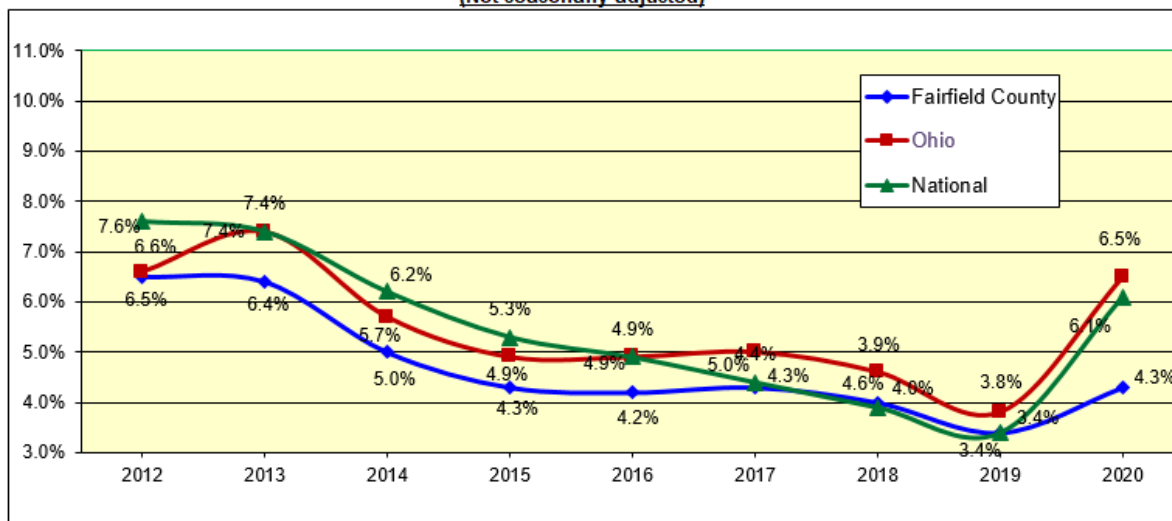
Fairfield County's education level continues to increase. When compared to other counties in the region that have a close tie to Franklin County (Logan, Madison, Pickaway, Franklin, Morrow, Knox, Licking, Union, and Delaware counties), Fairfield County has a similar percentage of residents across all levels of advanced education. Approximately 37 percent of adults 25 years and over have a college degree. Approximately 10 percent of the population has an Associate Degree, 18 percent has a bachelor's degree, and 9 percent has an advanced degree, according to the United States Census Bureau. Both associate degrees and advanced degrees have seen an increase in the past few years.

Fairfield County's growth in population also corresponds with a growth in the labor force. Between 2015 and 2019, Fairfield County's labor force increased from 72,100 to 75,100. In 2020, the labor force decreased to 73,400 due to the COVID-19 pandemic. Fairfield County's unemployment peaked at 14 percent in April of 2020, at the beginning of the State's shut down, but decreased to only 4.3 percent in December of 2020. The County's unemployment rank was the 21st lowest in the State in December. There were no large employers that permanently closed during the pandemic.

Wages are also increasing in Fairfield County. Between 2016 and 2020 the average annual wage for private employers increased by 10.1 percent, according to the Bureau of Labor Statistics. In the second quarter of 2020, the average annual wage was \$41,132 (in the second sector and the service sector); however, Fairfield County is seeing more job growth in the goods producing industries compared to the service industry. Healthcare, retail, hospitality, and manufacturing are the largest industries in the County.

During March of 2020, the COVID-19 pandemic began and the United States, the State of Ohio, and Fairfield County each declared a State of Emergency. During this time, unemployment rose across the nation. The County's unemployment rate of 3.4 percent in 2019 rose up to 14 percent in April of 2020 but decreased to 4.3 percent in December of 2020. The unemployment numbers have begun to decrease due to the United States, the State of Ohio, and the County reopening for business. The latest available information shows the County's April of 2021 unemployment rate is at 4.1 percent.

**2012 - 2020 Unemployment Rate
(Not seasonally adjusted)**



Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster is the County seat and the most populous city entirely within the County (Columbus is partly within the borders of Fairfield County). The City of Lancaster has two industrial parks that contribute to the economic development success of the community with tenants covering a diverse economic base. The latest information available shows the median age of a resident of Lancaster was 40 and the median household income was \$41,881, according to the United States Census Bureau.

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. Many of the top employers in the County are within the borders of the City of Lancaster including Fairfield Medical Center with 1,997 employees, Kroger with 1,248 employees, Pickerington Local School District with 1,237 employees, Fairfield County with 856 employees, and Lancaster City Schools with 794 employees, and Oneida (formerly Anchor Hocking) with 700 employees.

Construction of a \$2.4 million, 50,400 square-foot building with pre-cast concrete walls and 28 foot ceilings situated on 6.6 acres of land in Rockmill Industrial Park was completed during mid-year 2016. The completion of this building has resulted in increases in industrial site visits and leads increased dramatically. The building was recently used by Magna International in 2020 to operate a production line while it awaited completion of its facility. Interest in the area continued despite the COVID-19 pandemic with site visits nearing the previous year's totals. Lancaster had 31 business leads and 13 site visits. The Lancaster Port Authority continues to invest in property for future development. The Lancaster Community Improvement

Corporation dissolved and moved its assets to the Lancaster Port Authority. This moves development land under one organization and allows for quicker decisions regarding sale of land to businesses and developers.

3 Sigma, a company from Troy, Ohio, acquired the old Mondi Akrosil building in the Rock Mill Industrial Park. They hired approximately 12 people in 2020 to produce its specialty pressure sensitive adhesive products. Titan Plastics, a small manufacturer on the east side of Lancaster, built a facility on its property to expand out of its leased space and will add additional employees. Max Container continued to expand its eastside operation with the purchase of three lots. It is adding a crane company to its building and built the Max Venue, a 30,000 square foot event center located in Lancaster. Blue Label Digital is on its second expansion. They expect to hire another 20 people as part of the expansion. Oneida/Anchor Hocking got another tank online and added another 120 jobs.

Magna International completed its 200,000 square foot building in Rock Mill Industrial Park. Magna Columbus Seating began producing seat frames for sport utility vehicles in 2020. The \$14 million building is state-of-the-art and includes numerous robotic welding cells. It began mass hiring at the end of 2020 and will continue into 2021. Another previously announced project broke ground and made significant progress on its building. South Central Power Company will consolidate its operations from three different facilities into a new headquarters in Rock Mill Industrial Park. There will be 180 jobs at this new facility.

Lancaster City Schools began working on plans for their new high school. Resident voters passed a levy in 2019. The new high school will complete Lancaster City School District's goal to have all new buildings. The new high school will be built on its current property. Previously, all of Lancaster City School District's elementary schools were rebuilt. The new Thomas Ewing Junior High School opened its doors at the beginning of 2020 (until COVID-19 caused them to shut their doors for the remainder of the school year in March of 2020 to reopen on a hybrid learning model in the fall of 2020). The new General Sherman Junior High School broke ground at its new location on the north end of Lancaster in 2019 and was completed for the beginning of the school year in August of 2020. The City of Lancaster also passed a .45 percent income tax levy in November of 2020 that will add \$5 million to the City of Lancaster's operating budget. This was the City of Lancaster's third attempt to pass the levy.

Lancaster continues to serve as a regional retail and services hub. Shoppers from nearby villages and southern and eastern Appalachian counties come to Lancaster as the regional draw for retail. The area is also a hub for medical services for the surrounding counties and communities. Fairfield Medical Center is the largest employer in the County and is one of the busiest hospitals (by patient admissions) in Central Ohio. During 2020, Fairfield Medical Center spent most its time responding to the COVID-19 pandemic.

Part of Lancaster's success comes from its attractive historic downtown. The downtown and surrounding neighborhoods had seen substantial investment and projects in previous years. With the pandemic, most new activity was paused in 2020. Destination Downtown Lancaster and the City of Lancaster shifted focus to support these small businesses. The City of Lancaster received a Community Development Block Grant for COVID-19 relief. It created a grant program to offer \$10,000 to businesses that were negatively impacted by the pandemic.

Lancaster has also seen growth in housing and commercial activity. Two new assisted living facilities will open in the near future. The former Timertop property has been annexed into the City of Lancaster and will include mixed use developments. The Lancaster Port Authority is also working in one of its two Opportunity Zones to build multifamily housing to help address the shortage of affordable housing.

The City of Pickerington and Violet Township

The City of Pickerington and Violet Township is home to the eighth wealthiest zip code in Central Ohio. With a median age of 35 years and a median household income of \$92,783, Pickerington, according to the United States Census Bureau, is a community that is attracting younger, educated workers that are helping to contribute to the economy. Its population is growing and so is the household income, which saw an approximate 9 percent jump in 2020 compared to the previous years.

Fairfield County, Ohio

Pickerington continues to establish itself as a healthcare hub. OSU Wexner Medical Center began building its first location in the County, a \$2.2 million primary care office in Pickerington. It will provide 15 jobs to the area and is slated to open in May of 2021. Ashton Crossing Business Park was built in 2020 and will hold a title office as well as other storefronts.

The City of Pickerington purchased land adjacent to Pickerington Road to help guide development.

Pickerington's growth continues on the residential side with its largest growth since 2005. Violet Township saw building permits jump by 50 percent last year and new housing double. That growth will continue. Between 2018 and 2023 there will be 1,801 new housing units in the City of Pickerington and Violet Township. The largest of which will be a 334 home development by Rockford Homes at Tollgate Road. Other large complexes include Overland Park Apartments with 175 units, Wellington with 254 homes, Meadowmoore Reserve with 192 homes, Heron Crossing with 180 homes, and Heron West with 137 homes.

With this 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. The County, the City of Pickerington, and Violet Township continue to work with Mid-Ohio Regional Planning Commission on developing plans for a connector road between State Route 33 and I-70 to relieve traffic and spur development. Discussion has also begun on improvements at I-70 in Pickerington with hopes for a second interchange.

Violet Township created a grant program to support businesses suffering from the pandemic. It used Cares Act funds to distribute \$65,000 to 15 businesses and non-profits. Violet Township voters passed a renewal road levy which will continue to generate nearly \$1 million per year in funds for paving and street repairs.

The City of Canal Winchester

The City of Canal Winchester is partially within Fairfield County (about 12 percent of its current municipal boundaries are within Fairfield County with the remainder in Franklin County). A majority of its industrially zoned land is and business parks are on the Fairfield County side of the border. The median household income in Canal Winchester is \$90,172 and the median age is 41 years old according to the United States Census.

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 continue. Opus, the developer of two speculative buildings in Canal Winchester, said that it received more interest in its new 500,000 square foot building than it has in any speculative building in the past 10 years. In total, Canal Winchester has seen 1.7 million square feet in warehouses built in the past two years. Kenco, a third-party logistics supplier that distributes baby products, has already leased 200,000 square feet and will be hiring 40 people. Another 260,000 square feet is also in the process of being leased.

Skelton Truck lines opened a new terminal and added 35 jobs to the area. GC Pallett acquired and renovated a building to add 12 jobs. Fairfield Inn completed construction on a new hotel that will add 34 jobs. Aerosport Additive built a 2,500 square foot expansion and added 3D printers to its operation.

Canal Winchester continues to have an eye on growth as it annexed 75 acres to add to its Canal Pointe Industrial Park. The total acreage of the addition is 101 acres, with 26 of those acres in Franklin County.

Fairfield County Department of Economic and Workforce Development

The staff of the Fairfield County Economic and Workforce Development Department serves as the support to the Fairfield 33 Development Alliance. This public-private nonprofit organization was formed in 2001 to focus on building a bypass around Lancaster and transitioned to a marketing organization in 2007. Its role is to market the U.S. Route 33 area, retain and expand existing companies and attract new investment,

advocate for businesses and growth in the community, and development of the local workforce. The Board is composed of local businesses as well as city, township, and County officials. The Alliance has set forth goals of \$500 million in investment, 7,500 new jobs, and a 25 percent growth in average wages by 2027. The Economic Development Departments of Pickerington, Canal Winchester, Lancaster, Violet Township, Fairfield County, and the Pickerington, Lancaster, and Canal Winchester Chambers of Commerce work together as the operating committee to help achieve these goals. The Alliance has made impressive progress towards these goals. By the end of 2020, the Alliance has helped bring \$295.9 million dollars in investments to the area. The COVID-19 pandemic has impacted the job growth but looking at the latest annual numbers released from the Bureau of Labor Statistics for 2019, there have been 1,433 jobs added and wages have increased by approximately 10 percent. Job growth has skewed toward goods producing industries, which are the target industries of the Alliance. Fairfield County was also ranked 24th for large counties in Economic Modeling, LLC's (EMSI), a labor market analytics firm, talent attraction scorecard. It was the highest ranking in not only Ohio, but all of the Midwest.

The Alliance created a new website, Fairfield33Jobs.com. This website is part of a marketing campaign selling the merits of working closer to home as a way to recruit new employees to businesses in our County.

Manufacturing jobs still account for 10 percent of County employment and 29 percent of its Gross Domestic Product. Many of the County's largest employers are engaged in manufacturing processes but the impending retirement of the baby boomers have left manufacturers nationwide without the skilled labor pool that is necessary for them to continue to make goods. The Alliance continues to try to raise awareness of these careers but the pandemic caused the Alliance to cancel its Engineering Technology Summer Camp and its October Manufacturing Month programs.

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

Long-Term Financial Planning

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

The Board of County Commissioners target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five-year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2020, the County met the targeted minimum unassigned fund balance due to careful planning by the County. Revenues from the permanent sales tax increase of one-quarter of one percent in 2013, casino revenues, and the stability of property tax revenues contribute to the County's good fiscal condition.

When the COVID-19 pandemic began in 2020, County officials declared a State of Emergency and immediately recognized the need to review and reduce budgeted expenditures. Capital projects were evaluated and determined to be either crucial and would continue for the current budget, or whether they could be delayed until further data and funds were available. The County also implemented a hiring freeze for new personnel that were included in the 2020 budget and did not fill vacant positions. Due to the federal government CARES Act funding, the County ended 2020 in a very positive position. COVID-19 is also mentioned in Note 28 to the Basic Financial Statements.

Major Projects

The office of Economic and Workforce Development has opened the Fairfield County Workforce Center. This center was partially funded through the State of Ohio's budget and provides training in logistics, manufacturing, skilled trades, and healthcare. Programming is offered through Hocking College and Ohio University Lancaster Campus. The 72,000 square foot building was previously used as offices for the Fairfield County Board of Developmental Disabilities. The goal is to offer short-term, stackable certificates that can help get individuals retrained into in-demand careers in Fairfield County.

Relevant Financial Policies

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

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

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

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

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

Major Initiatives

The Fairfield County Economic and Workforce Development Department works to administer, design, and implement plans and programs to stimulate the economy as well as workforce development. The Department's major areas of work include new business attraction, business retention and expansion, small business development, workforce programming, and support of infrastructure projects.

The Department administers four programs related to economic development and three programs related to workforce development. The Revolving Loan Fund (RLF) can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. A nine-member committee provides guidance for the loan program. The County applied for and was awarded a \$913,000 grant from Economic Development Administration (EDA) as part of the federal CARES Act funding, nothing was received in 2020. This fund allows 0 percent loans to be given to businesses recovering from the pandemic. All funds that are expended before August of 2022 can be utilized to create a new revolving loan fund after the CARES Act funding has

Fairfield County, Ohio

expired. The revolving loan fund now has access to three separate pools of money: the EDA RLF, the EDA Emergency COVID Relief RLF, and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of State of Ohio CDBG dollars in other forms. Since 1993 the RLF has made more than 77 loans and provided more than \$3.6 million in funding. This total leveraged more than \$23 million in private sector investment to create or retain approximately 1,500 jobs in Fairfield County.

In response to COVID-19, the Department allowed its current loan recipients to defer their payments up to one year. It also offered easier terms for new loan applicants. In 2020, the RLF awarded two loans. These two loans were from the traditional EDA RLF and the third was for the EDA Emergency COVID Relief RLF. The County awarded a grant to Fun Bus to purchase new sterilization equipment for its buses. Also awarded was Maverick Equipment, which the County helped secure a third location for this business and the first in Central Ohio. Maverick, located in Rushcreek Township, hired 7 people to alter and repair heavy equipment in the recycling industry. In late 2020, the County agreed to a loan to Outerbelt Brewery to purchase a canning line for its operation to help it diversify its business in the wake of COVID, this loan actually transpired in 2021.

The County Workforce Development Training Grant can be used to incentivize companies locating or expanding in the County. The County continues to distribute the grant to Magna International as part of Magna's agreement for locating in the county.

The Department provides staffing assistance to the Fairfield County Port Authority. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five-member board meets on a regular basis to discuss continuing efforts to promote the availability of the port as a financing alternative for projects.

The Department also employs Enterprise Zone agreements to incentivize new job creation or retention and is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC annually reviews Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations. In 2020, a local manufacturer, Blue Label Digital, used the Enterprise Zone as part of a second expansion project and will result in a new addition to their facility and as many as 12 new jobs. Taxes for Blue Label will not be abated until 2021.

The Department administers the Area 20 Workforce Development Board which oversees Workforce Innovation and Opportunity Act (WIOA) funding for a five-county area. The Department is the administrative and fiscal agent for Area 20, also known as the South Central Ohio Workforce Partnership. The area served includes Fairfield, Pickaway, Hocking, Vinton, and Ross Counties. The Board is comprised of 25 individuals from the five counties. The majority of Board members are from the business sector, with other members being from Labor Unions, Education, Community Based Organizations, Opportunities for Ohioans with Disabilities, and Wagner-Peyser Unemployment. The Board oversees the one-stop centers in each county and coordinates efforts to help service thousands of job seekers in the community. This includes training, apprenticeships, and basic education. This includes retraining adults, youth, and dislocated workers toward in-demand careers. It also works with businesses to help provide workforce programs for their employees as well as offer Rapid Response efforts for mass layoffs.

In 2020, the Economic and Workforce Development Department added an employee to focus on WIOA and workforce programming. The Department was able to secure two WIOA grants in 2020. It expanded employer services by contracting with Goodwill of Ross County and procured an in-depth workforce study to be completed during the first half of 2021. Virtual Career Fair software was purchased in response to the pandemic.

The Career Readiness Program prepares local students for careers immediately after high school. This program is in partnership with all of the local school districts in the County. It is funded by six school districts with a match by the Fairfield 33 Development Alliance. Grants were also secured through the Fairfield County Foundation and the Bill and Melinda Gates Foundation via the Ohio Mayors' Alliance. These funds are used to employ two Career Navigators through the Educational Services Center and market the program. These Navigators worked with seniors to help them attain a Career Readiness Endorsement to show local employers that they are ready for a job after high school. It includes tours of local businesses,

guest speakers, resume writing, mock interviews, and a job fair. There were 175 students that achieved the Endorsement at the end of the 2019-2020 school year, although the pandemic caused the cancellation of the Career Expo and Signing Day. Efforts were made to connect virtually with many students and businesses.

In 2019, the County undertook a project to convert a former Fairfield County Developmental Disabilities building into a workforce center. The Fairfield County Port Authority received \$1.25 million from the State of Ohio to assist with equipment for a new workforce training center. It is a joint effort between the Port Authority, Ohio University Lancaster Campus, Hocking College, and Fairfield County to train local residents on in-demand careers in manufacturing, construction trades, and healthcare. The 72,000 square foot building received various upgrades and added furniture and electronics to make it conducive for a training environment. Magna International will use it for its apprenticeship program and has loaned equipment to be used for applicant screening/training. An HVAC training program was run through the center in October of 2020, the first programming. A lease has been negotiated with a local business, Carriage House Printery, that needed to expand quickly due to its Personal Protective Equipment (PPE) production. While Carriage House is constructing a new building, space was provided so they could expand their sewing operation.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2019. This was the 31st consecutive year the County received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2019 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 19th consecutive year the County has received this prestigious award.

Acknowledgments

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

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

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

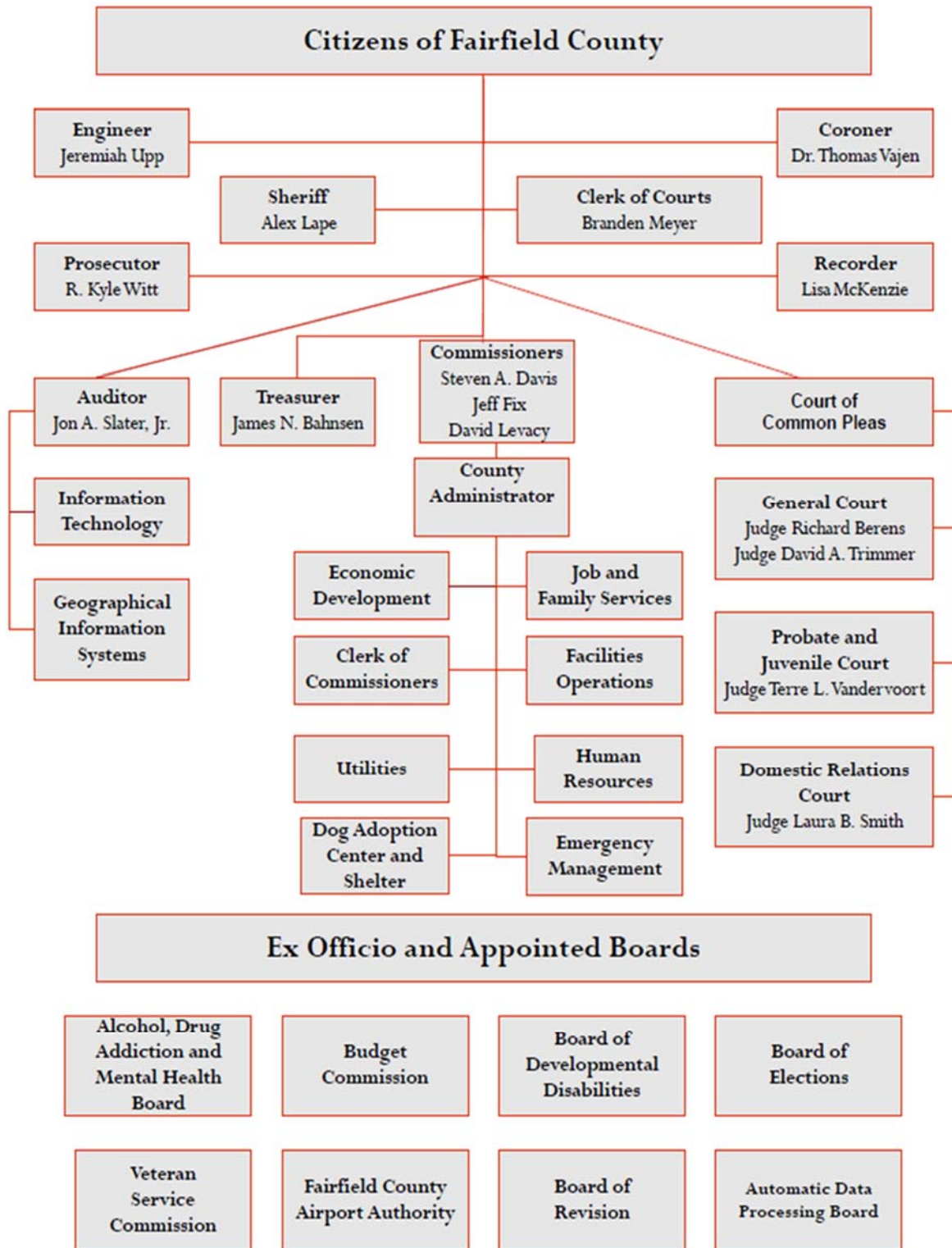
Respectfully submitted,



Jon A. Slater, Jr.

June 24, 2021

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2020



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2020

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



Government Finance Officers Association

**Certificate of
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Presented to

**Fairfield County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Financial Section



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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, 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; and Child/Adult Protective Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. We did not modify our opinion regarding this matter.

As discussed in Note 28 to the financial statements the financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2021

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Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2020
 (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, 2020. 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 2020 are as follows:

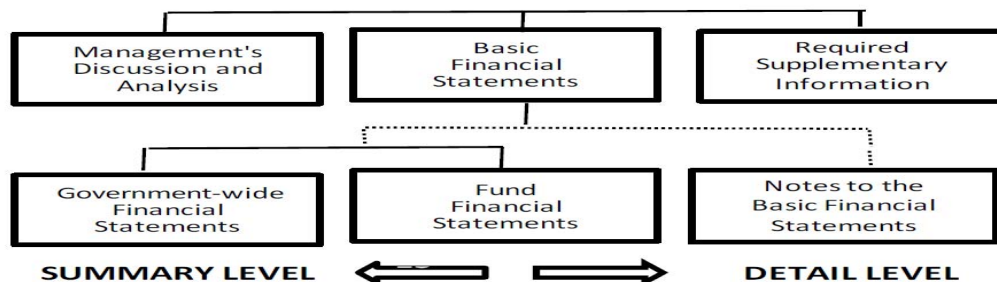
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2020, by \$280,057,227 net position. Of this amount, (\$29,849,176) was the deficit unrestricted net position portion.
- The County's total net position increased by 12.11 percent, or \$30,257,408 from the total net position at the beginning of the year 2020 as restated due to the implementation of GASB 83, Certain Asset Retirement Obligations.
- At the end of the current year, the County's governmental activities reported total net position of \$212,341,011 an increase of \$25,602,875 from the prior year as restated. Of this amount, (\$52,585,496) is the deficit unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$35,395,890, which represents a 55.6 percent increase from the prior year and represents 95.5 percent of total General Fund expenditures.
- The County received \$8,353,610 in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding which was reported in the County's Coronavirus Relief Special Revenue Fund.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$4,210,257 or 8.1 percent, during the current year.
- Net pension liability decreased \$21,623,203 or 27.9 percent during the year.

Overview of the Financial Statements

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

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

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



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

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

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

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

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

Figure 2				
Major Features of Fairfield County's Government-wide and Fund Financial Statements				
	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and the County's discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, 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, 2020
 (Unaudited)

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

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

Fund Financial Statements

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

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

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

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 48 through 127 of this report.

Government-wide Financial Analysis

During 2020, as shown in the table below, the combined net position of the County's primary government increased \$30,257,408 or 12.1 percent. Net position reported for governmental activities increased \$25,602,875 or 13.7 percent and business-type activities increased \$4,654,533 or 7.4 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, 2020, with comparatives as of December 31, 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019 *	2020	2019 *	2020	2019 *
Assets:						
Current and Other Noncurrent Assets	\$ 186,361,722	\$158,489,634	\$ 29,131,234	\$ 24,223,494	\$ 215,492,956	\$ 182,713,128
Capital Assets	211,952,283	210,357,008	56,910,206	58,944,707	268,862,489	269,301,715
Total Assets	398,314,005	368,846,642	86,041,440	83,168,201	484,355,445	452,014,843
Deferred Outflows of Resources:						
Deferred Charge on Refunding	226,877	319,978	447,980	571,868	674,857	891,846
Asset Retirement Obligation	104,105	115,315	713,594	739,361	817,699	854,676
Pension	8,751,303	22,363,815	193,816	501,882	8,945,119	22,865,697
OPEB	5,846,220	2,823,124	132,414	63,662	5,978,634	2,886,786
Total Deferred Outflows of Resources	14,928,505	25,622,232	1,487,804	1,876,773	16,416,309	27,499,005
Liabilities:						
Current and Other Liabilities	8,963,458	9,455,660	1,119,262	930,362	10,082,720	10,386,022
Long-Term Liabilities:						
Due Within One Year	5,043,033	5,016,342	2,330,815	2,325,053	7,373,848	7,341,395
Net Pension Liability	54,641,046	75,783,561	1,210,398	1,691,086	55,851,444	77,474,647
Net OPEB Liability	36,395,245	34,670,399	827,164	787,964	37,222,409	35,458,363
Other Amounts Due In More Than One Year	33,268,693	35,365,529	13,876,715	16,217,818	47,145,408	51,583,347
Total Liabilities	138,311,475	160,291,491	19,364,354	21,952,283	157,675,829	182,243,774
Deferred Inflows of Resources:						
Property Taxes	45,187,646	45,806,394	-	-	45,187,646	45,806,394
Deferred Charge on Refunding	40,898	-	59,708	-	100,606	-
Pension	11,875,273	1,371,796	266,934	27,928	12,142,207	1,399,724
OPEB	5,486,207	261,057	122,032	3,080	5,608,239	264,137
Total Deferred Inflows of Resources	62,590,024	47,439,247	448,674	31,008	63,038,698	47,470,255
Net Position:						
Net Investment in Capital Assets	179,172,841	176,457,060	43,671,496	43,587,308	222,844,337	220,044,368
Restricted	85,753,666	68,993,381	1,308,400	1,422,693	87,062,066	70,416,074
Unrestricted (Deficits)	(52,585,496)	(58,712,305)	22,736,320	18,051,682	(29,849,176)	(40,660,623)
Total Net Position	\$ 212,341,011	\$186,738,136	\$ 67,716,216	\$ 63,061,683	\$ 280,057,227	\$ 249,799,819

*GASB Statement No. 83 was implemented during 2020 which restated 2019. See Note 3 for additional details on the restatement.

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

At December 31, 2020, the primary government's net investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt along with any related deferred outflows/inflows of resources, was \$222,844,337. 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 \$32,340,602. For governmental activities, the \$27,872,088 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents and intergovernmental receivables. Equity in pooled cash and cash equivalents increased \$22,882,179 due to the following: a cut in expenses by the County Commissioners when the COVID-19 pandemic occurred; increases in property taxes revenue during 2020 due to the increase in assessed valuations after the reappraisal that took effect in January 1, 2020; a new 1.0 mill levy for the Fairfield County Alcohol, Drug, and Mental Health department which was passed in November of 2018 and collections began in 2020; a .5 mill renewal levy for the Fairfield County Older Adult Services department that was passed in November of 2018 and collections began on January 1, 2020; and the CARES Act funding from the federal government which covered certain expenses that would have normally been paid by the County funds. Public utility assessed values have also seen an increase due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal tax payer for public utility tax in 2020. Their assessed valuation increased in the amount of \$107,934,250 from 2019 to 2020 due to the installation of a new gas line and pump station in Berne Township. Intergovernmental receivables increased during 2020 compared to 2019 in the amount of \$4,798,295 due to the following: a 2020 reimbursement from the Ohio Bureau of Workers' Compensation announced in late 2020 by the Ohio Governor; an increase in developmental disabilities grants, mental health grants, airport construction grants, and Ohio Department of Transportation grant funding available from the State and federal government; and an increase in homestead and rollback receivables due to the increase in assessed valuations and new tax levies. The increase in capital assets for governmental type activities was due primarily to current year additions exceeding the current year's depreciation. The County

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had some renovation projects, road and bridge projects, and large vehicle purchases during 2020 and some that contributed to the increase in capital assets. The most of the new vehicle purchases were due to safety concerns with the COVID-19 pandemic due to cleaning restrictions in order to keep the public citizens safe.

Liabilities in governmental activities saw decreases primarily in the net pension liability which were offset by an increase in the net OPEB liability. The net pension liability decrease and the net OPEB liability increase represent the County's proportionate share of pension and OPEB benefits attributed to active and inactive employees' past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS traditional and combined plans and the STRS plan. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and OPEB liability. Governmental activities also had decreases in current and other liabilities in the amount of \$492,202, which was mainly attributed to the timing of pay period end dates and pay dates from 2019 to 2020, employees were paid on the last day of the year in 2020. Increases in accounts payable and contracts payable offsets the decrease in accrued wages and benefits payable. These increases are also due to timing of bills received and paid from one year to the next. The decrease in long-term liabilities due in more than one year are primarily due to scheduled payments of general obligation bonds during the year.

Governmental activities deferred outflows decreased \$10,693,727 primarily due to fluctuations in deferred outflow information provided by the OPERS Traditional Plan. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. While deferred outflows resulted in a decrease, deferred inflows in governmental activities resulted in an increase in the amount of \$15,728,627 for the total of pension and OPEB due to information provided by OPERS. Deferred inflows for property taxes decreased slightly in the amount of \$618,748 and deferred charge on refunding increased \$40,898 due to the 2020 debt refunding discussed later on.

The \$4,907,740 increase in business-type activities current and other noncurrent assets is primarily due to an increase in cash balances. The business-type activities cash balances increased due to an increase in charges for services as a result of an increase in the rates charged to customers and an increase in daily average sewer and water treatments. Current and other liabilities remained fairly consistent with an increase in the amount of \$188,900. This increase is primarily due to an increase in accounts payable in the amount of \$76,714 and an increase in contracts payable in the amount of \$33,011 due to the increase in construction and renovation projects during 2020. Customer deposits payable increased in the amount of \$114,873 due to increases in required customer deposits for new customers moving into existing homes versus amounts charged to prior customers. These increases in expenses were offset by a decrease in accrued wages and benefits payable due to the timing of pay periods from 2019 to 2020. There were decreases in overall outstanding debt and decreases in the net pension liability that attributed to decreases in total liabilities. The decrease in business-type activities capital assets was due to current year depreciation exceeding current year additions of capital assets.

Restricted net position was \$87,062,066 and unrestricted net position was deficit in the amount of (\$29,849,176). Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2020, and a comparative analysis with the year ended December 31, 2019.

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Primary Government - Statement of Activities
For the year ended December 31, 2020, with comparatives for the year ended December 31, 2019

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for Services	\$ 24,474,824	\$ 23,138,425	\$ 9,711,194	\$ 8,890,275	\$ 34,186,018	\$ 32,028,700
Operating Grants, Contributions, and Interest	48,844,350	39,344,533	-	-	48,844,350	39,344,533
Capital Grants, Contributions, and Interest	4,263,591	945,891	2,752,260	2,667,215	7,015,851	3,613,106
Total Program Revenues	77,582,765	63,428,849	12,463,454	11,557,490	90,046,219	74,986,339
General Revenues:						
Property Taxes	44,551,706	36,232,755	-	-	44,551,706	36,232,755
Permissive Real Property Transfer Taxes	2,919,274	2,449,670	-	-	2,919,274	2,449,670
Lodging Taxes	350,813	519,326	-	-	350,813	519,326
Sales Taxes	23,335,206	22,709,068	-	-	23,335,206	22,709,068
Intergovernmental	4,244,598	4,434,958	-	-	4,244,598	4,434,958
Unrestricted Interest	1,676,646	3,592,037	17,659	18,763	1,694,305	3,610,800
Unrestricted Contributions	3,540	3,500	-	-	3,540	3,500
Gain on Sale of Capital Assets ...	-	-	2,726	5,336	2,726	5,336
Other	3,521,718	1,635,634	36,251	25,962	3,557,969	1,661,596
Total General Revenues	80,603,501	71,576,948	56,636	50,061	80,660,137	71,627,009
Total Revenues.....	158,186,266	135,005,797	12,520,090	11,607,551	170,706,356	146,613,348
Expenses:						
General Government:						
Legislative and Executive	18,221,816	19,695,531	-	-	18,221,816	19,695,531
Intergovernmental	1,811,142	2,361,477	-	-	1,811,142	2,361,477
Judicial	7,791,342	8,468,554	-	-	7,791,342	8,468,554
Public Safety	25,766,807	27,202,067	-	-	25,766,807	27,202,067
Intergovernmental	365,161	394,013	-	-	365,161	394,013
External Portion	588,369	592,073	-	-	588,369	592,073
Public Works	13,572,530	13,706,603	-	-	13,572,530	13,706,603
External Portion	304,157	309,647	-	-	304,157	309,647
Health	27,892,750	27,815,291	-	-	27,892,750	27,815,291
Human Services	33,755,959	32,870,167	-	-	33,755,959	32,870,167
External Portion	44,876	54,443	-	-	44,876	54,443
Urban Redevelopment and Housing	154,410	58,925	-	-	154,410	58,925
Intergovernmental	813,729	394,436	-	-	813,729	394,436
Transportation	321,951	280,995	-	-	321,951	280,995
Interest and Fiscal Charges	1,178,392	1,348,832	-	-	1,178,392	1,348,832
Sewer System	-	-	4,200,989	4,342,334	4,200,989	4,342,334
Water System	-	-	3,664,568	3,647,143	3,664,568	3,647,143
Total Expenses.....	132,583,391	135,553,054	7,865,557	7,989,477	140,448,948	143,542,531
Increase (Decrease) in Net Position ...	25,602,875	(547,257)	4,654,533	3,618,074	30,257,408	3,070,817
Net Position - Beginning of Year *.....	186,738,136	187,285,393	63,061,683	59,443,609	249,799,819	246,729,002
Net Position - End of Year.....	\$212,341,011	\$186,738,136	\$ 67,716,216	\$ 63,061,683	\$280,057,227	\$ 249,799,819

*GASB Statement No. 83 was implemented during 2020 which restated 2019. See Note 3 for additional details on the restatement.

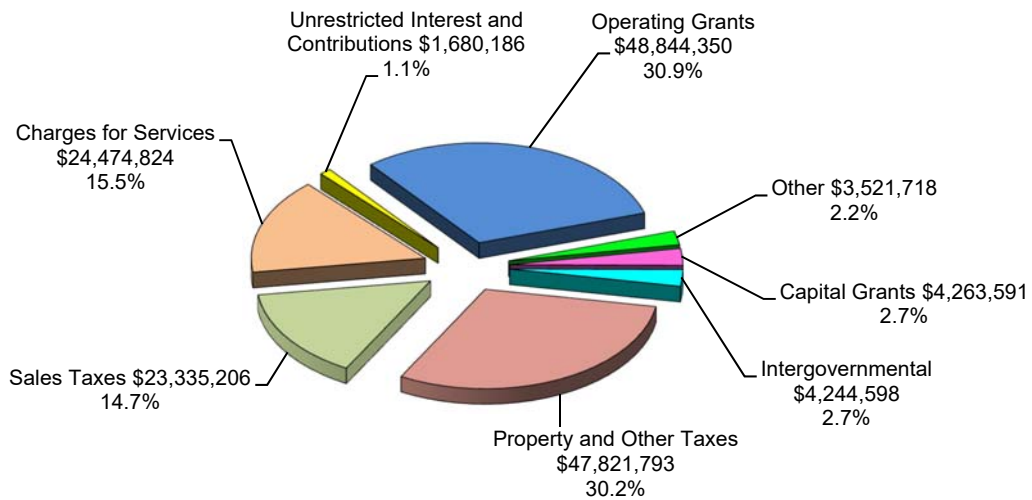
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Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 33.6 percent of total governmental revenues, with taxes providing 45.0 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 2020 were \$53,107,941. The increase in operating grants, contributions, and interest in 2020 compared to 2019 is due mainly to the federal CARES Act funding allocated to the County in the amount of \$8,353,610. Another reason for the increase in intergovernmental revenues is due to the increase in State and federal grants received by the County Engineer for road and bridge projects. Property, permissive real property transfer, and lodging taxes revenues were \$47,821,793 (30.2 percent of total governmental revenues) while sales taxes were \$23,335,206 (14.8 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined, provided 78.6 percent of the County's total governmental revenues. Property taxes increased in 2020 due to increases in the assessed values from 2019 to 2020 in the amount of \$708,913,670 due to the revaluation completed in 2019 for tax collections in 2020, the increase of 1.3 in millage due to new tax levies for 2020, along with increases in the housing market, and the increase in public utility company assets within the County as discussed prior. Permissive real property transfer taxes remained fairly constant from the prior year. Sales taxes increased due to money being placed into the local economy by the federal government's COVID-19 stimulus and relief measures provided during the pandemic.

The County received \$24,474,824 or 15.5 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



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The County's largest expenses are located in human services activities at 25.5 percent of total expenses, health activities at 21 percent of total expenses, and public safety activities at 19.4 percent of total expenses. Each of these expenses decreased in 2020 primarily due to the recognition of the net pension liability, which decreased in 2020, and the large number of employees located in these service areas.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$55,000,626.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2020

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	\$ 18,221,816	\$ 8,303,930	45.57%	6.26%
Intergovernmental	1,811,142	1,811,142	100.00%	1.37%
Judicial	7,791,342	4,657,424	59.78%	3.51%
Public safety	25,766,807	15,187,606	58.94%	11.46%
Intergovernmental	365,161	40,306	11.04%	0.03%
External Portion	588,369	(16,113)	(2.74%)	(0.01%)
Public works	13,572,530	(1,451,971)	(10.70%)	(1.10%)
External Portion	304,157	(8,329)	(2.74%)	(0.01%)
Health	27,892,750	14,184,767	50.85%	10.70%
Human services	33,755,959	9,929,896	29.42%	7.49%
External Portion	44,876	(1,229)	(2.74%)	(0.00%)
Urban redevelopment and housing	154,410	49,125	31.81%	0.04%
Intergovernmental	813,729	813,729	100.00%	0.61%
Transportation	321,951	321,951	100.00%	0.24%
Interest and fiscal charges	1,178,392	1,178,392	100.00%	0.89%
Total expenses	<u>\$ 132,583,391</u>	<u>\$ 55,000,626</u>		<u>41.48%</u>

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Business-type Activities

The net position for business-type activities increased from 2019 by 7.4 percent due mainly to the increase in rates charged to customers. The major revenue source was charges for services in the amount of \$9,711,194.

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, 2020, the County's governmental funds reported combined ending fund balances of \$113,957,486, an increase of \$27,064,332 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes, State and federal grants due mainly to the federal CARES Act funding, and increases in sales tax revenue. \$22,128,012 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 27 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2020, unassigned fund balance was \$22,274,866, while total fund balance was \$35,395,890. 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 60.1 percent to total General Fund expenditures, while total fund balance represents 95.5 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$12,650,538 during the current year compared to a \$4,396,692 decrease in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$1.5 million from the prior year while General Fund expenditures decreased \$5.2 million from the prior year. The largest increases in revenues were in other, property taxes, and sales taxes revenue. The increase in other revenue was due to the 2020 refund from the Ohio Bureau of Workers' Compensation in the amount of \$1,550,331 announced by the Ohio Governor, Mike DeWine, in late 2020. Property taxes revenue increased in the amount of \$1,585,577 due to the increase in assessed valuations in 2020 as discussed earlier. Sales taxes revenue increased \$783,220 due to the federal government's COVID-19 stimulus and relief measures provided during the pandemic. Increased revenues were offset by decreases in intergovernmental revenues in the amount of \$1,458,123 and decreases in interest in the amount of \$1,904,401. In 2019, the General Fund received money from the Ohio Secretary of State in the amount of \$1,404,492 for the purchase of new voting machines for the board of elections department, this did not reoccur in 2020. Interest decreased due to a decrease in interest rates of various types of investments throughout the year. Expenditures decreased from 2019 to 2020 in the amount of \$5,241,039 due to the federal CARES Act funding allocation which allowed for certain expenses to be paid from the Coronavirus Relief Special Revenue Fund that normally would be paid from the General Fund.

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- Other financing sources (uses) increased \$1,532,137 from 2019 to 2020. This increase was mainly due to a \$1,557,252 decrease in transfers out for 2020 due to the COVID-19 pandemic and the County cutting unnecessary projects for 2020 and a decrease in debt service requirements due to the 2020 refunding of debt, discussed later. Transfers out of the General Fund consist of annual allocations for various funds, grant matches, permanent improvement projects, and monies for debt service payments. Transfers in decreased \$63,012 in 2020 due to less closing of unused funds and no surplus of funds in other funds. Sale of capital assets increased by \$37,224 from 2019 to 2020.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2020, was \$2,056,775 compared to prior year of \$1,054,506. Revenues increased \$1,798,431 mainly due to an increase in charges for services of \$1,812,142 from shared cost contracts due to an increase in caseloads due to the COVID-19 pandemic. Intergovernmental revenues from State and federal grants remained fairly consistent with a slight decrease in the amount of \$13,049. Expenditures increased from 2019 to 2020 in the amount of \$931,555. This increase in expenses is a direct result of increases in revenues due to Community Service programs being administered when the money is available through grants and shared costs to provide for those programs. Other financing sources increased \$15,344 as a result of an increase of \$88,903 in inception of capital leases due to new copier leases, a decrease in transfers in from the General Fund for their annual allocations in the amount of \$71,556, and a decrease in sale of capital assets of \$2,003. There was an overall net increase in fund balance in the amount of \$1,002,269.

The fund balance of the Developmental Disabilities Fund at year-end is \$27,216,103, an increase of \$5,150,347 or 23.3 percent, from 2019. The increase in fund balance was primarily due to revenues exceeding expenditures by \$5,149,623. The largest increase in revenue is reflected in property taxes which were offset by a decrease in intergovernmental revenues. Property taxes increased in the amount of \$929,708 resulting from increases in assessed valuations in 2020 as discussed earlier. The decrease in intergovernmental revenues is due to a decrease in State and federal grants available for 2020. Expenditures decreased in 2020 compared to 2019 due to the COVID-19 pandemic in March of 2020 which shutdown Developmental Disabilities' school for the remaining part of the 2020 school year. This meant there were less expenses required since students were not in school. Other financing sources (uses) had an increase in sale of capital assets in the amount of \$724 due to the sale of equipment, a decrease in inception of capital leases due to no new leases, and a decrease in transfers out in the amount of \$1,600,000. Developmental Disabilities transferred \$1,600,000 in 2019 to the Developmental Disabilities Facilities Capital Projects Fund for additional renovations and maintenance needed on the aging school building and playground which did not reoccur in 2020.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board (ADAMH) Fund at December 31, 2020, is \$8,485,322, an increase of \$3,294,846 from the prior year. The increase in fund balance is primarily due to an increase in property tax collections due to the increase in assessed valuations as discussed prior and due to the new 1.0 mill levy 10 year levy passed by voters in November of 2018 for which collections began in January of 2020. Intergovernmental revenues also increased due to the increase in homestead and rollback for the new levy and increases in State and federal monies available for mental health programs. Expenditures increased by \$1,375,586 due to costs in providing services, the increases in client needs related to mental health assistance, and the new funding available through the new 1.0 mill levy. ADAMH has seen a large increase in drug addiction cases over the last several years and the new 1.0 mill levy was passed by voters to help ADAMH cope with the increase in addictions and mental health related services.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2020, is \$7,762,839, an increase of \$501,253 from the prior year. The increase in fund balance is primarily due to an increase in property tax collections due to the increase in assessed valuations as discussed prior. Expenditures increased by \$1,487,677 which was due to costs in providing services resulting from increases in caseloads and other additional services provided through the new levy approved in 2017 in which collections began in 2018.

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Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$2,911,390 and \$1,735,244, respectively. The increase in net position for both Sewer and Water Funds can be attributed to increases in charges for services due to the increase in the average daily treatments and the increase in rates charged to customers. Capital contributions in the Sewer Fund decreased from \$1,657,264 in 2019 to \$1,522,102 in 2020. This decrease in the Sewer Fund is due to a \$919,884 decrease in contributions from developers (nothing was received in 2020) and a \$493 decrease in capital grants which were offset by an increase of \$785,215 in tap in fees from customers. Capital contributions in the Water Fund increased from \$1,009,951 in 2019 to \$1,230,158 in 2020. This increase in the Water Fund is due to a \$447,208 decrease in contributions from developers (nothing was received in 2020) and a \$493 decrease in capital grants which were offset by an increase of \$667,908 in tap in fees from customers. The Sewer and Water Funds had decreases in interest and fiscal charges due to the decrease in outstanding balances from 2019 to 2020 and due to the 2020 current refunding of debt in which the new debt was issued at lower interest rates. Operating expenses in the Sewer and Water Funds remained fairly consistent in total from 2019 to 2020. The Sewer Fund's operating expenses decreased 1.6 percent due primarily to a decrease in contractual services and other expenses due to one-time purchases in 2019 that didn't reoccur in 2020. The Water Fund's operating expenses increased 1.7 percent due primarily to an increase in materials and supplies purchases. Both the Sewer and Water Funds had decreases in fringe benefits in 2020 which is attributable to the decreases in the net pension liability.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced a decrease in claims activity during 2020 compared to 2019 and claims payable decreased by \$24,000 during 2020 in the Internal Service Fund due to the timing of when claims were submitted for payment.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in a decrease from the original budget of 12.8 percent or \$7,237,703. Public safety and transfers out reflected the largest decreases in appropriations. The \$5,501,917 decrease in public safety appropriations was primarily due to the CARES Act funding. Under the CARES Act guidelines, the County was able to move sheriff department salaries and benefits for allowable costs to the Coronavirus Relief Special Revenue Fund that would normally be paid from the General Fund. A decrease in transfers out in the amount of \$692,957 is due to less money being required for capital related projects in the capital project funds and additional grant matches than originally expected due to projects being placed on hold due to the COVID-19 pandemic. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$3,193,027 due in part to general government legislative and executive of \$1,272,740, judicial of \$677,994, public safety of \$574,719, and human services of \$518,478.

The County's budgeted revenues, including other financing sources, increased by 3.4 percent primarily due to increases in estimated property taxes revenue of \$1,492,500. Actual revenues, excluding other financing sources, exceeded the final budget by \$6,450,468 primarily due to sales taxes, permissive real property transfer taxes, charges for services, intergovernmental, other, and property taxes of \$3,119,833, \$917,787, \$813,387, \$707,273, \$532,434, and \$517,624, respectively. The County plans conservatively when budgeting revenues. Interest revenues were over budgeted in the amount of \$315,243 due to the change in the interest rates throughout 2020.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2020, reflects a fund balance of \$23,954,892 which is \$18,521,600 better than initially projected in the original budget.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2020, and December 31, 2019, the County had invested \$268,862,489 and \$269,301,715, net of accumulated depreciation of \$200,454,532 and \$189,558,645, respectively, in a broad range of capital assets, as shown in the table as follows.

Capital Assets, Net of Depreciation
As of December 31, 2020, with comparatives as of December 31, 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 6,166,488	\$ 6,166,488	\$ 3,275,664	\$ 3,275,664	\$ 9,442,152	\$ 9,442,152
Construction in Progress	913,974	2,360,024	259,299	578,923	1,173,273	2,938,947
Buildings and Improvements	58,753,432	57,255,309	11,782,627	12,514,255	70,536,059	69,769,564
Improvements Other Than						
Buildings	6,604,624	6,445,195	-	-	6,604,624	6,445,195
Equipment and Furniture	3,492,526	3,945,107	145,996	164,329	3,638,522	4,109,436
Infrastructure	132,848,491	131,812,537	41,304,836	42,257,450	174,153,327	174,069,987
Vehicles	3,172,748	2,372,348	141,784	154,086	3,314,532	2,526,434
Total Capital Assets, Net	<u>\$ 211,952,283</u>	<u>\$ 210,357,008</u>	<u>\$ 56,910,206</u>	<u>\$ 58,944,707</u>	<u>\$ 268,862,489</u>	<u>\$ 269,301,715</u>

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$439,226 or 0.16 percent (a 0.76 percent increase for governmental activities and a 3.5 percent decrease for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 16 of the notes to the basic financial statements for additional capital asset related purchase commitments.

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

As of December 31, 2020, and December 31, 2019, the County had total debt of \$48,047,094 and \$52,257,351, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2020, with comparatives for December 31, 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Special Assessment						
Bonds.....	\$ 413,000	\$ 518,152	\$ -	\$ -	\$ 413,000	\$ 518,152
General Obligation Bonds....	32,187,912	33,945,405	10,052,344	11,936,800	42,240,256	45,882,205
Recovery Zone Bonds.....	-	-	2,485,000	2,575,000	2,485,000	2,575,000
Long-Term Loans.....	325,000	375,000	2,409,361	2,788,413	2,734,361	3,163,413
Capital Leases.....	167,843	105,241	6,634	13,340	174,477	118,581
	<u>\$ 33,093,755</u>	<u>\$ 34,943,798</u>	<u>\$ 14,953,339</u>	<u>\$ 17,313,553</u>	<u>\$ 48,047,094</u>	<u>\$ 52,257,351</u>

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

During 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds, \$1,948,000 in Energy Conservation Refunding Bonds, \$815,440 in Airport Improvement bond anticipation notes (which were current refunded in 2020 with general obligation bonds), and \$829,000 in Airport Improvement general obligation bonds. The refunding bonds issued in 2020 were for a direct placement current refunding of the Series 2010 and 2012 Various Purpose Refunding Bonds and the 2013 Energy Conservation Bonds. The

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

County's governmental activities also had an inception of capital leases in the amount of \$110,712.

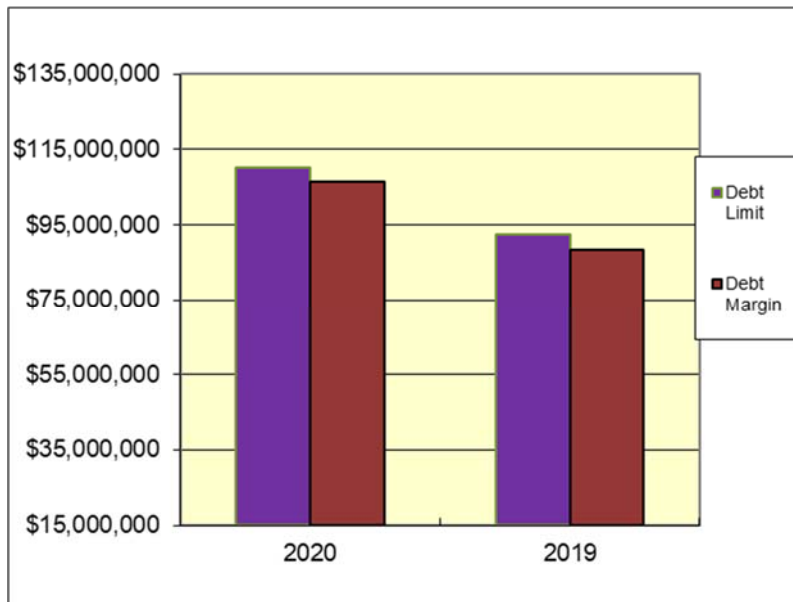
During 2020, the County repaid \$429,052 in long-term loans, paid down general obligation bonds including premiums by \$3,641,949, paid down business-type recovery zone economic development bonds by \$90,000, and paid down special assessment debt including premiums by \$105,152. The County paid down capital leases by \$54,816. The net pension liability and net other post-employment benefits under GASB 68 and 75 are also reported as a long-term obligations that have been previously disclosed within the management's discussion and analysis.

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

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$106,330,651 for 2020 and it was \$88,383,714 for 2019. This is the additional amount of debt the County could issue. The debt margin increased \$17,946,937 from 2019 to 2020 due to an increase in overall assessed property values and a decrease in overall debt outstanding. The County's overall legal debt limit was \$110,238,152 for 2020 as compared to \$92,515,311 for 2019.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2020, is approximately \$40.8 million.

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

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2020 to \$4.47 billion from the prior year of \$3.76 billion. This increase is due to the County's 2019 reappraisal.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

The various economic factors were considered in the preparation of the County's 2020 budget and will be considered in the preparation of future budgets. With the slight increase in elected officials' salaries in accordance with statute, a small increase in salaries and benefits due to merit based increases and decreases in capital outlay and materials and supplies, the Commissioners took a conservative budget approach for the General Fund in 2020 by allowing a few minimal increases for some department allocations and other operating expenses.

The 2021 General Fund budget was adopted at \$53.9 million, \$56.7 million including outstanding prior year encumbrances. The 2021 budget varied slightly from the original 2020 budget, a .3 million increase. There were budgeted increases in personal services and fringe benefits due to merit based and negotiated salary increases for 2021. There is a \$7.6 million increase for the 2021 original budget compared to the final 2020 budget. The 2020 budget was adjusted during 2020 due to guidance under the CARES Act funding, discussed prior on page 17. On December 21, 2020, Congress passed additional funding through the Consolidated Appropriations Act, 2021. Any impact of the new 2021 federal funding on the General Fund was not known at the time the 2021 budget was adopted.

When the COVID-19 pandemic began in March, 2020, the United States, the State of Ohio, and Fairfield County each declared a state of emergency. The County immediately recognized the need to review and reduce budgeted expenditures. Capital projects were evaluated and determined to be either crucial and would continue for the current budget, or whether they could be delayed until further data and funds were available. The County also implemented a hiring freeze for new personnel that were included in the 2020 budget and did not fill vacant positions. Due to the federal government's Coronavirus Aid, Relief, and Economic Security (CARES) Act funding, the County was able to meet their health and public safety needs related to COVID-19 conditions and ended the year 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 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 106,233,834	\$ 25,555,820	\$ 131,789,654	\$ -
Cash and Cash Equivalents.....	-	-	-	319,927
Cash and Cash Equivalents in Segregated Accounts	556,888	892,944	1,449,832	-
Cash and Cash Equivalents with Fiscal Agents	844,819	-	844,819	-
Sales Taxes Receivable	6,486,618	-	6,486,618	-
Internal Balances.....	102,311	(102,311)	-	-
Inventory Held for Resale	-	-	-	47,275
Materials and Supplies Inventory	637,307	214,876	852,183	-
Permissive Motor Vehicle License Tax Receivable	190,087	-	190,087	-
Accrued Interest Receivable	209,812	-	209,812	-
Intergovernmental Receivable	19,254,591	2,808	19,257,399	14,732
Prepaid Items	660,528	13,425	673,953	1,305
Accounts Receivable	875,004	2,289,932	3,164,936	12,189
Lodging Taxes Receivable	79,169	-	79,169	-
Property Taxes Receivable	46,183,064	-	46,183,064	-
Notes Receivable	1,080,000	-	1,080,000	-
Loans Receivable	734,806	-	734,806	-
Special Assessments Receivable	548,694	255,358	804,052	-
Net Pension Asset	368,821	8,382	377,203	-
Net OPEB Asset	100,489	-	100,489	-
Investment in Joint Venture	1,214,880	-	1,214,880	-
Capital Assets not Being Depreciated	7,080,462	3,534,963	10,615,425	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	204,871,821	53,375,243	258,247,064	77,073
Total Assets	<u>398,314,005</u>	<u>86,041,440</u>	<u>484,355,445</u>	<u>472,501</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	226,877	447,980	674,857	-
Asset Retirement Obligation	104,105	713,594	817,699	-
Pension	8,751,303	193,816	8,945,119	-
OPEB	5,846,220	132,414	5,978,634	-
Total Deferred Outflows of Resources	<u>\$ 14,928,505</u>	<u>\$ 1,487,804</u>	<u>\$ 16,416,309</u>	<u>\$ -</u>

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 1,434,395	\$ 39,732	\$ 1,474,127	\$ -
Employee Payroll Withholdings.....	495,388	10,555	505,943	-
Matured Compensated Absences Payable.....	29,034	-	29,034	-
Matured Capital Leases Payable.....	1,100	-	1,100	-
Matured Interest Payable.....	109	-	109	-
Intergovernmental Payable.....	1,197,434	49,639	1,247,073	773
Accounts Payable.....	3,436,026	158,595	3,594,621	57,773
Contracts Payable.....	901,048	45,799	946,847	-
Retainage Payable.....	269,964	-	269,964	-
Accrued Interest Payable.....	9,122	29,551	38,673	-
Unearned Revenue.....	115,838	-	115,838	-
Claims Payable.....	1,074,000	-	1,074,000	-
Customer Deposits Payable.....	-	785,391	785,391	-
Long-Term Liabilities:				
Due Within One Year	5,043,033	2,330,815	7,373,848	-
Due Within More Than One Year:				
Net Pension Liability	54,641,046	1,210,398	55,851,444	-
Net OPEB Liability	36,395,245	827,164	37,222,409	-
Other Amounts Due in More Than One Year	33,268,693	13,876,715	47,145,408	-
Total Liabilities	<u>138,311,475</u>	<u>19,364,354</u>	<u>157,675,829</u>	<u>58,546</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance				
Current Year Operations	45,187,646	-	45,187,646	-
Deferred Charge on Refunding	40,898	59,708	100,606	-
Pension	11,875,273	266,934	12,142,207	-
OPEB	5,486,207	122,032	5,608,239	-
Total Deferred Inflows of Resources	<u>62,590,024</u>	<u>448,674</u>	<u>63,038,698</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets.....	179,172,841	43,671,496	222,844,337	77,073
Restricted for:				
Capital Projects.....	1,367,928	1,254,857	2,622,785	-
Debt Service.....	-	53,543	53,543	-
Other Purposes.....	4,036,473	-	4,036,473	-
Real Estate Assessment and Delinquencies.....	4,439,080	-	4,439,080	-
Road, Bridge, and Culvert Projects.....	10,221,125	-	10,221,125	-
Ditch Maintenance.....	1,891,144	-	1,891,144	-
Developmental Disabilities.....	28,814,789	-	28,814,789	-
Mental Health.....	11,112,904	-	11,112,904	-
Children Services and Children's Trust.....	5,631,165	-	5,631,165	-
Child, Adult, and Senior Protective Services.....	10,556,825	-	10,556,825	-
Child Support Enforcement.....	3,841,166	-	3,841,166	-
Juvenile Court Services.....	142,584	-	142,584	-
Dog and Kennel Services.....	348,282	-	348,282	-
Wireless 9-1-1 Services.....	183,841	-	183,841	-
Youth Services.....	563,885	-	563,885	-
Community Development Block Grant.....	338,167	-	338,167	-
Economic Development Assistance.....	865,949	-	865,949	-
Court Computer Services.....	1,398,359	-	1,398,359	-
Unrestricted (Deficit).....	(52,585,496)	22,736,320	(29,849,176)	336,882
Total Net Position.....	<u>\$ 212,341,011</u>	<u>\$ 67,716,216</u>	<u>\$ 280,057,227</u>	<u>\$ 413,955</u>

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, 2020

	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	\$ 18,221,816	\$ 9,094,090	\$ 823,796	\$ -	\$ (8,303,930)
Intergovernmental	1,811,142	-	-	-	(1,811,142)
Judicial	7,791,342	1,428,762	1,705,156	-	(4,657,424)
Public Safety	25,766,807	2,822,842	7,680,246	76,113	(15,187,606)
Intergovernmental	365,161	-	324,855	-	(40,306)
External Portion	588,369	604,482	-	-	16,113
Public Works	13,572,530	3,265,725	7,571,298	4,187,478	1,451,971
External Portion	304,157	312,486	-	-	8,329
Health	27,892,750	1,465,476	12,242,507	-	(14,184,767)
Human Services	33,755,959	5,434,836	18,391,227	-	(9,929,896)
External Portion	44,876	46,105	-	-	1,229
Urban Redevelopment and					
Housing	154,410	20	105,265	-	(49,125)
Intergovernmental	813,729	-	-	-	(813,729)
Transportation	321,951	-	-	-	(321,951)
Interest and Fiscal Charges	1,178,392	-	-	-	(1,178,392)
Total Governmental Activities	<u>132,583,391</u>	<u>24,474,824</u>	<u>48,844,350</u>	<u>4,263,591</u>	<u>(55,000,626)</u>
Business-Type Activities:					
Sewer	4,200,989	5,564,320	-	1,522,102	2,885,433
Water	<u>3,664,568</u>	<u>4,146,874</u>	<u>-</u>	<u>1,230,158</u>	<u>1,712,464</u>
Total Business-Type Activities	<u>7,865,557</u>	<u>9,711,194</u>	<u>-</u>	<u>2,752,260</u>	<u>4,597,897</u>
Total Primary Government.....	<u>\$ 140,448,948</u>	<u>\$ 34,186,018</u>	<u>\$ 48,844,350</u>	<u>\$ 7,015,851</u>	<u>\$ (50,402,729)</u>
Component Unit:					
Fairfield County Airport Authority.....	<u>\$ 528,949</u>	<u>\$ 500,469</u>	<u>\$ 14,732</u>	<u>\$ -</u>	<u>\$ (13,748)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
Changes in Net Position:				
Net (Expense) Revenue	\$ (55,000,626)	\$ 4,597,897	\$ (50,402,729)	\$ (13,748)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 10,378,591	\$ -	\$ 10,378,591	\$ -
Public Works	1,486,050	-	1,486,050	-
Health	22,664,011	-	22,664,011	-
Human Services	10,023,054	-	10,023,054	-
Permissive Real Property Transfer Taxes Levied for General Purposes	2,919,274	-	2,919,274	-
Lodging Tax Levied for Public Works	350,813	-	350,813	-
Sales Taxes Levied for				
General Purposes	23,335,206	-	23,335,206	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,244,598	-	4,244,598	-
Unrestricted Interest	1,676,646	17,659	1,694,305	-
Unrestricted Contributions	3,540	-	3,540	-
Gain on Sale of Capital Assets	-	2,726	2,726	-
In-Kind Contributions	-	-	-	21,932
Other	3,521,718	36,251	3,557,969	475
Total General Revenues.....	80,603,501	56,636	80,660,137	22,407
Increase in Net Position.....	25,602,875	4,654,533	30,257,408	8,659
Net Position Beginning of Year (Restated - See Note 3).....	186,738,136	63,061,683	249,799,819	405,296
Net Position End of Year.....	\$ 212,341,011	\$ 67,716,216	\$ 280,057,227	\$ 413,955

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 20120

	General Fund	Community Services Fund	Developmental Disabilities Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 26,134,627	\$ 1,300,067	\$ 27,296,076
Cash and Cash Equivalents in Segregated Accounts.....	359,013	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	135,984	-	-
Receivables:			
Property Taxes	10,840,314	-	16,665,512
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	6,486,618	-	-
Accounts	331,162	22,244	11,827
Interfund	2,671,975	623,177	1,661
Special Assessments	-	-	-
Accrued Interest	193,149	-	-
Loans	-	-	-
Notes	1,080,000	-	-
Intergovernmental	4,362,300	701,023	2,689,627
Materials and Supplies Inventory.....	208,792	16,501	22,289
Prepaid Items.....	379,057	2,433	3,000
Total Assets.....	<u>\$ 53,182,991</u>	<u>\$ 2,665,445</u>	<u>\$ 46,689,992</u>
LIABILITIES			
Accounts Payable.....	\$ 906,696	\$ 86,330	\$ 208,163
Contracts Payable.....	25,000	-	-
Accrued Wages and Benefits Payable.....	676,684	257,502	233,278
Matured Compensated Absences Payable.....	14,848	-	14,186
Retainage Payable.....	-	-	-
Interfund Payable.....	6,497	18,153	1,095
Employee Payroll Withholdings.....	281,058	79,423	60,410
Intergovernmental Payable.....	550,413	162,118	151,842
Unearned Revenue.....	-	-	-
Matured Interest Payable.....	-	-	109
Matured Capital Leases Payable.....	-	-	1,100
Total Liabilities.....	<u>2,461,196</u>	<u>603,526</u>	<u>670,183</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	10,601,989	-	16,309,055
Unavailable Revenue.....	4,723,916	5,144	2,494,651
Total Deferred Inflows of Resources.....	<u>15,325,905</u>	<u>5,144</u>	<u>18,803,706</u>
FUND BALANCES			
Nonspendable.....	941,530	18,934	25,289
Restricted.....	-	2,037,841	27,190,814
Committed.....	660,367	-	-
Assigned.....	11,519,127	-	-
Unassigned (Deficit).....	22,274,866	-	-
Total Fund Balances	<u>35,395,890</u>	<u>2,056,775</u>	<u>27,216,103</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 53,182,991</u>	<u>\$ 2,665,445</u>	<u>\$ 46,689,992</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 8,375,192	\$ 7,796,991	\$ 33,575,117	\$ 104,478,070
-	-	197,875	556,888
-	-	269,964	405,948
6,547,348	7,510,446	4,619,444	46,183,064
-	-	79,169	79,169
-	-	190,087	190,087
-	-	-	6,486,618
241,281	-	214,910	821,424
-	-	12,001	3,308,814
-	-	548,694	548,694
-	-	15,002	208,151
-	-	734,806	734,806
-	-	-	1,080,000
3,005,796	221,874	8,273,971	19,254,591
-	-	389,725	637,307
9,959	-	81,896	476,345
<u>\$ 18,179,576</u>	<u>\$ 15,529,311</u>	<u>\$ 49,202,661</u>	<u>\$ 185,449,976</u>
\$ 482,978	\$ -	\$ 1,732,045	\$ 3,416,212
-	-	876,048	901,048
23,886	-	243,045	1,434,395
-	-	-	29,034
-	-	269,964	269,964
1,380	34,152	2,905,222	2,966,499
6,648	-	67,849	495,388
25,117	-	307,944	1,197,434
-	-	115,838	115,838
-	-	-	109
-	-	-	1,100
<u>540,009</u>	<u>34,152</u>	<u>6,517,955</u>	<u>10,827,021</u>
6,405,511	7,347,802	4,523,289	45,187,646
2,748,734	384,518	5,120,860	15,477,823
<u>9,154,245</u>	<u>7,732,320</u>	<u>9,644,149</u>	<u>60,665,469</u>
9,959	-	471,621	1,467,333
8,475,363	7,762,839	31,383,511	76,850,368
-	-	1,107,774	1,768,141
-	-	224,505	11,743,632
-	-	(146,854)	22,128,012
<u>8,485,322</u>	<u>7,762,839</u>	<u>33,040,557</u>	<u>113,957,486</u>
<u>\$ 18,179,576</u>	<u>\$ 15,529,311</u>	<u>\$ 49,202,661</u>	<u>\$ 185,449,976</u>

Fairfield County, Ohio

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

December 31, 2020

Total Fund Balances for Governmental Funds.....		\$ 113,957,486
<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.		211,952,283
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,214,880
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	\$ 995,418	
Sales Taxes	2,450,247	
Charges for Services	183,980	
Licenses and Permits	205	
Fines and Forfeitures	251,169	
Intergovernmental	10,710,689	
Special Assessments	548,694	
Accrued Interest	79,042	
Rent	5,168	
Other	<u>253,211</u>	15,477,823
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.		1,127,605
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(27,364)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(9,122)
Deferred Outflows of Resources are not reported in the funds:		
Deferred Charges on Refunding	226,877	
Asset Retirement Obligation	<u>104,105</u>	330,982
Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds.		(40,898)
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	(413,000)	
General Obligation Bonds Payable and Unamortized Premiums	(27,955,912)	
Refunding Bonds Payable	(4,232,000)	
Long-Term Loans Payable	(325,000)	
Compensated Absences Payable	(4,931,971)	
Asset Retirement Obligation	(286,000)	
Capital Leases Payable	<u>(167,843)</u>	(38,311,726)
The net pension asset, net pension liability, net OPEB asset, and net OPEB liability are not due and payable in the current period; therefore, the asset, liability, and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset	368,821	
Net OPEB Asset	100,489	
Deferred Outflows - Pension	8,751,303	
Deferred Outflows - OPEB	5,846,220	
Net Pension Liability	(54,641,046)	
Net OPEB Liability	(36,395,245)	
Deferred Inflows - Pension	(11,875,273)	
Deferred Inflows - OPEB	<u>(5,486,207)</u>	(93,330,938)
Net Position of Governmental Activities		<u>\$ 212,341,011</u>

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, 2020

	General Fund	Community Services Fund	Developmental Disabilities Fund
REVENUES			
Property Taxes.....	\$ 10,375,709	\$ -	\$ 16,057,724
Permissive Real Property Transfer Taxes.....	2,919,274	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	23,353,927	-	-
Charges for Services.....	8,666,241	4,840,922	534,731
Licenses and Permits.....	94,039	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	89,689	-	-
Intergovernmental.....	5,561,103	8,774,818	5,043,193
Special Assessments.....	-	-	-
Interest.....	1,685,027	-	-
Rent.....	135,040	-	-
Donations.....	3,540	-	2,278
Other.....	2,152,865	369,044	180,034
Total Revenues.....	<u>55,036,454</u>	<u>13,984,784</u>	<u>21,817,960</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	13,568,479	-	-
Judicial	6,060,183	-	-
Public Safety	13,914,198	-	-
Public Works	-	-	-
Health	599,864	-	16,644,031
Human Services	962,465	13,276,089	-
Urban Redevelopment and Housing	1,243	-	-
Other	124,180	-	-
Intergovernmental.....	1,811,142	-	-
Capital Outlay.....	7,196	-	-
Debt Service:			
Principal Retirement	11,914	16,016	20,180
Current Refunding Note Principal	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Interest and Fiscal Charges	1,898	1,480	4,126
Issuance Costs	-	-	-
Total Expenditures.....	<u>37,062,762</u>	<u>13,293,585</u>	<u>16,668,337</u>
Excess of Revenues Over (Under) Expenditures.....	<u>17,973,692</u>	<u>691,199</u>	<u>5,149,623</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets.....	49,539	-	724
Inception of Capital Lease.....	21,809	88,903	-
Refunding Bonds Issued.....	-	-	-
General Obligation Bonds Issued.....	-	-	-
Bond Anticipation Note Issued.....	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-
Transfers In.....	795	222,167	-
Transfers Out.....	(5,395,297)	-	-
Total Other Financing Sources (Uses).....	<u>(5,323,154)</u>	<u>311,070</u>	<u>724</u>
Net Change in Fund Balances	12,650,538	1,002,269	5,150,347
Fund Balances Beginning of Year	22,745,352	1,054,506	22,065,756
Fund Balances End of Year.....	<u>\$ 35,395,890</u>	<u>\$ 2,056,775</u>	<u>\$ 27,216,103</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 6,598,140	\$ 7,190,573	\$ 4,314,455	\$ 44,536,601
-	-	-	2,919,274
-	-	350,813	350,813
-	-	-	23,353,927
59,550	-	5,223,544	19,324,988
-	-	716,965	811,004
-	-	2,523,033	2,523,033
-	-	274,848	364,537
3,540,185	449,258	32,120,750	55,489,307
-	-	231,943	231,943
-	-	74,693	1,759,720
15,464	-	257,272	407,776
45	-	190,494	196,357
23,701	-	512,797	3,238,441
<u>10,237,085</u>	<u>7,639,831</u>	<u>46,791,607</u>	<u>155,507,721</u>
-	-	4,059,149	17,627,628
-	-	1,070,462	7,130,645
-	-	8,639,552	22,553,750
-	-	8,688,643	8,688,643
6,942,239	-	2,333,832	26,519,966
-	7,138,578	11,225,556	32,602,688
-	-	153,167	154,410
-	-	-	124,180
-	-	1,178,890	2,990,032
-	-	7,128,731	7,135,927
-	-	2,501,000	2,549,110
-	-	815,440	815,440
-	-	205,000	205,000
-	-	1,142,205	1,149,709
-	-	63,587	63,587
<u>6,942,239</u>	<u>7,138,578</u>	<u>49,205,214</u>	<u>130,310,715</u>
<u>3,294,846</u>	<u>501,253</u>	<u>(2,413,607)</u>	<u>25,197,006</u>
-	-	9,883	60,146
-	-	-	110,712
-	-	6,303,000	6,303,000
-	-	829,000	829,000
-	-	815,440	815,440
-	-	(6,250,972)	(6,250,972)
-	-	7,025,751	7,248,713
-	-	(1,853,416)	(7,248,713)
-	-	6,878,686	1,867,326
<u>3,294,846</u>	<u>501,253</u>	<u>4,465,079</u>	<u>27,064,332</u>
<u>5,190,476</u>	<u>7,261,586</u>	<u>28,575,478</u>	<u>86,893,154</u>
<u>\$ 8,485,322</u>	<u>\$ 7,762,839</u>	<u>\$ 33,040,557</u>	<u>\$ 113,957,486</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, 2020

Net Change in Fund Balances - Total Governmental Funds..... \$ 27,064,332

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

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

Capital Asset Additions	\$ 11,461,843	
Capital Contributions	251,506	
Current Year Depreciation	<u>(9,765,835)</u>	1,947,514

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

Proceeds from Sale of Capital Assets	(60,146)	
Loss on Disposal of Capital Assets	<u>(292,093)</u>	(352,239)

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

Delinquent Property Taxes	15,105	
Sales Taxes	(18,721)	
Charges for Services	(215,751)	
Licenses and Permits	(225)	
Fines and Forfeitures	149,428	
Intergovernmental	1,344,442	
Special Assessments	(90,150)	
Interest	(29,213)	
Rent	5,168	
Other	<u>236,498</u>	1,396,581

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

(101,541)

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	100,000	
General Obligation Bonds	793,000	
Refunding Bonds	1,558,000	
Long-Term Loans Payable	50,000	
Long-Term Notes Payable	815,440	
Capital Leases	<u>48,110</u>	3,364,550

(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, 2020

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	\$ (95,405)	
Amortization of Asset Retirement Obligation	(11,210)	
Accrued Interest Payable	17,643	
Amortization on Premium of Special Assessment Refunding Bonds	1,316	
Amortization on Premium of General Obligation Bonds	26,663	
Amortization on Premium of Refunding Bonds	<u>21,100</u>	(39,893)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the Statement of Activities.		
Long-Term Notes Issued	(815,440)	
Bonds Issued	(829,000)	
Refunding Bonds Issued	<u>(6,303,000)</u>	(7,947,440)
Payment to refunded bond escrow agent is in the governmental funds; but the payment is included in the calculation of deferred outflows.		
Debt Service	205,000	
Other Financing Uses	<u>6,250,972</u>	6,455,972
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		220,102
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		454,230
Internal Balances		(7,899)
Inception of Capital Leases are reported as other financing sources in the governmental funds, but the inception increases long-term liabilities on the Statement of Net Position		
		(110,712)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	5,726,262	
OPEB	<u>45,466</u>	5,771,728
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(8,537,499)	
OPEB	<u>(3,974,911)</u>	<u>(12,512,410)</u>
Change in Net Position of Governmental Activities.....		<u>\$ 25,602,875</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 8,358,250	\$ 9,850,750	\$ 10,368,374	\$ 517,624
Permissive Real Property Transfer Taxes.....	2,000,000	2,000,000	2,917,787	917,787
Sales Taxes.....	20,000,000	20,000,000	23,119,833	3,119,833
Charges for Services.....	7,662,357	7,597,357	8,410,744	813,387
Licenses and Permits.....	58,000	58,000	94,039	36,039
Fines and Forfeitures.....	60,000	60,000	95,334	35,334
Intergovernmental.....	4,732,000	4,839,500	5,546,773	707,273
Interest.....	1,900,000	1,900,000	1,584,757	(315,243)
Rent.....	60,000	60,000	142,460	82,460
Donations.....	-	-	3,540	3,540
Other.....	80,000	90,639	623,073	532,434
Total Revenues.....	<u>44,910,607</u>	<u>46,456,246</u>	<u>52,906,714</u>	<u>6,450,468</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	16,730,873	16,312,854	15,040,114	1,272,740
Judicial	7,325,157	7,233,473	6,555,479	677,994
Public Safety	20,912,943	15,411,026	14,836,307	574,719
Health	952,958	851,360	848,740	2,620
Human Services	1,993,345	1,715,420	1,196,942	518,478
Other	2,263,925	2,110,322	2,050,331	59,991
Total Expenditures.....	<u>50,179,201</u>	<u>43,634,455</u>	<u>40,527,913</u>	<u>3,106,542</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,268,594)</u>	<u>2,821,791</u>	<u>12,378,801</u>	<u>9,557,010</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	49,539	49,539
Advances In.....	-	-	880,864	880,864
Advances Out.....	-	-	(769,185)	(769,185)
Transfers In.....	67,250	67,250	795	(66,455)
Transfers Out.....	(6,174,739)	(5,481,782)	(5,395,297)	86,485
Total Other Financing Sources (Uses).....	<u>(6,107,489)</u>	<u>(5,414,532)</u>	<u>(5,233,284)</u>	<u>181,248</u>
Net Change in Fund Balance	(11,376,083)	(2,592,741)	7,145,517	9,738,258
Fund Balance Beginning of Year	14,466,225	14,466,225	14,466,225	-
Prior Year Encumbrances Appropriated.....	2,343,150	2,343,150	2,343,150	-
Fund Balance End of Year	<u>\$ 5,433,292</u>	<u>\$ 14,216,634</u>	<u>\$ 23,954,892</u>	<u>\$ 9,738,258</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 6,838,057	\$ 5,494,444	\$ 4,563,871	\$ (930,573)
Intergovernmental.....	9,143,128	9,287,463	8,361,307	(926,156)
Donations.....	100	100	-	(100)
Other.....	320,462	320,462	416,995	96,533
Total Revenues.....	16,301,747	15,102,469	13,342,173	(1,760,296)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	8,165,352	7,233,505	6,923,001	310,504
Fringe Benefits	3,947,323	3,435,556	3,140,594	294,962
Contractual Services	4,028,574	4,415,542	3,505,513	910,029
Materials and Supplies	247,530	243,044	148,924	94,120
Capital Outlay	114,000	98,555	63,131	35,424
Other	10,000	10,000	1,382	8,618
Total Expenditures.....	16,512,779	15,436,202	13,782,545	1,653,657
Excess of Revenues Under Expenditures.....	(211,032)	(333,733)	(440,372)	(106,639)
OTHER FINANCING SOURCE				
Transfers In.....	247,642	247,642	222,167	(25,475)
Net Change in Fund Balance.....	36,610	(86,091)	(218,205)	(132,114)
Fund Balance Beginning of Year.....	1,115,598	1,115,598	1,115,598	-
Prior Year Encumbrances Appropriated.....	122,922	122,922	122,922	-
Fund Balance End of Year.....	\$ 1,275,130	\$ 1,152,429	\$ 1,020,315	\$ (132,114)

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 14,705,000	\$ 14,705,000	\$ 16,045,829	\$ 1,340,829
Charges for Services.....	546,700	541,050	499,344	(41,706)
Intergovernmental.....	4,576,849	3,919,727	4,795,696	875,969
Donations.....	-	-	2,278	2,278
Other.....	-	-	179,948	179,948
Total Revenues.....	<u>19,828,549</u>	<u>19,165,777</u>	<u>21,523,095</u>	<u>2,357,318</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	7,372,057	7,372,057	6,751,018	621,039
Fringe Benefits	3,511,337	3,511,337	3,113,268	398,069
Contractual Services	6,642,463	5,728,703	4,658,098	1,070,605
Materials and Supplies	428,912	388,498	298,557	89,941
Capital Outlay	514,316	483,374	385,915	97,459
Other	5,560,726	4,929,999	4,929,999	-
Total Expenditures.....	<u>24,029,811</u>	<u>22,413,968</u>	<u>20,136,855</u>	<u>2,277,113</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(4,201,262)</u>	<u>(3,248,191)</u>	<u>1,386,240</u>	<u>4,634,431</u>
OTHER FINANCING SOURCE (USE)				
Sale of Capital Assets.....	-	-	724	724
Transfers Out.....	(1,300,000)	-	-	-
Total Other Financing (Source) Use.....	<u>(1,300,000)</u>	<u>-</u>	<u>724</u>	<u>724</u>
Net Change in Fund Balance	(5,501,262)	(3,248,191)	1,386,964	4,635,155
Fund Balance Beginning of Year	19,762,341	19,762,341	19,762,341	-
Prior Year Encumbrances Appropriated.....	2,449,239	2,449,239	2,449,239	-
Fund Balance End of Year	<u>\$ 16,710,318</u>	<u>\$ 18,963,389</u>	<u>\$ 23,598,544</u>	<u>\$ 4,635,155</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 5,800,800	\$ 5,800,000	\$ 6,594,100	\$ 794,100
Charges for Services.....	5,600	5,600	61,736	56,136
Intergovernmental.....	1,406,879	1,407,679	3,477,939	2,070,260
Rent.....	18,000	18,000	19,091	1,091
Donations.....	1,500	1,500	45	(1,455)
Other.....	198,700	198,700	23,713	(174,987)
Total Revenues.....	<u>7,431,479</u>	<u>7,431,479</u>	<u>10,176,624</u>	<u>2,745,145</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	857,318	683,023	683,023	-
Fringe Benefits	379,100	281,195	253,384	27,811
Contractual Services	7,037,676	7,297,857	6,284,704	1,013,153
Materials and Supplies	56,939	55,500	24,681	30,819
Capital Outlay	18,400	18,400	-	18,400
Total Expenditures.....	<u>8,349,433</u>	<u>8,335,975</u>	<u>7,245,792</u>	<u>1,090,183</u>
Net Change in Fund Balance.....	(917,954)	(904,496)	2,930,832	3,835,328
Fund Balance Beginning of Year.....	4,380,047	4,380,047	4,380,047	-
Prior Year Encumbrances Appropriated.....	524,991	524,991	524,991	-
Fund Balance End of Year.....	<u>\$ 3,987,084</u>	<u>\$ 4,000,542</u>	<u>\$ 7,835,870</u>	<u>\$ 3,835,328</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 6,628,456	\$ 6,775,656	\$ 7,185,915	\$ 410,259
Intergovernmental.....	457,039	442,838	449,258	6,420
Total Revenues.....	7,085,495	7,218,494	7,635,173	416,679
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	896,988	896,988	894,847	2,141
Fringe Benefits	449,841	449,841	448,767	1,074
Contractual Services	5,800,632	5,800,632	5,786,787	13,845
Total Expenditures.....	7,147,461	7,147,461	7,130,401	17,060
Net Change in Fund Balance.....	(61,966)	71,033	504,772	433,739
Fund Balance Beginning of Year.....	7,039,875	7,039,875	7,039,875	-
Fund Balance End of Year.....	\$ 6,977,909	\$ 7,110,908	\$ 7,544,647	\$ 433,739

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, 2020

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 14,855,876	\$ 8,764,146	\$ 23,620,022	\$ 1,349,816
Cash and Cash Equivalents				
in Segregated Accounts	513,276	379,668	892,944	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	844,819
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,150,407	-	1,150,407	-
Receivables:				
Accounts	1,302,235	987,697	2,289,932	53,580
Interfund	410	336	746	1,785
Accrued Interest	-	-	-	1,661
Intergovernmental	2,808	-	2,808	-
Materials and Supplies Inventory.....	97,697	117,179	214,876	-
Prepaid Items.....	5,928	7,497	13,425	184,183
Total Current Assets.....	17,928,637	10,256,523	28,185,160	2,435,844
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	779,380	6,011	785,391	-
Special Assessment Receivable	176,972	78,386	255,358	-
Net Pension Asset	4,191	4,191	8,382	-
Capital Assets Not Being Depreciated	419,195	3,115,768	3,534,963	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	29,987,167	23,388,076	53,375,243	-
Total Noncurrent Assets.....	31,366,905	26,592,432	57,959,337	-
Total Assets.....	49,295,542	36,848,955	86,144,497	2,435,844
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	265,418	182,562	447,980	-
Asset Retirement Obligation	713,594	-	713,594	-
Pension	96,908	96,908	193,816	-
OPEB	66,207	66,207	132,414	-
Total Deferred Outflows of Resources	1,142,127	345,677	1,487,804	-

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

(Continued)

December 31, 2020

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 49,495	\$ 109,100	\$ 158,595	\$ 19,814
Contracts Payable	45,799	-	45,799	-
Accrued Wages and Benefits Payable	20,890	18,842	39,732	-
Interfund Payable	64,344	66,077	130,421	214,425
Intergovernmental Payable	42,372	7,267	49,639	-
Accrued Interest Payable	16,317	13,234	29,551	-
Claims payable	-	-	-	1,074,000
Employee Payroll Withholdings	8,302	2,253	10,555	-
Current Portion of:				
Compensated Absences Payable	90,754	19,630	110,384	-
Capital Leases	3,317	3,317	6,634	-
OPWC Loans Payable	4,279	6,662	10,941	-
OWDA Loans Payable	149,787	87,069	236,856	-
General Obligation Bonds Payable	1,089,500	876,500	1,966,000	-
Total Current Liabilities	<u>1,585,156</u>	<u>1,209,951</u>	<u>2,795,107</u>	<u>1,308,239</u>
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	779,380	6,011	785,391	-
Compensated Absences	67,414	41,393	108,807	-
OPWC Loans Payable	8,557	33,307	41,864	-
OWDA Loans Payable	580,836	1,538,864	2,119,700	-
General Obligation Bonds Payable	6,116,112	4,455,232	10,571,344	-
Asset Retirement Obligation	1,035,000	-	1,035,000	-
Net Pension Liability	605,199	605,199	1,210,398	-
Net OPEB Liability	413,582	413,582	827,164	-
Total Long-Term Liabilities	<u>9,606,080</u>	<u>7,093,588</u>	<u>16,699,668</u>	<u>-</u>
Total Liabilities	<u>11,191,236</u>	<u>8,303,539</u>	<u>19,494,775</u>	<u>1,308,239</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Charge on Refunding	37,475	22,233	59,708	-
Pension	133,467	133,467	266,934	-
OPEB	61,016	61,016	122,032	-
Total Deferred Inflows of Resources	<u>231,958</u>	<u>216,716</u>	<u>448,674</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	23,938,042	19,733,454	43,671,496	-
Restricted for Capital Projects	1,150,407	104,450	1,254,857	-
Restricted for Debt Service	53,543	-	53,543	-
Unrestricted	13,872,483	8,836,473	22,708,956	1,127,605
Total Net Position	<u>\$ 39,014,475</u>	<u>\$ 28,674,377</u>	<u>67,688,852</u>	<u>\$ 1,127,605</u>

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

Net position of business-type activities	27,364
	<u>\$ 67,716,216</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, 2020

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
OPERATING REVENUES:				
Charges for Services	\$ 5,564,320	\$ 4,146,874	\$ 9,711,194	\$ 14,512,684
OPERATING EXPENSES:				
Personal Services	732,290	662,374	1,394,664	-
Fringe Benefits	397,816	352,792	750,608	-
Contractual Services	1,416,272	708,160	2,124,432	680,855
Claims	-	-	-	13,444,034
Materials and Supplies	200,275	589,668	789,943	950
Other Operating Expenses	5,756	2,338	8,094	-
Depreciation	1,116,576	1,081,132	2,197,708	-
Total Operating Expenses	3,868,985	3,396,464	7,265,449	14,125,839
Operating Income	1,695,335	750,410	2,445,745	386,845
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	9,663	7,996	17,659	20,606
Gain on Sale of Capital Assets	1,363	1,363	2,726	-
Bond Issuance Costs	(27,007)	(16,821)	(43,828)	-
Interest and Fiscal Charges	(312,873)	(251,306)	(564,179)	-
Other Non-Operating Revenues	22,807	13,444	36,251	46,779
Total Non-Operating Revenues (Expenses)	(306,047)	(245,324)	(551,371)	67,385
Gain Before Capital Contributions.....	1,389,288	505,086	1,894,374	454,230
Capital Contributions	1,522,102	1,230,158	2,752,260	-
Change in Net Position	2,911,390	1,735,244	4,646,634	454,230
Net Position Beginning of Year (Restated - See Note 3)..	36,103,085	26,939,133		673,375
Net Position End of Year	\$ 39,014,475	\$ 28,674,377		\$ 1,127,605

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	7,899
	<u>\$ 4,654,533</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, 2020

	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.....	\$ 5,334,945	\$ 3,987,310	\$ 9,322,255	\$ -
Cash Received from Transactions with Other Funds.....	-	-	-	13,542,810
Cash Received from Transactions for Outside Organizations.....	-	-	-	963,073
Cash Payments for Employee Services and Benefits	(852,969)	(775,981)	(1,628,950)	-
Cash Payments for Goods and Services.....	(1,478,518)	(1,163,571)	(2,642,089)	(576,413)
Cash Payments for Claims.....	-	-	-	(13,468,034)
Cash Payments for Transactions with Other Funds.....	(207,997)	(173,523)	(381,520)	-
Other Operating Expenses.....	(3,256)	(2,130)	(5,386)	-
Other Non-Operating Revenues.....	22,864	13,069	35,933	60,691
Customer Deposits Received.....	217,873	-	217,873	-
Customer Deposits Returned.....	(103,000)	-	(103,000)	-
Net Cash Provided by Operating Activities.....	2,929,942	1,885,174	4,815,116	522,127
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	31,159	31,159	62,318	-
Tap-In Fees.....	1,492,143	1,230,188	2,722,331	-
Sale of Capital Assets.....	1,363	1,363	2,726	-
Special Assessments	44,086	32,140	76,226	-
Acquisition of Capital Assets.....	(83,982)	(59,116)	(143,098)	-
Proceeds from Sale of Refunding Bonds.....	3,468,000	2,160,000	5,628,000	-
Principal Paid on Capital Leases Payable.....	(3,353)	(3,353)	(6,706)	-
Principal Paid on OWDA Loan.....	(203,583)	(162,390)	(365,973)	-
Principal Paid on OPWC Loan.....	(6,418)	(6,661)	(13,079)	-
Principal Paid on Recovery Zone Bonds.....	(45,000)	(45,000)	(90,000)	-
Principal Paid on General Obligation Bonds.....	(1,022,000)	(811,000)	(1,833,000)	-
Payment to Refunded Bond Escrow Agent.....	(3,440,913)	(2,142,678)	(5,583,591)	-
Bond Issuance Costs.....	(27,007)	(16,821)	(43,828)	-
Interest Paid on Capital Leases Payable	(413)	(412)	(825)	-
Interest Paid on OWDA Loan.....	(36,502)	(25,428)	(61,930)	-
Interest Paid on Recovery Zone Bonds.....	(73,114)	(73,114)	(146,228)	-
Interest Paid on General Obligation Bonds.....	(161,090)	(117,840)	(278,930)	-
Net Cash Used for Capital and Related Financing Activities	(66,624)	(8,963)	(75,587)	-
Cash Flows From Investing Activities				
Interest.....	10,481	7,755	18,236	26,526
Net Increase in Cash and Cash Equivalents.....	2,873,799	1,883,966	4,757,765	548,653
Cash and Cash Equivalents Beginning of Year.....	14,425,140	7,265,859	21,690,999	1,645,982
Cash and Cash Equivalents End of Year.....	\$ 17,298,939	\$ 9,149,825	\$ 26,448,764	\$ 2,194,635

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	\$ 1,695,335	\$ 750,410	\$ 2,445,745	\$ 386,845
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Other Non-Operating Revenues	22,807	13,444	36,251	46,779
Depreciation Expense	1,116,576	1,081,132	2,197,708	-
(Increases) Decreases in Assets:				
Accounts Receivable	(232,247)	(160,141)	(392,388)	7,111
Intergovernmental Receivable	138	108	246	-
Interfund Receivable	40	94	134	-
Materials and Supplies Inventory	(1,309)	(4,034)	(5,343)	-
Prepays	10,512	10,654	21,166	(50,640)
Net Pension Asset	(608)	(608)	(1,216)	-
Decrease in Deferred Outflows - Asset Retirement Obligation ...	25,767	-	25,767	-
Decrease in Deferred Outflows - Pension	126,762	126,762	253,524	-
Decrease in Deferred Outflows - OPEB	58,863	58,863	117,726	-
Increases (Decreases) in Liabilities:				
Accounts Payable	14,037	62,677	76,714	(58,393)
Contracts payable	12,902	-	12,902	-
Accrued Wages and Benefits Payable	(20,283)	(20,619)	(40,902)	-
Compensated Absences Payable	12,469	12,404	24,873	-
Interfund Payable	63,435	65,168	128,603	214,425
Intergovernmental Payable	16,090	(2,605)	13,485	-
Customer Deposits	114,873	-	114,873	-
Claims payable	-	-	-	(24,000)
Employee Payroll Withholdings	2,751	433	3,184	-
Net Pension Liability	13,711	13,711	27,422	-
Net OPEB Liability	25,167	25,167	50,334	-
Decrease in Deferred Inflows - Pension	(108,516)	(108,516)	(217,032)	-
Decrease in Deferred Inflows - OPEB	(39,330)	(39,330)	(78,660)	-
Net Cash Provided by Operating Activities.....	<u>\$ 2,929,942</u>	<u>\$ 1,885,174</u>	<u>\$ 4,815,116</u>	<u>\$ 522,127</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$12,788 for contracts payable during 2019 and \$32,897 for contracts payable during 2020. The Sewer Fund had \$21,600 in accounts receivable for tap-in fees as of December 31, 2019 and \$20,400 as of December 31, 2020. Sewer Fund had \$25,825 in unrecorded cash as of December 31, 2019, \$23,800 in tap-in fees, \$2,000 in deposits, and \$25 in charges for services. Sewer had \$6,805 in unrecorded cash as of December 31, 2020, \$6,130 in tap-in fees and \$675 in charges for services. The Sewer Fund received \$919,884 in sewer lines from developers during 2019. Nothing was received from developers in 2020.

During 2020 and 2019, there were no payables relating to the acquisition of Water Fund capital assets. The Water Fund reclassified \$411,297 from construction in progress to depreciable capital assets during 2020, of which \$394,223 was reported as construction in progress at December 31, 2019. the Water Fund had \$10,308 in unrecorded cash as of December 31, 2019, \$10,020 in tap-in fees, \$264 in charges for services, \$24 in other non-operating revenues, and \$1,820 in employee payroll withholdings. In 2020, the Water Fund had \$5,490 in unrecorded cash as of December 31, 2020, \$5,160 in tap in fees and \$330 in charges for services. The Water Fund had \$239,867 in accounts receivable for tap-in fees for December 31, 2019, and \$208,678 in accounts receivable for tap-in fees for December 31, 2020. The Water Fund received \$447,208 in water lines from developers during 2019.

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

Fairfield County, Ohio

STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2020

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	15,789,065
Cash and Cash Equivalents in Segregated Accounts		1,529,485
Receivables:		
Property Taxes		190,598,941
Accounts		1,629,177
Special Assessments		983,370
Intergovernmental		4,285,131
Tax Increment Financing Receivable		4,041,042
Total Assets		<u>218,856,211</u>

LIABILITIES

Accounts Payable		206,544
Intergovernmental Payable		11,860,539
Total Liabilities		<u>12,067,083</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations		186,956,330
Payment in Lieu of Taxes not Intended to Finance Current Year Operations		4,041,042
Total Deferred Inflows of Resources		<u>190,997,372</u>

NET POSITION

Restricted for Individuals, Organizations, and Other Governments	\$	<u>15,791,756</u>
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The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2020

ADDITIONS	
Intergovernmental	\$ 17,483,871
Amounts Received as Fiscal Agent	18,974,589
Licenses and Permits and Fees for Other Governments	1,887,321
Fines and Forfeitures for Other Governments	73,535,972
Property Tax Collections for Other Governments	172,630,642
Tax Increment Financing Collections for Other Governments	4,102,953
Sheriff Sale Collections for Other Governments	86,491
Contributions from Individuals	413,528
Amounts Received for Others	4,089,623
Miscellaneous	356,303
Total Additions	<u>293,561,293</u>
DEDUCTIONS	
Distributions as Fiscal Agent	17,662,662
Distributions of State Funds to Other Governments	9,374,401
Distributions of the CARES Act Funding to Other Governments	8,109,470
Distributions to the State of Ohio	413,528
Licenses and Permits and Fees Distributions to Other Governments	1,920,321
Fines and Forfeitures Distributions to Other Governments	73,109,790
Property Tax Distributions to Other Governments	172,414,971
Tax Increment Financing to Other Governments	4,102,953
Special Assessment Distributions to Other Governments	136,065
Sheriff Sale Distributions to Other Governments	81,778
Distributions to Individuals	4,600,940
Total Deductions	<u>291,926,879</u>
Increase in Fiduciary Net Position	1,634,414
Net Position Beginning of Year	<u>14,157,342</u>
Net Position End of Year	<u>\$ 15,791,756</u>

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

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Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - REPORTING ENTITY

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

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

Reporting Entity

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

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

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

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2020, 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 2020, 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.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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

For proprietary funds, the Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary funds also present a Statement of Cash Flows 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), interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

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Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, 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 position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, 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, 2020, but which were levied to finance 2021 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. 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, sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, rent, 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.

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

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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 and the Voter/Election Poll Worker Training Special Revenue Funds and the Financial Management Information System Capital Projects Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment and the Special Elections 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 30).

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 2020, investments were limited to STAR Ohio, negotiable certificates of deposit, federal agency securities, and governmental entity bonds and notes.

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 2020.

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 2020, 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 is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2020, interest was distributed to the General Fund, certain special revenue funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2020 amounted to \$1,685,027, which includes \$1,481,269 assigned from other County funds.

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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, 2020, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Internal Balances

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

Restricted Assets

The County has set aside certain resources in the General Fund, various special revenue and capital projects funds, and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer and Water Enterprise Funds are for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted cash and cash equivalents in the remaining special revenue and capital project funds are for retainage payable owed to contractors for construction services.

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

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

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

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

Compensated Absences

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

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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, capital leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Bond Premiums, Discounts, and Issuance Costs

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

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

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

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

Deferred Charge on Refunding

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

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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, prepaids, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2021's appropriated budget.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Net Position

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

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

Capital Contributions

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

Estimates

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

Operating Revenues and Expenses

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2020, no extraordinary or special items occurred.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

Change in Accounting Principles

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

Restatement of Net Position

The implementation of GASB Statement No. 83 had the following effect on net position as of December 31, 2019:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2019	\$ 186,908,821	\$ 63,357,322
Adjustments:		
GASB Statement 83	(170,685)	(295,639)
Restated Net Position December 31, 2019	\$ 186,738,136	\$ 63,061,683

	Sewer
Net Position December 31, 2019	\$ 36,398,724
Adjustments:	
GASB Statement 83	(295,639)
Restated Net Position December 31, 2019	\$ 36,103,085

NOTE 4 - ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2020:

	Deficit Fund Balances
<u>Nonmajor Special Revenue Fund:</u>	
Litter Enforcement Fund	\$ 2,548
<u>Nonmajor Capital Projects Fund:</u>	
Airport Construction Grant	54,652

The deficit in the special revenue fund and the capital projects fund are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The General Fund provides transfers to cover deficit balances of special revenue and capital projects funds; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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
GAAP Basis	\$ 12,650,538	\$ 1,002,269	\$ 5,150,347	\$ 3,294,846	\$ 501,253
Net adjustment for revenue accruals	(1,903,752)	(607,891)	(259,647)	(148,215)	-
Net adjustment for expenditure accruals	(687,717)	(412,444)	(397,008)	(36,015)	8,177
Beginning of year:					
Unreported cash and interest	147,225	5,527	-	94,376	-
GASB 31 adjustment	66,078	-	-	-	-
Segregated accounts	366,821	-	-	-	-
Custodial cash allocation	518,148	44,473	592,503	220,009	247,686
Prepaid items	332,866	32,046	1,301	55,112	-
End of year:					
Unreported cash and interest	(48,035)	(5,297)	(3,295)	-	-
GASB 31 adjustment	(298,192)	-	-	-	-
Segregated accounts	(359,013)	-	-	-	-
Custodial cash allocation	(619,020)	(79,423)	(624,426)	(226,631)	(252,344)
Prepaid items	(379,057)	(2,433)	(3,000)	(9,959)	-
Advances in	880,864	-	-	-	-
Advances out	(769,185)	-	-	-	-
Encumbrances	(2,753,052)	(195,032)	(3,069,811)	(312,691)	-
Budget Basis	<u>\$ 7,145,517</u>	<u>\$ (218,205)</u>	<u>\$ 1,386,964</u>	<u>\$ 2,930,832</u>	<u>\$ 504,772</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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, 2020, the County's internal service fund had a balance of \$844,819 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 \$502,078 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, 2020, the County had the following investments:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i><u>Net Asset Value Per Share:</u></i>					
STAR Ohio	\$ 5,502,969	Average 58 Days	AAAm	Standard and Poor's	7.54%
<i><u>Fair Value - Level Two Inputs</u></i>					
Federal Farm Credit Bank Bonds	23,021,900	under five years	Aaa	Moody's	31.54
Federal Home Loan Mortgage Corporation Notes	8,004,500	under five years	Aaa	Moody's	10.97
Federal Home Loan Bank Bonds	13,048,060	under five years	Aaa	Moody's	17.87
Federal National Mortgage Association Notes	7,002,340	under five years	Aaa	Moody's Standard	9.59
Parma Ohio Municipal Notes	1,238,425	under one year	SP-1	and Poor's	1.70
Warren County Ohio Municipal Bonds	1,231,164	under one year	AAA	Moody's	1.69
State Colleges Municipal Bonds	3,814,315	under three years	Aa1	Moody's	5.22
Various Municipal Bonds	2,473,342	under four years	Aa2	Moody's	3.39
Various Municipal Bonds	1,504,185	under one year	n/a	n/a	2.06
Negotiable Certificates of Deposit	6,155,259	under five years	n/a	n/a	8.43
<i>Total Fair Value - Level Two Inputs</i>	<u>67,493,490</u>				
Total	<u>\$ 72,996,459</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, 2020. 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).

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 standard rating service. All other investments have a Moody's or Standard and Poor's rating which are listed in the prior investment table. The municipal bonds 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 for real and public utility property taxes represent the collection of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed values as of January 1, 2020, the lien date. Real property taxes which are levied in 2020 are collected in and intended to finance 2021. 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 2020 represent the collection of 2019 taxes. Public utility property taxes received in 2020 became a lien on December 31, 2019, were levied after October 1, 2020, 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, 2020, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2020 property tax receipts were based are as follows:

Real Property	\$ 4,081,744,630
Public Utility Personal Property	387,781,460
Total Assessed Property Value	<u>\$ 4,469,526,090</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, 2020, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2020, consisted of taxes, accounts (billings for outstanding court costs and user charged services, including unbilled utility services), interfund, special assessments, accrued interest, loans, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$624,238 and \$110,568 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 \$582,344 for the Federal Economic Development Assistance program and \$105,895 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 \$269,756 for governmental-type activities and \$179,557 for business-type activities. The County has \$35,692 in delinquent special assessments at December 31, 2020. Property taxes, although ultimately

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2020, were \$995,418.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 666,757	Law Library Services	\$ 2,924
Homestead and Rollback	1,791,108	Community Based Corrections Grants	92,950
Youth Services Grants	310,237	Airport Construction Grants	526,979
Casino Revenues	939,942	Emergency Management Grants	3,968
Gasoline Tax	1,590,689	Victims of Crime Grant	17,773
Motor Vehicle License Tax	1,893,256	Community Development Home Improvement Grants	114,348
Social Security	1,941	Community Development Block Formula Grants	167,590
Public Defender Reimbursements	373,023	Coronavirus Relief Grant	50,264
Municipal Court Fees	21,864	Courts Special Projects Grant	6,351
Child Support Enforcement Agency Grants	293,404	Major Crimes Unit Grants	106,212
Developmental Disability Grants	2,012,480	Workforce Development	66,340
Developmental Disability Services	105,580	Ohio Department of Transportation Grants and Reimbursements	615,889
Mental Health Grants	2,679,800	Juvenile Court Services Grant	10,508
Mental Health Services	159,958	Miscellaneous	146,881
Child Support Enforcement Agency Services	107,582	Total Governmental Activities	<u>19,254,591</u>
Children Services Grants	1,833,317	Business-Type Activities:	
Sheriff Services	139,348	Sewer Fees and Reimbursements	2,808
Election Expense	12,596		
Justice for Families Grant	14,728	Total Intergovernmental Receivables	<u>\$ 19,257,399</u>
Delinquent Advertising Expenses	12,309		
Community Services Grants	604,376		
Targeting Community Alternatives to Prison Grant	210,988		
Bureau of Workers Compensation Reimbursement	1,550,331		

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. At the end of 2016, the outstanding note balance was \$1,800,000. At the end of 2017, the outstanding note balance was \$1,620,000. At the end of 2018, the outstanding note balance was \$1,440,000. At the end of 2019, the outstanding note balance was \$1,260,000. On December 20, 2020, the outstanding note balance in the amount of \$1,260,000 matured and a new note was issued in the amount of \$1,080,000 which matures on December 17, 2021. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 - PERMISSIVE SALES TAX

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2020</u>
Governmental Activities:				
Non Depreciable Capital				
Assets:				
Land	\$ 6,166,488	\$ -	\$ -	\$ 6,166,488
Construction in Progress	2,360,024	3,881,523	(5,327,573)	913,974
Total Non Depreciable Capital Assets	<u>8,526,512</u>	<u>3,881,523</u>	<u>(5,327,573)</u>	<u>7,080,462</u>
Depreciable Capital Assets:				
Buildings and Improvements	85,518,386	4,187,114	(18,184)	89,687,316
Improvements other than Buildings	10,627,736	640,242	-	11,267,978
Equipment, Furniture, and Fixtures	11,670,559	608,662	(499,054)	11,780,167
Infrastructure	239,613,947	6,105,039	(237,820)	245,481,166
Vehicles	8,842,848	1,618,342	(617,341)	9,843,849
Total Depreciable Capital Assets	<u>356,273,476</u>	<u>13,159,399</u>	<u>(1,372,399)</u>	<u>368,060,476</u>
Accumulated Depreciation:				
Buildings and Improvements	28,263,077	2,676,919	(6,112)	30,933,884
Improvements other than Buildings	4,182,541	480,813	-	4,663,354
Equipment, Furniture, and Fixtures	7,725,452	814,619	(252,430)	8,287,641
Infrastructure	107,801,410	5,062,523	(231,258)	112,632,675
Vehicles	6,470,500	730,961	(530,360)	6,671,101
Total Accumulated Depreciation	<u>154,442,980</u>	<u>9,765,835</u>	<u>(1,020,160)</u>	<u>163,188,655</u>
Total Depreciable Capital Assets, Net	<u>201,830,496</u>	<u>3,393,564</u>	<u>(352,239)</u>	<u>204,871,821</u>
Governmental Capital Assets, Net	<u>\$ 210,357,008</u>	<u>\$ 7,275,087</u>	<u>\$ (5,679,812)</u>	<u>\$ 211,952,283</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 817,451
Judicial	179,889
Public safety	1,923,772
Public works	5,786,664
Health	381,447
Human services	356,721
Transportation	319,891
Total Depreciation Expense	<u>\$ 9,765,835</u>

During 2020, the County received capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$33,699, capital contributions from the Franklin County Emergency Management in the form of homeland security safety equipment valued at \$42,414, and capital contributions from the Lancaster-Fairfield Community Action Agency and the Fairfield Foundation in the form of a freightliner vehicle valued at \$175,393.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020
Business-Type				
Activities:				
Non Depreciable				
Capital Assets:				
Land	\$ 3,275,664	\$ -	\$ -	\$ 3,275,664
Construction in Progress	578,923	91,673	(411,297)	259,299
Total Non Depreciable				
Capital Assets	3,854,587	91,673	(411,297)	3,534,963
Depreciable Capital				
Assets:				
Buildings and Improvements	23,437,365	-	-	23,437,365
Equipment	620,239	21,536	-	641,775
Infrastructure	65,434,506	411,297	-	65,845,803
Vehicles	713,675	49,998	(47,496)	716,177
Total Depreciable				
Capital Assets	90,205,785	482,831	(47,496)	90,641,120
Accumulated				
Depreciation:				
Buildings and Improvements	10,923,110	731,628	-	11,654,738
Equipment	455,910	39,869	-	495,779
Infrastructure	23,177,056	1,363,911	-	24,540,967
Vehicles	559,589	62,300	(47,496)	574,393
Total Accumulated				
Depreciation	35,115,665	2,197,708	(47,496)	37,265,877
Total Depreciable				
Capital Assets, Net	55,090,120	(1,714,877)	-	53,375,243
Business-Type				
Capital Assets, Net	\$ 58,944,707	\$ (1,623,204)	\$ (411,297)	\$ 56,910,206

NOTE 11 - RISK MANAGEMENT

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

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

Privacy and security liability coverage was included in the amount of \$5,000,000 per cyber occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$1,000,000 privacy response expense and \$50,000 for cyber extortion.

Fairfield County, Ohio
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In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$252,274,724 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, 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, there has been an increase in the property coverage as a result of the annual evaluation of the properties by Industrial Appraisal Company and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2020, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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

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

The County pays all elected official bonds by State statute.

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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. During 2020, the County changed their policy for most employees from an 85 percent County paid and 15 percent employee paid coverage to 80 percent County paid and 20 percent employee paid coverage. The departments that are still at the 85 percent share of coverage are as follows: County Engineer union workers, County Sheriff union workers, certain contracted employees of the Board of Developmental Disabilities department, and the board members of the Board of Elections. The County pays family coverage per month up to \$1,645.50 at the 80 percent share of coverage and up to \$1,748.35 at the 85 percent share of coverage per eligible employee. The County pays single coverage per month up to \$690.50 at the 80 percent share of coverage and up to \$733.63 for the 85 percent share of coverage per eligible employee. The employee share per month for family coverage is up to \$411.38 at the 20 percent share and up to \$308.54 at the 15 percent share. The employee share per month single coverage is up to \$172.62 at the 20 percent share and up to \$129.49 at the 20 percent share. The County also had a stop loss coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$200,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,074,000 is reported in the internal service fund at December 31, 2020. 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 2019 and 2020 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2019	\$1,009,000	\$13,868,145	\$13,779,145	\$1,098,000
2020	1,098,000	13,444,034	13,468,034	1,074,000

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

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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* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. 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 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 Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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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 initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

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

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Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
2020		
Employer	14.0 %	18.1 %
Employee *	10.0 %	***
 2020		
Employer:		
Pension ****	14.0 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2020, the County's contractually required contribution was \$5,638,657 for the traditional plan, \$126,837 for the combined plan, and \$116,251 for the member-directed plan. Of these amounts, \$872,455 is reported as an intergovernmental payable for the traditional plan, \$18,920 for the combined plan, and \$24,295 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$88,890 for 2020. Of this amount, \$3,018 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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:

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	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.27556830%	0.18089190%	0.00571779%	
Prior Measurement Date	<u>0.27785520%</u>	<u>0.18894150%</u>	<u>0.00622102%</u>	
Change in Proportionate Share	<u>-0.00228690%</u>	<u>-0.00804960%</u>	<u>-0.00050323%</u>	
				<u>Total</u>
Proportionate Share of the:				
Net Pension Liability	\$54,467,942	\$0	\$1,383,502	\$55,851,444
Net Pension Asset	0	377,203	0	377,203
Pension Expense	8,533,881	42,074	152,364	8,728,319

2020 pension expense for the member-directed defined contribution plan was \$116,251. The aggregate pension expense for all pension plans was \$8,844,570 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$3,104	\$3,104
Changes of assumptions	2,909,225	38,893	74,268	3,022,386
Net difference between projected and actual earnings on pension plan investments	0	0	67,280	67,280
Changes in proportion and differences between County contributions and proportionate share of contributions	0	8,221	25,185	33,406
County contributions subsequent to the measurement date	<u>5,638,657</u>	<u>126,837</u>	<u>53,449</u>	<u>5,818,943</u>
Total Deferred Outflows of Resources	<u>\$8,547,882</u>	<u>\$173,951</u>	<u>\$223,286</u>	<u>\$8,945,119</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$688,667	\$88,554	\$8,847	\$786,068
Net difference between projected and actual earnings on pension plan investments	10,865,132	48,926	0	10,914,058
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>309,071</u>	<u>11,881</u>	<u>121,129</u>	<u>442,081</u>
Total Deferred Inflows of Resources	<u>\$11,862,870</u>	<u>\$149,361</u>	<u>\$129,976</u>	<u>\$12,142,207</u>

\$5,818,943 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2021	(\$1,472,788)	(\$24,713)	\$13,931	(\$1,483,570)
2022	(3,616,609)	(23,791)	6,475	(3,633,925)
2023	449,925	(10,152)	10,195	449,968
2024	(4,314,173)	(28,060)	9,260	(4,332,973)
2025	0	(5,786)	0	(5,786)
Thereafter	0	(9,745)	0	(9,745)
Total	(\$8,953,645)	(\$102,247)	\$39,861	(\$9,016,031)

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, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

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During 2019, 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 17.2 percent for 2019.

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 arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

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

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$89,835,266	\$54,467,942	\$22,673,760
OPERS Combined Plan	(227,924)	(377,203)	(484,790)

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below:

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

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

Actuarial assumptions used in the July 1 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. 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, 2020. Therefore, the long-term expected rate of return on pension plan

Fairfield County, Ohio
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investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,969,866	\$1,383,502	\$886,607

NOTE 13 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

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

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

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

Fairfield County, Ohio
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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and 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 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$46,500 for 2020. Of this amount, \$6,941 is reported as an intergovernmental payable.

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. 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, 2020, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Fairfield County, Ohio
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	<u>OPERS</u>	<u>STRS</u>	
Proportion of the Net OPEB Liability Current Measurement Date	0.26948160%	0.00571779%	
Proportion of the Net OPEB Liability Prior Measurement Date	<u>0.27196920%</u>	<u>0.00622102%</u>	
Change in Proportionate Share	<u>-0.00248760%</u>	<u>-0.00050323%</u>	
			<u>Total</u>
Proportionate Share of the Net:			
OPEB Asset	\$0	\$100,489	\$100,489
OPEB Liability	37,222,409	0	37,222,409
OPEB Expense	4,069,476	(4,131)	4,065,345

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$997	\$6,439	\$7,436
Changes of assumptions	5,891,909	1,659	5,893,568
Net difference between projected and actual earnings on OPEB plan investments	0	3,522	3,522
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	19,227	8,381	27,608
County contributions subsequent to the measurement date	<u>46,500</u>	<u>0</u>	<u>46,500</u>
Total Deferred Outflows of Resources	<u>\$5,958,633</u>	<u>\$20,001</u>	<u>\$5,978,634</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$3,308,832	\$20,016	\$3,328,848
Changes of assumptions	0	95,449	95,449
Net difference between projected and actual earnings on OPEB plan investments	1,990,684	0	1,990,684
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>191,820</u>	<u>1,438</u>	<u>193,258</u>
Total Deferred Inflows of Resources	<u>\$5,491,336</u>	<u>\$116,903</u>	<u>\$5,608,239</u>

\$46,500 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending June 30:			
2021	\$858,288	(\$24,105)	\$834,183
2022	370,910	(21,722)	349,188
2023	1,505	(20,886)	(19,381)
2024	(809,906)	(20,368)	(830,274)
2025	0	(4,847)	(4,847)
Thereafter	<u>0</u>	<u>(4,974)</u>	<u>(4,974)</u>
Total	<u>\$420,797</u>	<u>(\$96,902)</u>	<u>\$323,895</u>

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For the Year Ended December 31, 2020

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, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, 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 19.7 percent for 2019.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$48,711,494	\$37,222,409	\$28,023,392

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

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$36,124,008	\$37,222,409	\$38,306,809

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-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 pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were 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

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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.

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 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

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, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$87,433)	(\$100,489)	(\$111,569)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$110,881)	(\$100,489)	(\$87,832)

NOTE 14 - OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

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

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

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NOTE 15 - CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for equipment. During 2020, the County had an inception of a capital lease for a copier in the General Fund totaling \$21,809 and a capital lease for a copier in the Community Services Fund totaling \$88,903. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for governmental funds.

The equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$254,020, and business-type activities in the amount of \$26,158, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Capital lease payments are reflected as debt service expenditures in the basic financial statements. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$164,102 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$6,538 for equipment. Principal payments toward all capital leases during 2020 totaled \$54,816, a reduction to principal outstanding of \$48,110 for governmental activities and \$6,706 for business-type activities.

Future minimum lease payments through 2025 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 48,630	\$ 5,472
2022	49,161	3,648
2023	36,936	1,709
2024	26,155	467
2025	6,961	31
Total	<u>\$ 167,843</u>	<u>\$ 11,327</u>

Future minimum lease payments for business-type activities through 2021 are \$6,634 for principal and \$268 for interest.

NOTE 16 - SIGNIFICANT COMMITMENTS

Encumbrances

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

Governmental Funds:	
General Fund	\$ 2,753,052
Community Services Fund	195,032
Developmental Disabilities Fund	3,069,811
Alcohol, Drug Addiction, and Mental Health Board Fund	312,691
Nonmajor Governmental Funds	3,502,162
Total Governmental Funds	<u>9,832,748</u>
Proprietary Funds:	
Sewer Fund	1,059,305
Water Fund	369,290
Internal Service Fund	280,447
Total Proprietary Funds	<u>1,709,042</u>
Total	<u>\$ 11,541,790</u>

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Contractual Commitments

As of December 31, 2020, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2020	Amounts Remaining on Contracts
Consulting, Technical, and Financial Services	General	\$ 2,478,377	\$ 1,615,672	\$ 862,705
Various Equipment Purchases	General	615,596	141,360	474,236
Workforce Center Project	General	80,304	11,784	68,520
Transporation and Professional Services	Board of Developmental Disabilities	2,348,550	1,830,583	517,967
Forest Rose Training Center Project	Board of Developmental Disabilities	17,839	-	17,839
Workforce Center Project	Board of Developmental Disabilities	12,600	-	12,600
Various Equipment Purchases	Board of Developmental Disabilities	34,558	16,975	17,583
Real Estate Office Project	Real Estate Assessment	75,950	67,315	8,635
Imagery Projects	Real Estate Assessment	218,376	79,492	138,884
Various Equipment Purchases	Real Estate Assessment	3,187	-	3,187
Various Equipment Purchases	Motor Vehicle	914,465	849,134	65,331
Engineering Services	Motor Vehicle	12,000	10,157	1,843
Various Projects	Motor Vehicle	375,243	97,899	277,344
Miscellaneous Projects and Purchases	Sewer	924,214	240,410	683,804
Miscellaneous Projects and Purchases	Water	383,400	160,763	222,637
		<u>\$ 8,494,659</u>	<u>\$ 5,121,544</u>	<u>\$ 3,373,115</u>

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Notes to the Basic Financial Statements
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NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2020</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2012 - \$915,000					
Serial Bonds @ 3.00%	\$ 505,000	\$ -	\$ 505,000	\$ -	\$ -
Unamortized Bond Premium	13,152	-	13,152	-	-
Liberty Township Area Refunding Bond 2020 - \$513,000					
Serial Bonds @ .70%	-	513,000	100,000	413,000	103,000
Total Special Assessment Bonds	<u>518,152</u>	<u>513,000</u>	<u>618,152</u>	<u>413,000</u>	<u>103,000</u>
<u>General Obligation Bonds:</u>					
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 4.00%	1,010,000	-	1,010,000	-	-
Unamortized Bond Premium	18,774	-	18,774	-	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 3.50%	1,695,000	-	1,695,000	-	-
Unamortized Bond Premium	45,834	-	45,834	-	-
Juvenile Detention - \$950,000					
Serial Bonds @ 3.50%	305,000	-	305,000	-	-
Unamortized Bond Premium	8,754	-	8,754	-	-
<u>2012 Refunding Bonds:</u>					
One-Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 3.00%	205,000	-	205,000	-	-
Unamortized Bond Premium	5,290	-	5,290	-	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 3.00%	765,000	-	765,000	-	-
Unamortized Bond Premium	20,178	-	20,178	-	-
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 2.00-4.00%	12,900,000	-	675,000	12,225,000	685,000
Term Bonds @ 3.50-4.00%	13,485,000	-	-	13,485,000	-
Unamortized Bond Premium	666,575	-	26,663	639,912	-
<u>From Direct Placement:</u>					
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds \$2,945,000 Term Bonds @ 3.00%					
	1,920,000	-	1,920,000	-	-
<u>2017 County Buildings Improvement Bonds:</u>					
County Building Improvement Bonds \$1,010,000 Term Bonds @ 2.25%					
	\$ 895,000	\$ -	\$ 60,000	\$ 835,000	\$ 60,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

(continued)	Outstanding 1/1/2020	Additions	Reductions	Outstanding 12/31/2020	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<i><u>From Direct Placement:</u></i>					
<u>2020 Refunding Bonds:</u>					
County Building Improvement - Government Services Center - \$1,029,000 Serial Bonds @ .70%	\$ -	\$ 1,029,000	\$ 517,000	\$ 512,000	\$ 512,000
County Facility - West Campus, Engineer - \$1,726,000 Serial Bonds @ .70%	-	1,726,000	573,000	1,153,000	576,000
Juvenile Detention - \$311,000 Serial Bonds @ .70%	-	311,000	105,000	206,000	102,000
Developmental Disabilities Facility \$776,000 Serial Bonds @ .70%	-	776,000	152,000	624,000	155,000
<u>2020 Energy Conservation Refunding Bonds:</u>					
Energy Conservation Bonds \$1,948,000 Serial Bonds @ .70%	-	1,948,000	211,000	1,737,000	210,000
<u>2020 Airport Improvement Bonds:</u>					
\$829,000 Serial Bonds @ 1.92%	-	829,000	58,000	771,000	49,000
Total General Obligation Bonds	<u>33,945,405</u>	<u>6,619,000</u>	<u>8,376,493</u>	<u>32,187,912</u>	<u>2,349,000</u>
<u>Long-Term Loan from Direct Borrowing:</u>					
2016 - Local Government Innovation Loan @ 0%	<u>375,000</u>	-	50,000	<u>325,000</u>	<u>50,000</u>
<u>Long-Term Note from Direct Placement:</u>					
2020 Airport Improvement Note \$815,000 @ 1.60%	<u>-</u>	815,440	815,440	<u>-</u>	<u>-</u>
<u>Net Pension Liability:</u>					
OPERS	74,407,820	-	21,150,276	53,257,544	-
STRS	1,375,741	7,761	-	1,383,502	-
Total Net Pension Liability	<u>75,783,561</u>	<u>7,761</u>	<u>21,150,276</u>	<u>54,641,046</u>	<u>-</u>
<u>Net OPEB Liability:</u>					
OPERS	<u>34,670,399</u>	1,724,846	-	<u>36,395,245</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	5,152,073	2,042,208	2,262,310	4,931,971	2,492,403
Asset Retirement Obligation	286,000	-	-	286,000	-
Capital Leases	105,241	110,712	48,110	167,843	48,630
Total Governmental Activities	<u>\$ 150,835,831</u>	<u>\$ 11,832,967</u>	<u>\$ 33,320,781</u>	<u>\$ 129,348,017</u>	<u>\$ 5,043,033</u>

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

(continued)	Outstanding 1/1/2020	Additions	Reductions	Outstanding 12/31/2020	Amounts Due Within One Year
Business-Type Activities:					
General Obligation Bonds:					
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 3.50%	\$ 615,000	\$ -	\$ 615,000	\$ -	\$ -
Unamortized Bond Premium	16,856	-	16,856	-	-
Sanitary Sewer Improvement Liberty Township Area Refunding Bonds 2012 \$825,000 - Serial Bonds @ 3.00%	485,000	-	485,000	-	-
Unamortized Bond Premium	10,560	-	10,560	-	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 3.00%	2,315,000	-	2,315,000	-	-
Unamortized Bond Premium	49,454	-	49,454	-	-
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 2.00-4.00%	825,000	-	45,000	780,000	45,000
Unamortized Bond Premium	44,073	-	2,938	41,135	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 2.00-4.00%	1,320,000	-	70,000	1,250,000	70,000
Unamortized Bond Premium	70,690	-	4,713	65,977	-
Water Improvement Various Purpose Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 3.50%	855,000	-	855,000	-	-
Unamortized Bond Premium	23,076	-	23,076	-	-
Water Improvement Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 3.00%	1,270,000	-	1,270,000	-	-
Unamortized Bond Premium	26,841	-	26,841	-	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 2.00-4.00%	580,000	-	30,000	550,000	30,000
Unamortized Bond Premium	31,176	-	2,079	29,097	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 2.10-4.00%	825,000	-	45,000	780,000	45,000
Unamortized Bond Premium	44,074	-	2,939	41,135	-
From Direct Placements:					
Sanitary Sewer Improvement Refunding Bonds 2018 \$1,755,000 Serial Bonds @ 2.10-2.40%	1,265,000	-	245,000	1,020,000	245,000
Sanitary Sewer Improvement Refunding Bonds 2020 \$626,000 Serial Bonds @ .70%	-	626,000	205,000	421,000	209,000
Sanitary Sewer Improvement Liberty Township Area Refunding Bonds 2020 \$492,000 Serial Bonds @ .70%	-	492,000	79,000	413,000	83,000
Sanitary Sewer Improvement Refunding Bonds 2020 \$2,350,000 Serial Bonds @ .70%	-	2,350,000	378,000	1,972,000	390,000
Water Improvement Refunding Bonds 2018 \$1,755,000 Serial Bonds @ 2.10-2.40%	1,265,000	-	240,000	1,025,000	250,000
Water System Improvement Refunding Bonds 2020 \$871,000 Serial Bonds @ .70%	-	871,000	289,000	582,000	291,000
Water Works Improvement Refunding Bonds 2020 \$1,289,000 Serial Bonds @ .70%	-	1,289,000	207,000	1,082,000	213,000
Total General Obligation Bonds	\$ 11,936,800	\$ 5,628,000	\$ 7,512,456	\$ 10,052,344	\$ 1,871,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

(continued)	<u>Outstanding 1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2020</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
<u>Recover Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 3.90%	\$ 1,287,500	\$ -	\$ 45,000	\$ 1,242,500	\$ 47,500
Sewer Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 3.90%	1,287,500	-	45,000	1,242,500	47,500
Total Recovery Zone Bonds	<u>2,575,000</u>	<u>-</u>	<u>90,000</u>	<u>2,485,000</u>	<u>95,000</u>
<u>Loans from Direct Borrowings:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	19,254	-	6,418	12,836	4,279
<i>Greenfield Township Loans:</i>					
Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0%	46,630	-	6,661	39,969	6,662
Ohio Water Development Authority Sewer Loan - 1997 - \$384,181 @ 4.00%	174,860	-	115,324	59,536	59,536
Ohio Water Development Authority Sewer Loan - 1998 - \$75,000 @ 4.00%	8,511	-	5,616	2,895	2,895
Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00%	487,486	-	63,136	424,350	67,065
Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98%	263,349	-	19,507	243,842	20,291
Ohio Water Development Authority Water Loan - 1996 - \$213,453 @ 4.00%	16,543	-	16,543	-	-
Ohio Water Development Authority Water Loan - 1997 - \$1,023,235 @ 4.00%	117,807	-	77,684	40,123	40,123
Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98%	94,869	-	7,027	87,842	7,310
Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00%	412,803	-	16,626	396,177	17,381
Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0%	1,146,301	-	44,510	1,101,791	22,255
Total Loans from Direct Borrowings	<u>2,788,413</u>	<u>-</u>	<u>379,052</u>	<u>2,409,361</u>	<u>247,797</u>
<u>Net Pension Liability for OPERS:</u>					
Sewer	845,543	-	240,344	605,199	-
Water	845,543	-	240,344	605,199	-
Total Net Pension Liability for OPERS	<u>1,691,086</u>	<u>-</u>	<u>480,688</u>	<u>1,210,398</u>	<u>-</u>
<u>Net OPEB Liability for OPERS:</u>					
Sewer	393,982	19,600	-	413,582	-
Water	393,982	19,600	-	413,582	-
Total Net OPEB Liability for OPERS	<u>787,964</u>	<u>39,200</u>	<u>-</u>	<u>827,164</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	194,317	97,515	72,641	219,191	110,384
Asset Retirement Obligation	1,035,000	-	-	1,035,000	-
Capital Leases	13,340	-	6,706	6,634	6,634
Total Business-Type Activities	<u>\$ 21,021,920</u>	<u>\$ 5,764,715</u>	<u>\$ 8,541,543</u>	<u>\$ 18,245,092</u>	<u>\$ 2,330,815</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Governmental Activities:

Special Assessments Bonds

As of December 31, 2020, the County has \$413,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2020 was \$1,316. Issuance costs in the amount of \$15,944 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$6,527. 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. Issuance costs in the amount of \$3,995 were expensed in 2020. The 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 2020 was \$924.

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

Year Ending December 31	From Direct Placement		Total
	Principal	Interest	
2021	\$ 103,000	\$ 3,874	\$ 106,874
2022	102,000	3,050	105,050
2023	105,000	2,132	107,132
2024	103,000	1,082	104,082
Total	<u>\$ 413,000</u>	<u>\$ 10,138</u>	<u>\$ 423,138</u>

General Obligation Bonds

At December 31, 2020, the County had \$31,548,000 in governmental general obligation bonded debt principal outstanding. The One-Stop Shop bonds will be repaid with rent revenues from the Ohio Bureau of Motor Vehicles. The Government Services Center building, west campus County engineer facility, the multi-county juvenile detention center, the County jail improvement, the County buildings improvement, and airport general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility refunding bonds will be repaid with the Board of Developmental Disabilities property tax revenues. 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 general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The Government Services Center building bonds were issued for the purchase and renovation of a building to

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

be used by the job and family services department. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction of a multi-county juvenile detention facility located within Fairfield County. The jail improvement bonds were issued for the purpose of constructing a new County jail. The One-Stop Shop bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the County clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2020 was \$4,694. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$30,640. 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. \$1,029,000 of these Various Purpose Refunding Bonds were issued to refund the 2010 County Improvement Refunding bonds through a direct placement current refunding. The refunding bonds were issued for a two year period with a final maturity at December 1, 2021. The \$1,029,000 bond issue consists of serial bonds. Issuance costs in the amount of \$8,013 were expensed in 2020. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$3,255. 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 2020 was \$1,085.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2020 was \$7,639. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$43,668. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on December 1, 2013. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding.

Fairfield County, Ohio
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For the Year Ended December 31, 2020

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$1,726,000 of these Various Purpose Refunding Bonds were issued to refund the 2010 County Facility West Campus Engineer refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with a final maturity at December 1, 2022. The \$1,726,000 bond issue consists of serial bonds. Issuance costs in the amount of \$13,442 were expensed in 2020. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$20,755. 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 2020 was \$4,151.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County. See Note 21. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2020 was \$1,459. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$8,358. The remaining portion of the 2003 multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013. 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. \$311,000 of these Various Purpose Refunding Bonds were issued to refund the 2010 juvenile detention portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with a final maturity at December 1, 2022. The \$311,000 bond issue consists of serial bonds. Issuance costs in the amount of \$2,422 were expensed in 2020. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,159. 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 2020 was \$831.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2020 was \$5,290. 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 2020 was \$2,971. These bonds were paid in full on September 8, 2020 by the bond escrow agent from current County funds.

Fairfield County, Ohio
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On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2020 was \$2,018. 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 2020 was \$11,026. 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. Issuance costs in the amount of \$5,668 were expensed in 2020. 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 2020 was \$1,425.

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 amount amortized during 2020 was \$8,416 for governmental activities and \$8,149 for business-type activities, the Sewer Fund was \$4,673 and the Water Fund was \$3,476. The County current refunded the Series 2010 Various Purpose Refunding Bonds and the 2012 Various Purpose Refunding Bonds to reduce their total debt service payments over six years by \$294,685 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$292,269. 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. During 2020, the County made their June 2020 bond interest payments and amortized \$37,755 of the premium prior to the current refunding on August 7, 2020.

Fairfield County, Ohio
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The table presented below represents the 2020 refunding transaction.

	Governmental Activities	Sewer Fund	Water Fund	Total
<i><u>Refunded Serial Bonds:</u></i>				
Series 2010 Various Purpose Refunding Bonds	\$ 3,010,000	\$ 615,000	\$ 855,000	\$ 4,480,000
Series 2012 Various Purpose Refunding Bonds	1,475,000	2,800,000	1,270,000	5,545,000
Premium on Refunding Bonds	89,566	68,061	43,387	201,014
Total Refunded Bonds	<u>4,574,566</u>	<u>3,483,061</u>	<u>2,168,387</u>	<u>10,226,014</u>
<i><u>Amount Paid to Refunded Bond Escrow Agent - Debt Service</u></i>				
Series 2012 Various Purpose Refunding Bonds	<u>(205,000)</u>	-	-	<u>(205,000)</u>
<i><u>Amount Paid to Refunded Bond Escrow Agent - Other Financing Use</u></i>				
Series 2010 Various Purpose Refunding Bonds	(3,041,401)	(621,331)	(863,797)	(4,526,529)
Series 2012 Various Purpose Refunding Bonds	<u>(1,278,851)</u>	<u>(2,819,582)</u>	<u>(1,278,881)</u>	<u>(5,377,314)</u>
Total Amount Paid to Refunded Bond Escrow Agent - Other Financing Use	<u>(4,320,252)</u>	<u>(3,440,913)</u>	<u>(2,142,678)</u>	<u>(9,903,843)</u>
2020 Refunding Bonds Accounting Difference	<u>\$ 49,314</u>	<u>\$ 42,148</u>	<u>\$ 25,709</u>	<u>\$ 117,171</u>

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 2020 was \$26,663.

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

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

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The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. The County was able to reduce their total debt service payments over 9 years by \$141,490 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$133,113. 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. Issuance costs in the amount of \$17,172 were expensed in 2020. \$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 2020 was \$631. The County current refunded the 2013 Energy Conservation Bonds to reduce their total debt service payments up to nine years by \$141,490 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$133,113.

The table presented below represents the 2020 refunding transaction.

	Governmental Activities
<u>Refunded Bonds:</u>	
2013 Energy Conservation Bonds	\$ 1,920,000
<u>Amount Paid to Refunded Bond</u> <u>Escrow Agent - Other Financing Use</u>	
2013 Energy Conservation Bonds	(1,930,720)
2020 Refunding Bonds Accounting Difference	\$ (10,720)

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.

Fairfield County, Ohio

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The bonds shall be subject to mandatory sinking redemption on December 1 of the years and in the respective principal amounts, at a redemption price of 100 percent of the principal amount being redeemed plus accrued interest to the date of redemption, according to the following schedule (listed below are the remaining redemption years of the term bonds, \$55,000 matured during 2018, \$60,000 matured during 2019, and \$60,000 matured during 2020):

Year Ending December 31	Principal Amount to be Redeemed
2021	\$ 60,000
2022	65,000
2023	65,000
2024	65,000
2025	65,000
2026-2030	360,000
2031	75,000
Total	<u>\$ 755,000</u>

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

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. Issuance costs in the amount of \$6,465 were expensed in 2020. This bond was issued to retire an Airport Improvement bond anticipation note in the amount of \$815,440 (discussed later in this section, Long-Term Notes). The original note issuance was used for the acquiring, constructing, and equipping of Airport improvements. The bond is going to be repaid through General Fund tax revenues of the County.

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

Year Ending December 31			From Direct Placement		Total
	Principal	Interest	Principal	Interest	
2021	\$ 685,000	\$ 960,819	\$ 1,664,000	\$ 74,173	\$ 3,383,992
2022	700,000	947,119	1,159,000	59,442	2,865,561
2023	720,000	926,119	482,000	47,623	2,175,742
2024	750,000	897,319	496,000	41,530	2,184,849
2025	780,000	867,319	336,000	35,099	2,018,418
2026-2030	4,400,000	3,842,594	1,304,000	99,390	9,645,984
2031-2035	5,330,000	2,912,350	397,000	17,000	8,656,350
2036-2040	6,345,000	1,892,863	-	-	8,237,863
2041-2044	6,000,000	580,070	-	-	6,580,070
Total	<u>\$ 25,710,000</u>	<u>\$ 13,826,572</u>	<u>\$ 5,838,000</u>	<u>\$ 374,257</u>	<u>\$ 45,748,829</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$5,838,000 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.

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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:

<u>From Direct Borrowing</u>	
<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>
2021	\$ 50,000
2022	50,000
2023	50,000
2024	50,000
2025	50,000
2026-2027	75,000
Total	<u>\$ 325,000</u>

The County's outstanding loan from direct borrowings related to governmental activities of \$325,000 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.

Long-Term Notes

On January 29, 2020, the County issued \$815,440 in Airport Improvement bond anticipation notes at 1.60 percent interest. Issuance costs in the amount of \$6,410 were expensed in 2020. In prior years, the County had purposed the Airport Improvement bond anticipation notes as an investment which was shown as an interfund balance between the Airport Construction Capital Projects Fund and the General Fund. The original note issuance was used for the acquiring, constructing, and equipping of the Airport improvements. During 2020, it was decided that the County would sell the new bond anticipation note to a local bank through direct placement. The new bond anticipation note issued on January 29, 2020, was used to pay off the prior outstanding note that matured on January 30, 2020. More information on the prior year Airport Construction Capital Projects Fund bond anticipation note issuance can be found in Note 18. The \$815,440 bond anticipation note was shown as long-term for 2020 due to the County issuing a fifteen year \$829,000 Airport Improvement general obligation bond on August 7, 2020. This general obligation bond was used to current refund the \$815,440 bond anticipation note on August 7, 2020.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2020, the County had \$9,875,000 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, the 2020 sanitary sewer improvement refunding bonds, 2020 sanitary sewer improvement Liberty Township area refunding bonds, and the 2020 sanitary sewer improvement 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, 2020 water system improvement refunding bonds, and the 2020 water works improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the

Fairfield County, Ohio
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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 was is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$14,090 for the sewer improvement refunding bonds and \$14,744 for the water improvement refunding bonds which consists of the 2018 refunding bonds and 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 October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the sanitary sewer improvement portion and \$2,490,000 was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2022. The \$1,820,000 sanitary sewer improvement bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236 and the amount of premium amortized during 2020 was \$2,808. The \$2,490,000 water improvement bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143 and the amount of premium amortized during 2020 was \$3,846. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$200,717 for the sanitary sewer improvement portion and \$274,675 for the water system improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$16,058 for the sanitary sewer improvement portion and \$21,974 for the water system improvement portion. 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. \$626,000 of these Various Purpose Refunding Bonds were issued to refund the remaining outstanding 2010 sanitary sewer improvement portion of the refunding bonds while \$871,000 were issued to refund the remaining outstanding 2010 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a three year period with a final maturity at December 1, 2022. Both the \$626,000 and \$871,000 bond issues consists of serial bonds. Issuance costs in the amount of \$4,875 were expensed in the sewer fund and \$6,783 in the water fund during 2020. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$7,717 for the sanitary sewer improvement bonds and \$10,433 for the water system improvement 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 2020 was \$1,544 for the sanitary sewer improvement bonds and \$2,087 for the water system improvement bonds.

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On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$156,023 for the sewer improvement refunding bonds and \$69,785 for the water improvement refunding bonds. The amount of the premium amortized during 2020 was \$6,001 for the sewer improvement refunding bonds and \$2,684 for the water improvement refunding bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2020 was \$39,321 for the sewer improvement refunding bonds and \$17,701 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. Issuance costs in the amount of \$22,132 were expensed in the sewer fund and \$10,038 in the water fund during 2020. 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 2020 was \$3,129 for the sewer bonds and \$1,389 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 2020 was \$7,651 for sewer purposes and \$5,018 for water purposes.

Fairfield County, Ohio

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

Year Ending December 31	Sewer		From Direct Placement Sewer		Total
	Principal	Interest	Principal	Interest	
	2021	\$ 115,000	\$ 75,263	\$ 927,000	
2022	115,000	72,963	937,000	39,122	1,164,085
2023	120,000	69,513	728,000	27,374	944,887
2024	122,500	64,713	745,000	16,779	948,992
2025	130,000	59,813	489,000	5,379	684,192
2026-2030	732,500	216,663	-	-	949,163
2031-2034	695,000	62,381	-	-	757,381
Total	<u>\$ 2,030,000</u>	<u>\$ 621,309</u>	<u>\$ 3,826,000</u>	<u>\$ 138,377</u>	<u>\$ 6,615,686</u>

Year Ending December 31	Water		From Direct Placement Water		Total
	Principal	Interest	Principal	Interest	
	2021	\$ 75,000	\$ 49,319	\$ 754,000	
2022	75,000	47,819	756,000	29,263	908,082
2023	80,000	45,569	476,000	19,209	620,778
2024	82,500	42,369	483,000	11,069	618,938
2025	85,000	39,069	220,000	2,420	346,489
2026-2030	477,500	141,944	-	-	619,444
2031-2034	455,000	40,756	-	-	495,756
Total	<u>\$ 1,330,000</u>	<u>\$ 406,845</u>	<u>\$ 2,689,000</u>	<u>\$ 100,506</u>	<u>\$ 4,526,351</u>

The County's outstanding 2020 bonds from direct placement related to business-type activities of \$6,515,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

Recovery Zone Economic Development Bonds

As of December 31, 2020, the County had \$2,485,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Sewer and Water Enterprise Funds of \$1,650,000 each. The bonds will be retired from revenues derived by the County from the operation of the sewer and water systems. These general obligation bonds are backed by the full faith and credit of the County.

Fairfield County, Ohio

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

Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2021	\$ 47,500	\$ 71,358	\$ 47,500	\$ 71,358	\$ (65,802)	\$ 171,914
2022	50,000	68,984	50,000	68,984	(64,222)	173,746
2023	50,000	66,484	50,000	66,484	(62,086)	170,882
2024	50,000	63,984	50,000	63,984	(59,836)	168,132
2025	52,500	61,484	52,500	61,484	(57,585)	170,383
2026-2030	280,000	264,186	280,000	264,186	(251,117)	837,255
2031-2035	325,000	178,969	325,000	178,969	(177,884)	830,054
2036-2040	387,500	72,794	387,500	72,794	(90,683)	829,905
Total	<u>\$ 1,242,500</u>	<u>\$ 848,243</u>	<u>\$ 1,242,500</u>	<u>\$ 848,243</u>	<u>\$ (829,215)</u>	<u>\$ 3,352,271</u>

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

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

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

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

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

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loans are payable solely from sewer customer net revenues and are payable through 2023. Annual principal payments on the OPWC loan is expected to require 0.2 percent of net revenues. The OPWC loan total principal paid for the current year and total customer net revenues were \$6,418 and \$2,844,381, respectively.

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

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

Year Ending December 31	From Direct Borrowings	
	2003 Sewer Principal	2007 Water Principal
2021	\$ 4,279	\$ 6,662
2022	4,279	6,662
2023	4,278	6,662
2024	-	6,661
2025	-	6,661
2026 - 2027	-	6,661
Total	<u>\$ 12,836</u>	<u>\$ 39,969</u>

The County's outstanding OPWC loans from direct borrowings related to business type activities of \$52,805 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the City's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$1,309,852. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 7.2 percent of net revenues while interest payments are expected to require 1.3 percent of net revenues for 2020. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$203,583, \$36,502, and \$2,844,381, 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 \$861,375 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 8.8 percent of net revenues while interest payments are expected to require 1.4 percent of net revenues for 2020. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$162,390, \$25,428, and \$1,852,982, 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, 2020. The remaining loan balance of \$154,862 is available to be drawn down in the future as the project progresses.

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

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2021	\$ 149,787	\$ 28,314	\$ 87,069	\$ 20,687	\$ 285,857
2022	92,346	22,279	70,284	18,102	203,011
2023	97,629	18,538	71,414	17,062	204,643
2024	103,221	14,582	72,595	15,976	206,374
2025	109,142	10,400	73,827	14,842	208,211
2026-2030	178,498	16,044	389,604	55,379	639,525
2031-2035	-	-	370,910	23,630	394,540
2036-2040	-	-	256,384	1,019	257,403
2041-2045	-	-	222,550	-	222,550
2046-2047	-	-	11,296	-	11,296
Total	<u>\$ 730,623</u>	<u>\$ 110,157</u>	<u>\$ 1,625,933</u>	<u>\$ 166,697</u>	<u>\$ 2,633,410</u>

The County's outstanding OWDA loans from direct borrowing of related to business type activities of \$2,356,556 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the City shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Other Long-Term Items:

Compensated Absences

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

Capital Leases

The County has issued capital lease obligations for various equipment. These leases will be repaid from the General Fund, the Community Services, and the Developmental Disabilities Special Revenue Funds, and the Sewer and Water Enterprise Funds. For additional information related to capital assets, see Note 15.

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, 2020, are a margin on unvoted debt of \$40,787,760, and an overall debt margin of \$106,330,651.

Asset Retirement Obligation

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 obligation, see Note 26.

Net Pension/OPEB Liabilities

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

There are 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, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Children Services, 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.

Fairfield County, Ohio
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For the Year Ended December 31, 2020

Conduit Debt

As authorized by State Statute, Fairfield County has approved the issuance of \$96,600,000 of Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 for the Fairfield Medical Center. These bonds were issued for the purpose of acquiring, constructing, renovating, installing and equipping hospital facilities and to refund and retire prior obligations. The Hospital is required to make payments to a trustee in amount sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County as of December 31, 2020. The outstanding balance of these bonds as of December 31, 2020, was \$84,655,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2020. The amount outstanding at December 31, 2020, is \$6,096,839.

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

As authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. The lease was closed in December of 2016 in the amount of \$3,800,000. Under Ohio Law, this lease does not represent an obligation of the County at December 31, 2020. The amount outstanding at December 31, 2020, is \$3,012,360.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - INTERFUND TRANSACTIONS

Interfund transfers during 2020 consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Totals</u>
	<u>Major Funds</u>			
	<u>General</u>	<u>Community Services</u>	<u>Other Nonmajor Governmental</u>	
Major Governmental Funds:				
General Fund	\$ -	\$ 222,167	\$ 5,173,130	\$ 5,395,297
Other Nonmajor Governmental	795	-	1,852,621	1,853,416
Total All Funds	\$ 795	\$ 222,167	\$ 7,025,751	\$ 7,248,713

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

Interfund balances at December 31, 2020 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>							<u>Totals</u>
	<u>Major Funds</u>				<u>Major Funds</u>			
	<u>General</u>	<u>Community Services</u>	<u>Alcohol, Adult Drug, and Mental Health Board</u>	<u>Other Nonmajor Governmental</u>	<u>Sewer</u>	<u>Water</u>	<u>Governmental - Internal Service</u>	
<i>Major Governmental Funds:</i>								
General Fund	\$ -	\$ -	\$ 281	\$ 3,685	\$ 410	\$ 336	\$ 1,785	\$ 6,497
Community Services	18,153	-	-	-	-	-	-	18,153
Developmental Disabilities	1,095	-	-	-	-	-	-	1,095
Alcohol, Drug Addiction, and Mental Health Board	-	-	1,380	-	-	-	-	1,380
Child/Adult Protective Services	-	34,152	-	-	-	-	-	34,152
<i>Other Nonmajor Governmental</i>	1,979,888	589,025	-	8,316	-	-	-	2,577,229
<i>Major Enterprise Funds:</i>								
Sewer	64,344	-	-	-	-	-	-	64,344
Water	66,077	-	-	-	-	-	-	66,077
<i>Governmental Activities - Internal Service</i>	214,425	-	-	-	-	-	-	214,425
Total All Funds	\$ 2,343,982	\$ 623,177	\$ 1,661	\$ 12,001	\$ 410	\$ 336	\$ 1,785	\$ 2,983,352

* Additional interfund receivables and interfund payables are found on page 110 which relate to interfund activity bonds.

Fairfield County, Ohio
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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, Litter Enforcement, Juvenile Court Services, Community Development Block Grant, Other Judicial Programs, Other Public Safety Programs, Home, and Coronavirus Relief Special Revenue Funds, and the Airport Construction Grant Capital Projects Fund.

During 2019, the County had issued a bond anticipation note in the amount of \$865,000. The County General Fund purchased this debt instrument from the Airport Construction Capital Projects Fund in the amount of \$865,000 for a one year period. In 2012, the County purchased a \$1,000,000 bond from the Developmental Disabilities Facilities Capital Projects Fund for a ten year period. At December 31, 2019, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$424,904, with \$102,324 scheduled for repayment in 2020. The repayment of the bond anticipation note and bond were reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2020, the County issued a bond anticipation note for the Airport Construction Capital Projects Fund in the amount of \$815,440 which matures January 28, 2021. This debt instrument was purchased by a local bank and was used to refinance the 2019 note issuance of \$865,000 that had been held by the County General Fund which matured January 30, 2020. See Note 17 for more information on the January 29, 2020 note issuance of \$815,440. During 2020, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$102,324; therefore, the remaining outstanding principal balance was \$322,580 as of December 31, 2020. For GAAP reporting purposes, the outstanding bond in the amount of \$322,580, and the accrued interest payable on the debt in the amount of \$5,413 are reflected as an interfund receivable and an interfund payable in the respective 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 \$27,364.

	<u>Interfund Receivable</u>
<u>Interfund Payable</u>	General
Other Governmental Funds	\$ 327,993

The interfund transaction for the Developmental Disabilities Facilities Capital Projects Fund bond will mature in 2023. The Developmental Disabilities Facilities Capital Projects Fund payment schedule for the bond is as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 104,883	\$ 8,065	\$ 112,948
2022	107,505	5,542	113,047
2023	110,192	2,755	112,947
Total	<u>\$ 322,580</u>	<u>\$ 16,362</u>	<u>\$ 338,942</u>

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

Coshocton-Fairfield-Licking-Perry Solid Waste District

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

Fairfield County, Ohio
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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 2020. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$358,222 to the Committee during 2020 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A twelve member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau 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 2020, the County had no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 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 \$120,970 to the Council during 2020 for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County, Ohio
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Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; Director of the Fairfield County Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2020, the County paid \$478,504 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is 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 2020, the County made payments to the Agency for administrative and general services of the County's CHIP and Litter Enforcement, and Home grants in the amounts of \$63,900, \$755,553, and \$12,592 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 2020, 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,

Fairfield County, Ohio
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and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a twelve member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2020, the County contributed \$315,161 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 2020, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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 2020, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 - RELATED ORGANIZATIONS

Fairfield County District Library

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

Fairfield County Park District

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2020, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

Fairfield Metropolitan Housing Authority

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

NOTE 21 - JOINT VENTURES

Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 43-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2020, the County contributed \$160,000 to the Commission for their annual subsidy which was approximately 50 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$4,100. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

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

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

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

In 2020, the District received \$2,122,228 in contributions from member counties, for a 20 year total of \$38,186,631 from all member counties. Fairfield County contributed \$800,000 in 2020, for a 20 year total of \$16,087,229 being contributed by the County as of December 31, 2020. The County's total contributions represent 42 percent of total member contributions as of December 31, 2020. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003, refunded this debt in 2010, and then refunded this debt again in 2020 to cover the County's portion of the construction of the juvenile detention center. See Note 17 for more information on the outstanding debt. The County's share of the joint venture is \$1,214,880 as of December 31, 2020. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22 - RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2020 was \$437,772.

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.

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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 2020, the County paid premiums to BWC totaling \$526,696.

NOTE 23 - CONTINGENT LIABILITIES

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

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

NOTE 24 - RELATED PARTY TRANSACTIONS

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$21,932 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

NOTE 25 - TAX ABATEMENT DISCLOSURES

As of December 31, 2020, 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. There were no taxes abated in 2020; however, there is an agreement that was approved in 2019 in which there will be taxes abated through the Enterprise Zone Tax Exemption Program in 2021.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 Taxes Abated
City of Lancaster	\$117,651
City of Canal Winchester	99,936
City of Pickerington	8,316
<i>Total</i>	\$225,903

NOTE 26 - ASSET RETIREMENT OBLIGATION

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 4 to 26 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 10 to 47 years.

NOTE 27 - 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
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Fund Balances	General	Community Services	Developmental Disabilities	Alcohol, Drug Addiction and Mental Health Board	Child/ Adult Protective Services	Other Governmental Funds	Total
<u>Nonspendable:</u>							
Long-Term Loans							
Between Funds	\$ 217,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,697
Unclaimed Monies	135,984	-	-	-	-	-	135,984
Prepays	379,057	2,433	3,000	9,959	-	81,896	476,345
Materials and Supplies Inventory	208,792	16,501	22,289	-	-	389,725	637,307
Total Nonspendable	941,530	18,934	25,289	9,959	-	471,621	1,467,333
<u>Restricted for:</u>							
Road, Bridge, and Culvert Projects	-	-	-	-	-	7,869,033	7,869,033
Community Services	-	2,037,841	-	-	-	-	2,037,841
Developmental Disabilities	-	-	27,190,814	-	-	-	27,190,814
Mental Health	-	-	-	8,475,363	-	-	8,475,363
Real Estate Assessment and Delinquencies	-	-	-	-	-	4,470,616	4,470,616
Ditch Maintenance	-	-	-	-	-	1,740,156	1,740,156
Juvenile Court Services	-	-	-	-	-	153,750	153,750
Child Support Enforcement	-	-	-	-	-	3,966,023	3,966,023
Child, Adult, and Senior Protective Services	-	-	-	-	7,762,839	2,240,356	10,003,195
Children Services and Children's Trust	-	-	-	-	-	4,426,504	4,426,504
Community Development Block Grant	-	-	-	-	-	192,184	192,184
Economic Development Assistance	-	-	-	-	-	859,637	859,637
Dog and Kennel Services	-	-	-	-	-	365,649	365,649
Court Computers Services	-	-	-	-	-	1,296,311	1,296,311
Wireless 9-1-1 Services	-	-	-	-	-	188,347	188,347
Youth Services	-	-	-	-	-	550,931	550,931
Capital Projects	-	-	-	-	-	477,624	477,624
Debt Service	-	-	-	-	-	407,819	407,819
Other Purposes	-	-	-	-	-	2,178,571	2,178,571
Total Restricted	-	2,037,841	27,190,814	8,475,363	7,762,839	31,383,511	76,850,368
<u>Committed to:</u>							
Building Inspections	240,722	-	-	-	-	-	240,722
Geographical Information Systems	57,300	-	-	-	-	-	57,300
Notary Services	64,342	-	-	-	-	-	64,342
Enterprise Zone Plans	3,071	-	-	-	-	-	3,071
Capital Improvements	-	-	-	-	-	1,107,774	1,107,774
Purchases on Order:							
County Administration	5,309	-	-	-	-	-	5,309
Judicial	17,484	-	-	-	-	-	17,484
Legislative & Executive	154,131	-	-	-	-	-	154,131
Equipment/Capital Outlay	7,196	-	-	-	-	-	7,196
Safety Services	110,812	-	-	-	-	-	110,812
Total Committed	660,367	-	-	-	-	1,107,774	1,768,141
<u>Assigned to:</u>							
Capital Improvements	-	-	-	-	-	224,505	224,505
Purchases on Order:							
County Administration	1,346,737	-	-	-	-	-	1,346,737
County Courts	153,463	-	-	-	-	-	153,463
Health and Safety Services	463,153	-	-	-	-	-	463,153
Veterans Services	28,391	-	-	-	-	-	28,391
Subsequent Year's Appropriations	9,527,383	-	-	-	-	-	9,527,383
Total Assigned	11,519,127	-	-	-	-	224,505	11,743,632
Unassigned (Deficit):	22,274,866	-	-	-	-	(146,854)	22,128,012
Total Fund Balances	\$ 35,395,890	\$ 2,056,775	\$ 27,216,103	\$ 8,485,322	\$ 7,762,839	\$ 33,040,557	\$ 113,957,486

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

NOTE 28 - COVID-19

The United States, the State of Ohio, and Fairfield County each declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio 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. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or State, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$342,776 was subgranted to other governments and organizations. Of these amounts, \$231,101 was reflected as public safety, \$906 was reflected as public works, \$91,855 was reflected as health, and \$18,914 was reflected as human services expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

NOTE 29 - SUBSEQUENT EVENTS

On April 30, 2019, the County passed a resolution dealing with the concern of the financial burden Fairfield County has been experiencing to participate in the Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) joint venture. The County has reduced its financial contribution for 2021 to \$359,435 due to the actual number of beds it is expected to utilize. The County Judge has implemented a new program for the County in which it is intended to keep juvenile defenders from re-entering the District.

On May 5, 2021, a judgement was issued in favor of Fairfield County in the amount of approximately \$10 million, estimated to include the judgement and interest earnings, against Franklin County Health Insurance Cooperative (FCHIC) regarding a past health insurance reserve when Fairfield County properly withdrew from the FCHIC. This case had been ongoing for several years in the Fairfield County Common Pleas Court. Franklin County appealed the verdict on June 3, 2021.

On May 18, 2021, the Fairfield County Commissioners approved the issuance of \$15,560,000 in Various Purpose Refunding and Improvement Bonds, Series 2021 with Robert W. Baird and Company, Incorporated acting as the County's Underwriter and Dinsmore & Shohl, LLP acting as Bond Counsel. The resolution approved the refunding of three bond issuances in total of \$9,650,000 and the issuance of \$6,000,000 in new bonds for the improvement of County facilities.

NOTE 30 - FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE

The Airport

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

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

Reporting Entity

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

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

Public Entity Risk Pool

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

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

Fund Accounting

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

Measurement Focus

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

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

Basis of Accounting

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

Revenues – Exchange and Nonexchange Transactions

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

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

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

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

Expenses/Expenditures

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

Budgetary

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's 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."

Fairfield County, Ohio
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Receivables and Payables

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

Receivables at December 31, 2020, consisted of amounts from accounts and intergovernmental receivables. All receivables are considered collectible in full. A summary of the principal items of receivables reported on the statement of net position follows:

	<u>Amount</u>
Accounts Receivable	\$12,189
Intergovernmental Receivable	14,732

Receivables have been disaggregated on the face of the basic financial statements. All receivables are expected to be collected within the subsequent year. Accounts receivable consists of fuel sales and hanger rent while intergovernmental receivable consists of CARES Act funding reimbursements due to expenses incurred in 2020 due to COVID-19.

Inventory Held for Resale

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

Prepaid Items

The Airport Authority records payments made to vendors for services that will benefit periods beyond December 31, 2020, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Fund Balance

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Net Position

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

Income Tax Status

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

Estimates

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

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2020, follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 480,566	\$497,370	\$16,804

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 649,875	\$588,857	\$61,018

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows: The Airport Authority purchased a Smart-Card credit card processing system to be able to receive credit card payments, in the amount of \$18,575.

Capital Assets Activity				
Assets	12/31/2019 Balance	2020 Additions	2020 Deletions	12/31/2020 Balance
Equipment	\$ 77,565	\$18,575	\$0	\$96,140
Accumulated Depreciation	(5,656)	(13,411)	0	(19,067)
Book Value	<u>\$71,909</u>	<u>\$5,164</u>	<u>\$0</u>	<u>\$77,073</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 2020:

Fund Balances	General Fund
Nonspendable	
Prepays	\$1,305
Committed to	
Purchases on Order	6,641
Assigned to	
Purchases on Order	45,630
Unassigned	<u>283,306</u>
<i>Total Fund Balances</i>	<u><u>\$336,882</u></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, 2020, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2020, the Airport Authority's commitments for encumbrances in the General Fund are \$52,271.

PUBLIC ENTITY RISK POOL

County Risk Sharing Authority, Inc. (CORSA)

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

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

RELATED PARTY TRANSACTIONS AND CONTRIBUTIONS

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$21,932 and they are reflected as in-kind contributions.

During 2020, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

LITIGATION

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

CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

Changes in Accounting Principles

For 2020, the Authority implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had no effect on net position as of December 31, 2019.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Authority. The Authority'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. In addition, the impact on the Authority's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the Authority recorded an intergovernmental receivable for CARES Act funding from the Federal Aviation Administration. This funding is a reimbursement for expenses made in 2020. The funding is used for utilities and operational expenses.

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Required Supplementary Information

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

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.27556830%	0.27785520%	0.27799920%
County's Proportionate Share of the Net Pension Liability	\$54,467,942	\$76,098,906	\$43,612,683
County's Covered Payroll	\$36,767,502	\$35,583,808	\$34,745,958
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	148.14%	213.86%	125.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%

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

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

See accompanying notes to required supplementary information

2017	2016	2015	2014
0.28058940%	0.28623777%	0.27400100%	0.27400100%
\$63,717,082	\$49,579,990	\$33,047,583	\$32,301,149
\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
183.81%	148.26%	104.22%	102.82%
77.25%	81.08%	86.45%	86.36%

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

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.18089190%	0.18894150%	0.17681310%
County's Proportionate Share of the Net Pension Asset	\$377,203	\$211,280	\$240,702
County's Covered Payroll	\$806,757	\$808,093	\$724,138
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	46.76%	26.15%	33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	145.28%	126.64%	137.28%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00571779%	0.00622102%	0.00637403%	0.00602130%
County's Proportionate Share of the Net Pension Liability	\$1,383,502	\$1,375,741	\$1,401,506	\$1,430,373
County's Covered Payroll	\$719,507	\$777,279	\$691,233	\$661,793
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	192.28%	176.99%	202.75%	216.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See accompanying notes to required supplementary information

2016	2015	2014	2013
0.00629612%	0.00612674%	0.00579869%	0.00579869%
\$2,107,500	\$1,693,252	\$1,410,442	\$1,680,109
\$606,143	\$764,371	\$829,408	\$816,985
347.69%	221.52%	170.05%	205.65%
72.10%	72.10%	74.70%	69.30%

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.26948160%	0.27196920%	0.27144900%	0.27263700%
County's Proportionate Share of the Net OPEB Liability	\$37,222,409	\$35,458,363	\$29,477,361	\$27,537,264
County's Covered Payroll	\$37,920,952	\$36,711,908	\$35,825,383	\$35,597,618
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	98.16%	96.59%	82.28%	77.36%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00571779%	0.00622102%	0.00637403%	0.00602130%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$100,489)	(\$103,034)	(\$102,424)	\$234,929
County's Covered Payroll	\$719,507	\$777,279	\$691,233	\$661,793
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.97%	-13.26%	-14.82%	35.50%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	182.10%	174.70%	176.00%	47.10%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,638,657	\$5,422,186	\$5,250,326	\$4,781,015
Contributions in Relation to the Contractually Required Contribution	<u>(5,638,657)</u>	<u>(5,422,186)</u>	<u>(5,250,326)</u>	<u>(4,781,015)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$38,241,973	\$36,767,502	\$35,583,808	\$34,745,958
Contributions as a Percentage of Covered Payroll	<u>14.74%</u>	<u>14.75%</u>	<u>14.75%</u>	<u>13.76%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$126,837	\$112,946	\$113,133	\$94,138
Contributions in Relation to the Contractually Required Contribution	<u>(126,837)</u>	<u>(112,946)</u>	<u>(113,133)</u>	<u>(94,138)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$905,979	\$806,757	\$808,093	\$724,138
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPERS Plan (2)				
Contractually Required Contribution	\$46,500	\$46,138	\$45,124	\$390,636
Contributions in Relation to the Contractually Required Contribution	<u>(46,500)</u>	<u>(46,138)</u>	<u>(45,124)</u>	<u>(390,636)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,404,473	\$37,920,952	\$36,711,908	\$35,825,383
Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>1.09%</u>

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

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

See accompanying notes to the financial statements

2016	2015	2014	2013
\$4,413,690	\$4,262,745	\$4,043,186	\$4,309,411
<u>(4,413,690)</u>	<u>(4,262,745)</u>	<u>(4,043,186)</u>	<u>(4,309,411)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
<u>12.73%</u>	<u>12.75%</u>	<u>12.75%</u>	<u>13.72%</u>
\$78,446	\$77,245	\$68,831	\$80,384
<u>(78,446)</u>	<u>(77,245)</u>	<u>(68,831)</u>	<u>(80,384)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$653,717	\$643,708	\$573,592	\$618,338
<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$730,619	\$709,150	\$668,475	\$344,865
<u>(730,619)</u>	<u>(709,150)</u>	<u>(668,475)</u>	<u>(344,865)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$35,597,618	\$34,337,908	\$32,470,611	\$32,098,035
<u>2.05%</u>	<u>2.07%</u>	<u>2.06%</u>	<u>1.07%</u>

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability				
Contractually Required Contribution	\$88,890	\$100,731	\$108,819	\$96,773
Contributions in Relation to the Contractually Required Contribution	<u>(88,890)</u>	<u>(100,731)</u>	<u>(108,819)</u>	<u>(96,773)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Asset/Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$634,929	\$719,507	\$777,279	\$691,233
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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$92,651	\$84,860	\$103,454	\$107,823	\$106,208	\$109,659
<u>(92,651)</u>	<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>	<u>(106,208)</u>	<u>(109,659)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14.00%	14.00%	13.53%	13.00%	13.00%	13.00%
\$0	\$0	\$3,241	\$8,294	\$8,170	\$8,435
<u>0</u>	<u>0</u>	<u>(3,241)</u>	<u>(8,294)</u>	<u>(8,170)</u>	<u>(8,435)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$661,793	\$606,143	\$764,371	\$829,408	\$816,985	\$843,531
0.00%	0.00%	0.43%	1.00%	1.00%	1.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension– Traditional Plan

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

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

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

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

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

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

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:

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

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 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

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
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, 2020

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

For 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.

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

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Combining Financial Statements and Schedules

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 579,861	\$ 622,535	\$ 617,742	\$ 4,793
Fringe Benefits	242,074	244,808	240,468	4,340
Contractual Services	601,811	528,544	512,835	15,709
Materials and Supplies	22,542	13,292	12,786	506
Capital Outlay	34,000	34,306	27,416	6,890
Total Commissioners	1,480,288	1,443,485	1,411,247	32,238
Economic Development:				
Personal Services	176,750	176,750	175,577	1,173
Fringe Benefits	96,724	96,724	66,747	29,977
Contractual Services	401,394	296,819	278,295	18,524
Materials and Supplies	300	300	164	136
Capital Outlay	445,348	340,697	328,415	12,282
Other	15,300	11,000	11,000	-
Total Economic Development	1,135,816	922,290	860,198	62,092
Auditor:				
Personal Services	700,795	700,795	693,085	7,710
Fringe Benefits	323,043	323,043	291,316	31,727
Contractual Services	457,682	428,334	410,956	17,378
Materials and Supplies	23,764	19,521	13,805	5,716
Capital Outlay	12,642	10,242	10,092	150
Other	-	5,316	5,316	-
Total Auditor	1,517,926	1,487,251	1,424,570	62,681
Treasurer:				
Personal Services	299,725	299,725	299,197	528
Fringe Benefits	179,735	179,735	172,199	7,536
Contractual Services	98,932	96,118	59,062	37,056
Materials and Supplies	3,057	3,048	1,185	1,863
Capital Outlay	4,800	878	674	204
Total Treasurer	586,249	579,504	532,317	47,187
Prosecuting Attorney:				
Personal Services	1,180,406	1,178,406	1,135,398	43,008
Fringe Benefits	501,129	503,129	453,540	49,589
Contractual Services	12,535	12,514	10,880	1,634
Materials and Supplies	10,000	10,000	9,430	570
Capital Outlay	74,000	74,000	73,824	176
Other	71,550	71,550	70,319	1,231
Total Prosecuting Attorney	1,849,620	1,849,599	1,753,391	96,208
Geographical Information System:				
Personal Services	101,700	73,280	73,178	102
Fringe Benefits	37,875	26,495	24,992	1,503
Contractual Services	118,490	112,996	86,304	26,692
Materials and Supplies	4,787	4,000	1,237	2,763
Capital Outlay	32,094	31,975	21,536	10,439
Total Geographical Information System	\$ 294,946	\$ 248,746	\$ 207,247	\$ 41,499

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 433,781	\$ 423,781	\$ 393,147	\$ 30,634
Fringe Benefits	145,119	145,119	141,349	3,770
Contractual Services	266,237	238,497	235,575	2,922
Materials and Supplies	68,502	56,452	56,452	-
Capital Outlay	57,120	119,901	113,782	6,119
Total Information Technology	970,759	983,750	940,305	43,445
Board of Elections:				
Personal Services	885,437	885,437	734,667	150,770
Fringe Benefits	360,864	360,864	335,010	25,854
Contractual Services	387,727	365,576	303,390	62,186
Materials and Supplies	97,000	97,000	64,730	32,270
Capital Outlay	62,500	62,680	62,680	-
Total Board of Elections	1,793,528	1,771,557	1,500,477	271,080
Maintenance and Operation:				
Personal Services	449,587	333,439	311,620	21,819
Fringe Benefits	292,100	226,541	196,196	30,345
Contractual Services	2,113,710	1,952,597	1,881,555	71,042
Materials and Supplies	518,306	605,072	596,124	8,948
Capital Outlay	278,073	451,156	272,846	178,310
Total Maintenance and Operation	3,651,776	3,568,805	3,258,341	310,464
Recorder:				
Personal Services	200,146	211,066	202,487	8,579
Fringe Benefits	138,387	135,687	118,570	17,117
Contractual Services	17,526	13,010	10,425	2,585
Materials and Supplies	2,000	1,500	1,344	156
Total Recorder	358,059	361,263	332,826	28,437
Human Resources:				
Personal Services	214,600	241,050	240,587	463
Fringe Benefits	75,467	65,598	63,238	2,360
Contractual Services	210,824	239,334	236,017	3,317
Materials and Supplies	3,123	4,369	3,299	1,070
Capital Outlay	4,000	4,000	2,653	1,347
Total Human Resources	508,014	554,351	545,794	8,557
Enterprise Zone:				
Personal Services	2,000	2,000	-	2,000
Fringe Benefits	1,105	1,105	22	1,083
Contractual Services	100	100	-	100
Materials and Supplies	100	100	-	100
Total Enterprise Zone	3,305	3,305	22	3,283
Certificate of Title Administration:				
Personal Services	780,500	780,500	706,815	73,685
Fringe Benefits	480,610	480,610	422,745	57,865
Contractual Services	63,129	61,706	59,142	2,564
Materials and Supplies	39,148	31,757	21,229	10,528
Capital Outlay	-	1,600	1,600	-
Total Certificate of Title Administration	\$ 1,363,387	\$ 1,356,173	\$ 1,211,531	\$ 144,642

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 97,063	\$ 100,563	\$ 100,123	\$ 440
Capital Outlay	20,360	16,849	1,045	15,804
Total County Recorder Equipment	117,423	117,412	101,168	16,244
Building Department:				
Personal services	4,500	4,500	4,262	238
Fringe benefits	2,870	2,870	2,256	614
Contractual Services	47,247	46,109	42,364	3,745
Capital Outlay	6,500	6,500	6,400	100
Total Building Department	61,117	59,979	55,282	4,697
Insurance on Property and Persons:				
Contractual Services	546,315	529,500	438,013	91,487
Levy and Assessment:				
Contractual Services	492,345	475,884	467,385	8,499
Total General Government - Legislative and Executive	16,730,873	16,312,854	15,040,114	1,272,740
General Government - Judicial				
Domestic Relations:				
Personal Services	507,303	523,549	519,568	3,981
Fringe Benefits	211,854	193,680	185,141	8,539
Contractual Services	31,094	35,627	21,729	13,898
Materials and Supplies	3,230	3,098	3,082	16
Capital Outlay	9,380	17,080	16,885	195
Total Domestic Relations	762,861	773,034	746,405	26,629
Common Pleas Probation:				
Personal Services	510,000	510,000	493,329	16,671
Fringe Benefits	249,640	249,640	230,934	18,706
Contractual services	393,000	370,976	313,385	57,591
Total Common Pleas Probation	1,152,640	1,130,616	1,037,648	92,968
Common Pleas Court:				
Personal Services	494,000	494,000	474,886	19,114
Fringe Benefits	262,992	262,992	234,900	28,092
Contractual Services	767,300	767,300	706,087	61,213
Materials and Supplies	12,500	12,500	11,938	562
Capital Outlay	12,000	12,000	4,578	7,422
Total Common Pleas Court	1,548,792	1,548,792	1,432,389	116,403
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	306	306	247	59
Total Jury Commission	1,978	1,978	1,730	248
Juvenile Court:				
Contractual Services	27,100	7,747	7,747	-
Probate Court:				
Personal Services	434,866	441,466	441,418	48
Fringe Benefits	206,463	199,863	190,128	9,735
Contractual Services	66,998	69,200	51,422	17,778
Materials and Supplies	5,026	5,000	3,449	1,551
Total Probate Court	\$ 713,353	\$ 715,529	\$ 686,417	\$ 29,112

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 811,632	\$ 811,632	\$ 790,812	\$ 20,820
Fringe Benefits	470,396	470,396	430,610	39,786
Contractual Services	154,399	149,919	83,477	66,442
Materials and Supplies	32,905	32,272	23,913	8,359
Total Clerk of Courts	<u>1,469,332</u>	<u>1,464,219</u>	<u>1,328,812</u>	<u>135,407</u>
Municipal Court:				
Contractual Services	1,517,604	1,463,673	1,251,446	212,227
Materials and supplies	41,497	37,885	32,885	5,000
Total Municipal Court	<u>1,559,101</u>	<u>1,501,558</u>	<u>1,284,331</u>	<u>217,227</u>
Notary Public Fees:				
Contractual Services	30,000	30,000	-	30,000
Capital Outlay	30,000	30,000	-	30,000
Total Notary Public Fees	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Public Defender:				
Contractual Services	30,000	30,000	30,000	-
Total General Government - Judicial	<u>7,325,157</u>	<u>7,233,473</u>	<u>6,555,479</u>	<u>677,994</u>
Public Safety				
Probation Department:				
Personal Services	1,304,000	1,273,527	1,267,814	5,713
Fringe Benefits	633,744	584,843	559,366	25,477
Contractual Services	575,877	688,643	667,454	21,189
Materials and Supplies	27,741	19,702	13,897	5,805
Capital Outlay	5,400	68,981	68,981	-
Other	10,000	10,000	5,899	4,101
Total Probation Department	<u>2,556,762</u>	<u>2,645,696</u>	<u>2,583,411</u>	<u>62,285</u>
Coroner:				
Personal Services	186,041	144,369	144,345	24
Fringe Benefits	71,351	75,769	67,428	8,341
Contractual Services	269,463	282,388	277,368	5,020
Materials and Supplies	3,000	3,000	1,341	1,659
Capital Outlay	7,500	7,500	4,951	2,549
Total Coroner	<u>537,355</u>	<u>513,026</u>	<u>495,433</u>	<u>17,593</u>
Visitation Center:				
Personal Services	31,812	34,170	34,168	2
Fringe Benefits	5,480	5,515	4,831	684
Contractual Services	2,000	2,000	-	2,000
Materials and Supplies	500	500	-	500
Total Visitation Center	<u>39,792</u>	<u>42,185</u>	<u>38,999</u>	<u>3,186</u>
Sheriff:				
Personal Services	9,568,792	4,855,707	4,686,720	168,987
Fringe Benefits	4,410,586	3,572,715	3,363,900	208,815
Contractual Services	1,965,077	1,906,515	1,832,327	74,188
Materials and Supplies	974,366	803,515	786,310	17,205
Capital Outlay	698,992	905,646	883,187	22,459
Other	161,221	166,021	166,020	1
Total Sheriff	<u>17,779,034</u>	<u>12,210,119</u>	<u>11,718,464</u>	<u>491,655</u>
Total Public Safety	<u>\$ 20,912,943</u>	<u>\$ 15,411,026</u>	<u>\$ 14,836,307</u>	<u>\$ 574,719</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 440,977	\$ 440,977	\$ 439,357	\$ 1,620
TB Clinics:				
Contractual Services	2,000	1,000	-	1,000
Crippled Children:				
Contractual Services	509,981	409,383	409,383	-
Total Health	952,958	851,360	848,740	2,620
Human Services				
Veterans Service Commission:				
Personal Services	414,777	414,777	367,871	46,906
Fringe Benefits	131,210	131,210	90,919	40,291
Contractual Services	1,323,326	1,008,997	608,574	400,423
Materials and Supplies	49,032	45,436	36,566	8,870
Capital Outlay	75,000	115,000	93,012	21,988
Total Human Services	1,993,345	1,715,420	1,196,942	518,478
Other				
Commissioners Share - Costs:				
Contractual Services	2,029,324	1,825,634	1,811,142	14,492
Miscellaneous:				
Contractual Services.....	199,101	209,188	170,434	38,754
Capital Outlay.....	15,000	-	-	-
Other.....	20,500	75,500	68,755	6,745
Total Miscellaneous	234,601	284,688	239,189	45,499
Total Other	2,263,925	2,110,322	2,050,331	59,991
Total Expenditures.....	\$ 50,179,201	\$ 43,634,455	\$ 40,527,913	\$ 3,106,542

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 30,680,767	\$ 407,819	\$ 2,486,531	\$ 33,575,117
Cash and Cash Equivalents in Segregated Accounts	197,875	-	-	197,875
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	38,840	-	231,124	269,964
Receivables:				
Property Taxes	4,505,367	114,077	-	4,619,444
Lodging Taxes	79,169	-	-	79,169
Permissive Motor Vehicle License Tax	190,087	-	-	190,087
Accounts	214,910	-	-	214,910
Interfund	12,001	-	-	12,001
Special Assessments	150,988	397,706	-	548,694
Accrued Interest	15,002	-	-	15,002
Loans	734,806	-	-	734,806
Intergovernmental	7,131,103	-	1,142,868	8,273,971
Materials and Supplies Inventory.....	389,725	-	-	389,725
Prepaid Items.....	81,896	-	-	81,896
Total Assets.....	<u>\$ 44,422,536</u>	<u>\$ 919,602</u>	<u>\$ 3,860,523</u>	<u>\$ 49,202,661</u>
LIABILITIES				
Accounts Payable.....	\$ 1,732,045	\$ -	\$ -	\$ 1,732,045
Contracts Payable.....	67,059	-	808,989	876,048
Accrued Wages and Benefits Payable.....	243,045	-	-	243,045
Retainage Payable.....	38,840	-	231,124	269,964
Interfund Payable.....	1,911,189	-	994,033	2,905,222
Employee Payroll Withholdings.....	67,849	-	-	67,849
Intergovernmental Payable.....	307,944	-	-	307,944
Unearned Revenue.....	115,838	-	-	115,838
Total Liabilities.....	<u>4,483,809</u>	<u>-</u>	<u>2,034,146</u>	<u>6,517,955</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	4,409,212	114,077	-	4,523,289
Unavailable Revenue.....	4,652,028	397,706	71,126	5,120,860
Total Deferred Inflows of Resources.....	<u>9,061,240</u>	<u>511,783</u>	<u>71,126</u>	<u>9,644,149</u>
FUND BALANCES				
Nonspendable	471,621	-	-	471,621
Restricted	30,498,068	407,819	477,624	31,383,511
Committed.....	-	-	1,107,774	1,107,774
Assigned.....	-	-	224,505	224,505
Unassigned (Deficits).....	(92,202)	-	(54,652)	(146,854)
Total Fund Balances.....	<u>30,877,487</u>	<u>407,819</u>	<u>1,755,251</u>	<u>33,040,557</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 44,422,536</u>	<u>\$ 919,602</u>	<u>\$ 3,860,523</u>	<u>\$ 49,202,661</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 4,314,455	\$ -	\$ -	\$ 4,314,455
Lodging Taxes.....	350,813	-	-	350,813
Charges for Services.....	5,221,809	-	1,735	5,223,544
Licenses and Permits.....	716,965	-	-	716,965
Permissive Motor Vehicle License tax	2,523,033	-	-	2,523,033
Fines and Forfeitures.....	274,848	-	-	274,848
Intergovernmental.....	28,031,265	-	4,089,485	32,120,750
Special Assessments.....	145,081	86,862	-	231,943
Interest.....	50,967	23,726	-	74,693
Rent.....	-	144,325	112,947	257,272
Donations.....	190,494	-	-	190,494
Other.....	444,206	-	68,591	512,797
Total Revenues.....	<u>42,263,936</u>	<u>254,913</u>	<u>4,272,758</u>	<u>46,791,607</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	4,059,149	-	-	4,059,149
Judicial	1,070,462	-	-	1,070,462
Public Safety	8,639,552	-	-	8,639,552
Public Works	8,688,643	-	-	8,688,643
Health	2,333,832	-	-	2,333,832
Human Services	11,225,556	-	-	11,225,556
Urban Redevelopment and Housing	153,167	-	-	153,167
Intergovernmental.....	1,178,890	-	-	1,178,890
Capital Outlay.....	-	-	7,128,731	7,128,731
Debt Service:				
Principal Retirement	-	2,501,000	-	2,501,000
Current Refunding Note Principal	-	815,440	-	815,440
Payment to Refunded Bond Escrow Agent	-	205,000	-	205,000
Interest and Fiscal Charges	-	1,132,725	9,480	1,142,205
Issuance Costs	-	63,587	-	63,587
Total Expenditures.....	<u>37,349,251</u>	<u>4,717,752</u>	<u>7,138,211</u>	<u>49,205,214</u>
Excess of Revenues Over (Under) Expenditures.....	<u>4,914,685</u>	<u>(4,462,839)</u>	<u>(2,865,453)</u>	<u>(2,413,607)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	9,883	-	-	9,883
Refunding Bonds Issued.....	-	6,303,000	-	6,303,000
General Obligation Bonds Issued.....	-	829,000	-	829,000
Bond Anticipation Note Issued.....	-	-	815,440	815,440
Payment to Refunded Bond Escrow Agent.....	-	(6,250,972)	-	(6,250,972)
Transfers In.....	2,197,474	3,289,970	1,538,307	7,025,751
Transfers Out.....	(1,801,097)	(246)	(52,073)	(1,853,416)
Total Other Financing Sources (Uses).....	<u>406,260</u>	<u>4,170,752</u>	<u>2,301,674</u>	<u>6,878,686</u>
Net Changes in Fund Balances.....	5,320,945	(292,087)	(563,779)	4,465,079
Fund Balances Beginning of Year.....	25,556,542	699,906	2,319,030	28,575,478
Fund Balances End of Year.....	<u>\$ 30,877,487</u>	<u>\$ 407,819</u>	<u>\$ 1,755,251</u>	<u>\$ 33,040,557</u>

Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, collections of fines, donations, and intergovernmental revenues from a small grant.
Child Support Enforcement Agency Fund	To account for restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for 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 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 monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash activity or budget during 2020; 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 restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
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, donations, State and federal grants, and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter/Education Pollworker Training Fund, the Special Elections Fund, Cyber Security Measurers Implementation Fund, and the Center for Tech and Civic Life Fund for GAAP reporting. The Voter/Education Pollworker Training Fund had no cash activity or budget during 2020; therefore, there is no budgetary schedule presented.

(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 and forfeitures, 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 Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, and the Common Pleas Recovery Grant Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized 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, treat, and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.
Coronavirus Relief Fund	To account for the Coronavirus funding from the federal government through the Ohio Department of Justice which is restricted to help with additional expenses related to the Coronavirus pandemic of 2020.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2020

	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.....	\$ 386,295	\$ 3,677,034	\$ 3,505,929	\$ 5,101,726	\$ 1,748,472
Cash and Cash Equivalents in Segregated Accounts	-	-	-	40	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	38,840	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor					
Vehicle License Tax	-	-	-	190,087	-
Accounts	-	-	-	42,377	-
Interfund	-	-	-	8,316	-
Special Assessments	-	-	-	-	150,988
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	250	400,986	-	3,486,376	-
Materials and Supplies Inventory.....	-	-	-	389,725	-
Prepaid Items.....	53	7,032	48,886	8,156	-
Total Assets.....	<u>\$ 386,598</u>	<u>\$ 4,085,052</u>	<u>\$ 3,554,815</u>	<u>\$ 9,265,643</u>	<u>\$ 1,899,460</u>
LIABILITIES					
Accounts Payable.....	\$ 4,171	\$ 1,998	\$ 2,782	\$ 183,717	\$ -
Contracts Payable.....	-	-	-	49,433	-
Accrued Wages and Benefits Payable.....	9,017	36,004	29,757	100,102	-
Retainage Payable.....	-	-	-	38,840	-
Interfund Payable.....	-	41,905	-	1,451	8,316
Employee Payroll Withholdings.....	2,475	10,253	8,920	29,597	-
Intergovernmental Payable.....	5,233	21,837	17,595	65,450	-
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>20,896</u>	<u>111,997</u>	<u>59,054</u>	<u>468,590</u>	<u>8,316</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	2,437,655	150,988
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,437,655</u>	<u>150,988</u>
FUND BALANCES:					
Nonspendable	53	7,032	48,886	397,881	-
Restricted	365,649	3,966,023	3,446,875	5,961,517	1,740,156
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances	<u>365,702</u>	<u>3,973,055</u>	<u>3,495,761</u>	<u>6,359,398</u>	<u>1,740,156</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 386,598</u>	<u>\$ 4,085,052</u>	<u>\$ 3,554,815</u>	<u>\$ 9,265,643</u>	<u>\$ 1,899,460</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
\$ 1,028,772	\$ 6,435	\$ 5,267,551	\$ 252,908	\$ 901	\$ 17,140	\$ 1,907,516
-	-	-	-	5,237	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,551,244
-	47,219	-	-	-	-	-
-	-	-	-	-	-	-
12,932	-	21,434	-	447	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,835,258	3,968	-	-	84,135
-	-	-	-	-	-	-
-	-	7,150	953	-	-	-
<u>\$ 1,041,704</u>	<u>\$ 53,654</u>	<u>\$ 7,131,393</u>	<u>\$ 257,829</u>	<u>\$ 6,585</u>	<u>\$ 17,140</u>	<u>\$ 3,542,895</u>
\$ 4	\$ -	\$ 508,668	\$ 2,595	\$ 2,089	\$ -	\$ -
-	-	-	-	-	-	-
8,076	-	2,993	5,856	-	-	-
-	-	-	-	-	-	-
-	-	973,328	53,585	-	-	-
1,096	-	2,662	30	-	-	-
3,257	53,654	12,577	902	-	-	-
-	-	-	-	-	-	-
<u>12,433</u>	<u>53,654</u>	<u>1,500,228</u>	<u>62,968</u>	<u>2,089</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	1,518,832
<u>5,530</u>	<u>-</u>	<u>1,197,511</u>	<u>-</u>	<u>205</u>	<u>-</u>	<u>116,547</u>
<u>5,530</u>	<u>-</u>	<u>1,197,511</u>	<u>-</u>	<u>205</u>	<u>-</u>	<u>1,635,379</u>
-	-	7,150	953	-	-	-
1,023,741	-	4,426,504	193,908	4,291	17,140	1,907,516
-	-	-	-	-	-	-
<u>1,023,741</u>	<u>-</u>	<u>4,433,654</u>	<u>194,861</u>	<u>4,291</u>	<u>17,140</u>	<u>1,907,516</u>
<u>\$ 1,041,704</u>	<u>\$ 53,654</u>	<u>\$ 7,131,393</u>	<u>\$ 257,829</u>	<u>\$ 6,585</u>	<u>\$ 17,140</u>	<u>\$ 3,542,895</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2020

	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.....	\$ 387	\$ 3,218	\$ 502,581	\$ 210,275	\$ 387,404
Cash and Cash Equivalents in Segregated Accounts	-	-	145,156	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	31,950	-	-	-
Permissive Motor	-	-	-	-	-
Vehicle License Tax	-	-	-	-	-
Accounts	-	-	34,649	-	-
Interfund	-	-	-	-	49
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	2,473
Loans	-	-	-	-	110,568
Intergovernmental	28,507	-	10,701	10,508	167,590
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	6,877	393	-
Total Assets.....	<u>\$ 28,894</u>	<u>\$ 35,168</u>	<u>\$ 699,964</u>	<u>\$ 221,176</u>	<u>\$ 668,084</u>
LIABILITIES					
Accounts Payable.....	\$ 241	\$ 35,168	\$ 38,930	\$ 21,977	\$ 4,024
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	1,887	-	4,175	4,413	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	440	-	-	37,212	325,000
Employee Payroll Withholdings.....	-	-	1,322	927	-
Intergovernmental Payable.....	28,874	-	2,931	2,504	893
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>31,442</u>	<u>35,168</u>	<u>47,358</u>	<u>67,033</u>	<u>329,917</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	-	145,983
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,983</u>
FUND BALANCES:					
Nonspendable	-	-	6,877	393	-
Restricted	-	-	645,729	153,750	192,184
Unassigned (Deficits).....	<u>(2,548)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(2,548)</u>	<u>-</u>	<u>652,606</u>	<u>154,143</u>	<u>192,184</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 28,894</u>	<u>\$ 35,168</u>	<u>\$ 699,964</u>	<u>\$ 221,176</u>	<u>\$ 668,084</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
\$ 137,725	\$ 2,252,930	\$ 234,251	\$ 109,820	\$ 1,630,178	\$ 930,989	\$ 70,641
-	-	-	-	39,009	8,433	-
-	-	-	-	-	-	-
-	2,954,123	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	34,045	69,026	-
-	-	157	1,987	-	-	31
-	-	-	-	-	-	-
-	-	7,403	3,757	-	-	87
-	-	624,238	-	-	-	-
66,340	105,369	-	1,011	12,604	541,900	114,348
-	-	-	-	-	-	-
-	-	-	-	-	2,396	-
<u>\$ 204,065</u>	<u>\$ 5,312,422</u>	<u>\$ 866,049</u>	<u>\$ 116,575</u>	<u>\$ 1,715,836</u>	<u>\$ 1,552,744</u>	<u>\$ 185,107</u>
\$ 135	\$ 12,574	\$ -	\$ -	\$ 38,089	\$ 9,086	\$ -
-	-	-	17,626	-	-	-
-	-	87	-	5,991	32,095	-
-	-	-	-	-	-	-
50,093	-	-	-	50,000	257,000	50,000
-	-	-	-	1,361	8,572	-
-	-	13	-	8,105	23,048	-
-	-	-	-	-	-	-
<u>50,228</u>	<u>12,574</u>	<u>100</u>	<u>17,626</u>	<u>103,546</u>	<u>329,801</u>	<u>50,000</u>
-	2,890,380	-	-	-	-	-
-	<u>169,112</u>	<u>6,312</u>	<u>1,465</u>	<u>8,943</u>	<u>217,936</u>	<u>73,347</u>
-	<u>3,059,492</u>	<u>6,312</u>	<u>1,465</u>	<u>8,943</u>	<u>217,936</u>	<u>73,347</u>
-	-	-	-	-	2,396	-
153,837	2,240,356	859,637	97,484	1,627,466	1,068,146	61,760
-	-	-	-	(24,119)	(65,535)	-
<u>153,837</u>	<u>2,240,356</u>	<u>859,637</u>	<u>97,484</u>	<u>1,603,347</u>	<u>1,005,007</u>	<u>61,760</u>
<u>\$ 204,065</u>	<u>\$ 5,312,422</u>	<u>\$ 866,049</u>	<u>\$ 116,575</u>	<u>\$ 1,715,836</u>	<u>\$ 1,552,744</u>	<u>\$ 185,107</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2020

	Target Community Alternative to Prison Fund	Coronavirus Relief Fund	Totals
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 267,774	\$ 1,041,915	\$ 30,680,767
Cash and Cash Equivalents in Segregated Accounts	-	-	197,875
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	38,840
Receivables:			
Property Taxes	-	-	4,505,367
Lodging Taxes	-	-	79,169
Permissive Motor			
Vehicle License Tax	-	-	190,087
Accounts	-	-	214,910
Interfund	-	1,461	12,001
Special Assessments	-	-	150,988
Accrued Interest	-	1,282	15,002
Loans	-	-	734,806
Intergovernmental	210,988	50,264	7,131,103
Materials and Supplies Inventory.....	-	-	389,725
Prepaid Items.....	-	-	81,896
Total Assets.....	<u>\$ 478,762</u>	<u>\$ 1,094,922</u>	<u>\$ 44,422,536</u>
LIABILITIES			
Accounts Payable.....	\$ 8,673	\$ 857,124	\$ 1,732,045
Contracts Payable.....	-	-	67,059
Accrued Wages and Benefits Payable.....	2,592	-	243,045
Retainage Payable.....	-	-	38,840
Interfund Payable.....	-	62,859	1,911,189
Employee Payroll Withholdings.....	634	-	67,849
Intergovernmental Payable.....	1,970	59,101	307,944
Unearned Revenue.....	-	115,838	115,838
Total Liabilities.....	<u>13,869</u>	<u>1,094,922</u>	<u>4,483,809</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	-	-	4,409,212
Unavailable Revenue.....	120,494	-	4,652,028
Total Deferred Inflows of Resources.....	<u>120,494</u>	<u>-</u>	<u>9,061,240</u>
FUND BALANCES:			
Nonspendable	-	-	471,621
Restricted	344,399	-	30,498,068
Unassigned (Deficits).....	-	-	(92,202)
Total Fund Balances	<u>344,399</u>	<u>-</u>	<u>30,877,487</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 478,762</u>	<u>\$ 1,094,922</u>	<u>\$ 44,422,536</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, 2020

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	33,277	556,895	2,290,288	591,859
Licenses and Permits.....	584,245	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	2,523,033
Fines and Forfeitures.....	41,914	-	-	37,950
Intergovernmental.....	2,500	1,534,237	-	6,823,971
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	25,858	-	-	-
Other.....	10,734	19,982	16,903	138,102
Total Revenues.....	698,528	2,111,114	2,307,191	10,114,915
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	2,499,355	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	8,207,616
Health	541,185	-	-	-
Human Services	-	2,043,363	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Total Expenditures.....	541,185	2,043,363	2,499,355	8,207,616
Excess of Revenues Over (Under) Expenditures	157,343	67,751	(192,164)	1,907,299
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	6,347	-	-	3,536
Transfers In.....	-	193,362	-	80,000
Transfers Out.....	-	-	-	(1,393,783)
Total Other Financing Sources (Use).....	6,347	193,362	-	(1,310,247)
Net Changes in Fund Balances.....	163,690	261,113	(192,164)	597,052
Fund Balances Beginning of Year.....	202,012	3,711,942	3,687,925	5,762,346
Fund Balances (Deficit) End of Year.....	\$ 365,702	\$ 3,973,055	\$ 3,495,761	\$ 6,359,398

Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	County Hotel Lodging Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	211,632	-	-	-	-
-	706,730	-	37,019	16,697	-	-
-	-	-	-	-	30,220	-
-	-	-	-	-	-	-
-	-	-	5,881,866	134,424	-	-
145,081	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	93,890	1,007	-	-
-	5,546	-	188,048	6,737	-	-
<u>145,081</u>	<u>712,276</u>	<u>211,632</u>	<u>6,200,823</u>	<u>158,865</u>	<u>30,220</u>	<u>-</u>
-	594,571	286,045	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	168,519	-	-
99,680	-	-	-	-	-	-
-	-	-	-	-	29,322	-
-	-	-	5,018,855	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>99,680</u>	<u>594,571</u>	<u>286,045</u>	<u>5,018,855</u>	<u>168,519</u>	<u>29,322</u>	<u>-</u>
<u>45,401</u>	<u>117,705</u>	<u>(74,413)</u>	<u>1,181,968</u>	<u>(9,654)</u>	<u>898</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	1,702,212	127,900	-	-
-	-	-	-	-	-	-
-	-	-	1,702,212	127,900	-	-
45,401	117,705	(74,413)	2,884,180	118,246	898	-
1,694,755	906,036	74,413	1,549,474	76,615	3,393	17,140
<u>\$ 1,740,156</u>	<u>\$ 1,023,741</u>	<u>\$ -</u>	<u>\$ 4,433,654</u>	<u>\$ 194,861</u>	<u>\$ 4,291</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, 2020

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund
REVENUES				
Property Taxes.....	\$ 1,485,362	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	139,181	-
Charges for Services.....	-	-	-	410,844
Licenses and Permits.....	-	-	-	102,500
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	102,033
Intergovernmental.....	168,325	803,707	-	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	61
Donations.....	-	-	-	2,527
Other.....	-	30,176	-	3,633
Total Revenues.....	<u>1,653,687</u>	<u>833,883</u>	<u>139,181</u>	<u>621,598</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	827,421
Public Works	25,321	-	194,254	-
Health	-	868,971	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Total Expenditures.....	<u>25,321</u>	<u>868,971</u>	<u>194,254</u>	<u>827,421</u>
Excess of Revenues Over (Under) Expenditures	<u>1,628,366</u>	<u>(35,088)</u>	<u>(55,073)</u>	<u>(205,823)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(406,765)	-	-	-
Total Other Financing Sources (Use).....	<u>(406,765)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	1,221,601	(35,088)	(55,073)	(205,823)
Fund Balances Beginning of Year.....	685,915	32,540	55,073	858,429
Fund Balances (Deficit) End of Year.....	<u>\$ 1,907,516</u>	<u>\$ (2,548)</u>	<u>\$ -</u>	<u>\$ 652,606</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
\$ -	\$ -	\$ -	\$ 2,829,093	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
547	20	-	-	-	9,233	427,360
-	-	-	-	-	-	-
-	-	-	-	-	-	92,951
267,911	859,719	459,978	212,414	-	187,191	88,670
-	-	-	-	-	-	-
-	2,619	-	-	18,257	9,024	-
-	-	-	-	-	67,212	-
4,705	71	-	-	84	-	565
<u>273,163</u>	<u>862,429</u>	<u>459,978</u>	<u>3,041,507</u>	<u>18,341</u>	<u>272,660</u>	<u>609,546</u>
-	-	-	-	-	258,174	-
463,486	-	-	-	-	-	565,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	489,420	2,619,135	-	-	-
-	31,050	-	-	1,306	-	-
-	813,729	-	-	-	-	-
<u>463,486</u>	<u>844,779</u>	<u>489,420</u>	<u>2,619,135</u>	<u>1,306</u>	<u>258,174</u>	<u>565,775</u>
<u>(190,323)</u>	<u>17,650</u>	<u>(29,442)</u>	<u>422,372</u>	<u>17,035</u>	<u>14,486</u>	<u>43,771</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	44,000
-	-	-	-	-	-	-
-	-	-	-	-	-	44,000
<u>(190,323)</u>	<u>17,650</u>	<u>(29,442)</u>	<u>422,372</u>	<u>17,035</u>	<u>14,486</u>	<u>87,771</u>
<u>344,466</u>	<u>174,534</u>	<u>183,279</u>	<u>1,817,984</u>	<u>842,602</u>	<u>82,998</u>	<u>1,515,576</u>
<u>\$ 154,143</u>	<u>\$ 192,184</u>	<u>\$ 153,837</u>	<u>\$ 2,240,356</u>	<u>\$ 859,637</u>	<u>\$ 97,484</u>	<u>\$ 1,603,347</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, 2020

	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund	Coronavirus Relief Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	141,040	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	1,787,798	82,295	382,649	8,353,610
Special Assessments.....	-	-	-	-
Interest.....	-	15,907	-	5,099
Donations.....	-	-	-	-
Other.....	18,870	-	50	-
Total Revenues.....	1,947,708	98,202	382,699	8,358,709
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	421,004
Judicial	-	-	-	41,201
Public Safety	1,613,099	-	-	6,030,513
Public Works	-	-	-	161,772
Health	-	-	-	894,354
Human Services	-	-	244,918	809,865
Urban Redevelopment and Housing	-	120,811	-	-
Intergovernmental.....	365,161	-	-	-
Total Expenditures.....	1,978,260	120,811	244,918	8,358,709
Excess of Revenues Over (Under) Expenditures	(30,552)	(22,609)	137,781	-
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	50,000	-	-	-
Transfers Out.....	(549)	-	-	-
Total Other Financing Sources (Use).....	49,451	-	-	-
Net Changes in Fund Balances.....	18,899	(22,609)	137,781	-
Fund Balances Beginning of Year.....	986,108	84,369	206,618	-
Fund Balances (Deficit) End of Year.....	\$ 1,005,007	\$ 61,760	\$ 344,399	\$ -

(Continued)

Totals

\$ 4,314,455
350,813
5,221,809
716,965
2,523,033
274,848
28,031,265
145,081
50,967
190,494
444,206
42,263,936

4,059,149
1,070,462
8,639,552
8,688,643
2,333,832
11,225,556
153,167
1,178,890
37,349,251

4,914,685

9,883
2,197,474
(1,801,097)
406,260
5,320,945
25,556,542
\$ 30,877,487

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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 52,000	\$ 33,152	\$ (18,848)
Licenses and Permits.....	580,500	576,713	(3,787)
Fines and Forfeitures.....	53,000	41,844	(11,156)
Intergovernmental.....	14,500	2,500	(12,000)
Donations.....	8,000	24,952	16,952
Other.....	1,000	10,835	9,835
Total Revenues.....	<u>709,000</u>	<u>689,996</u>	<u>(19,004)</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	264,500	239,463	25,037
Fringe Benefits	143,338	98,537	44,801
Contractual Services	308,381	199,804	108,577
Materials and Supplies	44,962	31,176	13,786
Capital Outlay	3,000	1,046	1,954
Other	500	290	210
Total Expenditures.....	<u>764,681</u>	<u>570,316</u>	<u>194,365</u>
Excess of Revenues Over (Under) Expenditures.....	(55,681)	119,680	175,361
OTHER FINANCING SOURCE			
Sale of Capital Assets.....	-	6,347	6,347
Net Change in Fund Balance.....	(55,681)	126,027	181,708
Fund Balance Beginning of Year	190,442	190,442	-
Prior Year Encumbrances Appropriated.....	32,811	32,811	-
Fund Balance End of Year	<u>\$ 167,572</u>	<u>\$ 349,280</u>	<u>\$ 181,708</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 501,023	\$ 520,433	\$ 19,410
Intergovernmental.....	1,661,699	1,366,040	(295,659)
Other.....	2,500	19,982	17,482
Total Revenues.....	<u>2,165,222</u>	<u>1,906,455</u>	<u>(258,767)</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,187,648	1,101,321	86,327
Fringe Benefits	662,112	584,535	77,577
Contractual Services	643,725	385,264	258,461
Materials and Supplies	5,400	4,879	521
Capital Outlay	15,000	4,939	10,061
Total Expenditures.....	<u>2,513,885</u>	<u>2,080,938</u>	<u>432,947</u>
Excess of Revenues Under Expenditures.....	(348,663)	(174,483)	174,180
OTHER FINANCING SOURCE			
Transfers In.....	193,362	193,362	-
Net Change in Fund Balance.....	(155,301)	18,879	174,180
Fund Balance Beginning of Year	3,603,828	3,603,828	-
Prior Year Encumbrances Appropriated.....	44,074	44,074	-
Fund Balance End of Year	<u>\$ 3,492,601</u>	<u>\$ 3,666,781</u>	<u>\$ 174,180</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,937,100	\$ 2,290,288	\$ 353,188
Other.....	-	16,919	16,919
Total Revenues.....	<u>1,937,100</u>	<u>2,307,207</u>	<u>370,107</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	1,018,000	888,904	129,096
Fringe Benefits	548,800	378,408	170,392
Contractual Services	1,014,501	522,371	492,130
Materials and Supplies	85,239	26,506	58,733
Capital Outlay	1,981,175	1,796,940	184,235
Total Expenditures.....	<u>4,647,715</u>	<u>3,613,129</u>	<u>1,034,586</u>
Net Change in Fund Balance.....	(2,710,615)	(1,305,922)	1,404,693
Fund Balance Beginning of Year	2,787,977	2,787,977	-
Prior Year Encumbrances Appropriated.....	1,750,808	1,750,808	-
Fund Balance End of Year	<u>\$ 1,828,170</u>	<u>\$ 3,232,863</u>	<u>\$ 1,404,693</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 161,987	\$ 580,375	\$ 418,388
Permissive Motor Vehicle License Tax.....	2,500,000	2,544,747	44,747
Fines and Forfeitures.....	40,000	38,206	(1,794)
Intergovernmental.....	7,030,000	6,959,679	(70,321)
Other.....	5,750	150,660	144,910
Total Revenues.....	<u>9,737,737</u>	<u>10,273,667</u>	<u>535,930</u>
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	3,382,103	3,003,648	378,455
Fringe Benefits	1,653,399	1,491,194	162,205
Contractual Services	2,378,949	2,299,379	79,570
Materials and Supplies	1,505,328	1,227,575	277,753
Capital Outlay	2,262,001	1,477,486	784,515
Other	10,000	5,709	4,291
Total Expenditures.....	<u>11,191,780</u>	<u>9,504,991</u>	<u>1,686,789</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(1,454,043)</u>	<u>768,676</u>	<u>2,222,719</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	5,000	3,536	(1,464)
Transfers In.....	80,000	80,000	-
Transfers Out.....	<u>(1,393,784)</u>	<u>(1,393,783)</u>	<u>1</u>
Total Other Financing Sources (Use).....	<u>(1,308,784)</u>	<u>(1,310,247)</u>	<u>(1,463)</u>
Net Change in Fund Balance.....	(2,762,827)	(541,571)	2,221,256
Fund Balance Beginning of Year.....	3,139,799	3,139,799	-
Prior Year Encumbrances Appropriated.....	<u>1,097,624</u>	<u>1,097,624</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 1,474,596</u>	<u>\$ 3,695,852</u>	<u>\$ 2,221,256</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 145,081	\$ 145,081
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	95,887	91,364	4,523
Net Change in Fund Balance.....	(95,887)	53,717	149,604
Fund Balance Beginning of Year	1,694,755	1,694,755	-
Fund Balance End of Year	<u>\$ 1,598,868</u>	<u>\$ 1,748,472</u>	<u>\$ 149,604</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 750,000	\$ 738,019	\$ (11,981)
Other.....	-	5,575	5,575
Total Revenues.....	<u>750,000</u>	<u>743,594</u>	<u>(6,406)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	280,000	254,929	25,071
Fringe Benefits	106,515	99,059	7,456
Contractual Services	385,500	251,718	133,782
Materials and Supplies	2,500	549	1,951
Capital Outlay	3,000	-	3,000
Total Expenditures.....	<u>777,515</u>	<u>606,255</u>	<u>171,260</u>
Net Change in Fund Balance.....	(27,515)	137,339	164,854
Fund Balance Beginning of Year	880,196	880,196	-
Prior Year Encumbrances Appropriated.....	8,536	8,536	-
Fund Balance End of Year	<u>\$ 861,217</u>	<u>\$ 1,026,071</u>	<u>\$ 164,854</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ -	\$ 231,107	\$ 231,107
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services	-	232,391	(232,391)
Net Change in Fund Balance.....	-	(1,284)	(1,284)
Fund Balance Beginning of Year	7,719	7,719	-
Fund Balance End of Year	<u>\$ 7,719</u>	<u>\$ 6,435</u>	<u>\$ (1,284)</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 50,924	\$ 33,837	\$ (17,087)
Intergovernmental	4,318,347	5,602,683	1,284,336
Donations	83,672	93,298	9,626
Other	131,164	186,279	55,115
Total Revenues	4,584,107	5,916,097	1,331,990
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Personal Services	95,971	92,420	3,551
Fringe Benefits	56,339	39,803	16,536
Contractual Services	6,496,349	4,691,788	1,804,561
Materials and Supplies	8,585	5,077	3,508
Capital Outlay	20,000	10,740	9,260
Total Expenditures	6,677,244	4,839,828	1,837,416
Excess of Revenues Over (Under) Expenditures	(2,093,137)	1,076,269	3,169,406
OTHER FINANCING SOURCES (USE)			
Advances In	-	456,593	456,593
Advances Out	-	(401,463)	(401,463)
Transfers In	1,702,212	1,702,212	-
Total Other Financing Sources (Use)	1,702,212	1,757,342	55,130
Net Change in Fund Balance	(390,925)	2,833,611	3,224,536
Fund Balance Beginning of Year	2,426,124	2,426,124	-
Prior Year Encumbrances Appropriated	40	40	-
Fund Balance End of Year	\$ 2,035,239	\$ 5,259,775	\$ 3,224,536

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 21,050	\$ 21,487	\$ 437
Intergovernmental.....	252,804	154,789	(98,015)
Donations.....	-	1,007	1,007
Other.....	2,000	6,752	4,752
Total Revenues.....	275,854	184,035	(91,819)
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	258,701	43,262	215,439
Fringe Benefits	58,615	11,372	47,243
Contractual Services	116,580	56,789	59,791
Materials and Supplies	3,825	1,835	1,990
Capital Outlay	104,671	64,268	40,403
Total Expenditures.....	542,392	177,526	364,866
Excess of Revenues Over (Under) Expenditures.....	(266,538)	6,509	273,047
OTHER FINANCING SOURCES (USE)			
Advances In	-	53,585	53,585
Transfers In	340,001	127,900	(212,101)
Transfers Out.....	(102,486)	-	102,486
Total Other Financing Sources (Use).....	237,515	181,485	(56,030)
Net Change in Fund Balance.....	(29,023)	187,994	217,017
Fund Balance Beginning of Year	63,284	63,284	-
Prior Year Encumbrances Appropriated.....	1,600	1,600	-
Fund Balance End of Year	\$ 35,861	\$ 252,878	\$ 217,017

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 29,057	\$ (6,943)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	29,057	6,943
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 BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,395,100	\$ 1,484,072	\$ 88,972
Intergovernmental.....	166,200	168,325	2,125
Total Revenues.....	<u>1,561,300</u>	<u>1,652,397</u>	<u>91,097</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	26,000	25,321	679
Capital Outlay	1,506,299	86,174	1,420,125
Total Expenditures.....	<u>1,532,299</u>	<u>111,495</u>	<u>1,420,804</u>
Excess of Revenues Over Expenditures.....	29,001	1,540,902	1,511,901
OTHER FINANCING USE			
Transfers Out.....	(406,765)	(406,765)	-
Net Change in Fund Balance.....	(377,764)	1,134,137	1,511,901
Fund Balance Beginning of Year	591,242	591,242	-
Prior Year Encumbrances Appropriated.....	129,976	129,976	-
Fund Balance End of Year	<u>\$ 343,454</u>	<u>\$ 1,855,355</u>	<u>\$ 1,511,901</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 812,553	\$ 803,707	\$ (8,846)
Interest	-	4	4
Other	-	1,756	1,756
Total Revenues	<u>812,553</u>	<u>805,467</u>	<u>(7,086)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	55,638	55,593	45
Fringe Benefits	30,345	30,345	-
Contractual Services	755,713	755,713	-
Materials and Supplies	3,000	3,000	-
Other	22,150	16,641	5,509
Total Expenditures	<u>866,846</u>	<u>861,292</u>	<u>5,554</u>
Excess of Revenues Over Expenditures	<u>(54,293)</u>	<u>(55,825)</u>	<u>(1,532)</u>
OTHER FINANCING SOURCE (USE)			
Advances In	-	440	440
Advances Out	-	(2,400)	(2,400)
Total Other Financing Source (Use)	<u>-</u>	<u>(1,960)</u>	<u>(1,960)</u>
Net Change in Fund Balance	(54,293)	(57,785)	(3,492)
Fund Balance Beginning of Year	55,978	55,978	-
Prior Year Encumbrances Appropriated	2,135	2,135	-
Fund Balance End of Year	<u>\$ 3,820</u>	<u>\$ 328</u>	<u>\$ (3,492)</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ 200,000	\$ 158,445	\$ (41,555)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	200,000	159,086	40,914
Net Change in Fund Balance.....	-	(641)	(641)
Fund Balance Beginning of Year	3,859	3,859	-
Fund Balance End of Year	<u>\$ 3,859</u>	<u>\$ 3,218</u>	<u>\$ (641)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 812,000	\$ 419,058	\$ (392,942)
Licenses and Permits.....	158,000	103,640	(54,360)
Fines and Forfeitures.....	127,950	101,098	(26,852)
Donations.....	200	2,527	2,327
Other.....	-	3,641	3,641
Total Revenues.....	<u>1,098,150</u>	<u>629,964</u>	<u>(468,186)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	127,510	121,528	5,982
Fringe Benefits	66,025	63,753	2,272
Contractual Services	440,755	411,294	29,461
Materials and Supplies	439,736	391,067	48,669
Capital outlay	42,700	42,522	178
Total Expenditures.....	<u>1,116,726</u>	<u>1,030,164</u>	<u>86,562</u>
Net Change in Fund Balance.....	(18,576)	(400,200)	(381,624)
Fund Balance Beginning of Year	425,501	425,501	-
Prior Year Encumbrances Appropriated.....	<u>289,387</u>	<u>289,387</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 696,312</u>	<u>\$ 314,688</u>	<u>\$ (381,624)</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 822	\$ 822
Intergovernmental.....	439,757	268,807	(170,950)
Other.....	-	4,721	4,721
Total Revenues.....	<u>439,757</u>	<u>274,350</u>	<u>(165,407)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	145,513	139,215	6,298
Fringe Benefits	74,193	52,614	21,579
Contractual Services	438,889	303,500	135,389
Total Expenditures.....	<u>658,595</u>	<u>495,329</u>	<u>163,266</u>
Excess of Revenues Under Expenditures.....	<u>(218,838)</u>	<u>(220,979)</u>	<u>(2,141)</u>
OTHER FINANCING SOURCE (USE)			
Advances In	-	28,744	28,744
Advances Out.....	-	(106,374)	(106,374)
Total Other Financing Source (Use).....	<u>-</u>	<u>(77,630)</u>	<u>(77,630)</u>
Net Change in Fund Balance.....	(218,838)	(298,609)	(79,771)
Fund Balance Beginning of Year	384,061	384,061	-
Prior Year Encumbrances Appropriated.....	<u>101,492</u>	<u>101,492</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 266,715</u>	<u>\$ 186,944</u>	<u>\$ (79,771)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ 20	\$ (780)
Loans.....	15,800	10,291	(5,509)
Intergovernmental.....	1,253,350	985,760	(267,590)
Interest.....	5,600	3,022	(2,578)
Other.....	-	117	117
Total Revenues.....	<u>1,275,550</u>	<u>999,210</u>	<u>(276,340)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,200	26	1,174
Fringe Benefits	816	31	785
Contractual Services	285,700	104,018	181,682
Capital Outlay	<u>922,000</u>	<u>890,524</u>	<u>31,476</u>
Total Expenditures.....	<u>1,209,716</u>	<u>994,599</u>	<u>215,117</u>
Net Change in Fund Balance.....	65,834	4,611	(61,223)
Fund Balance Beginning of Year	<u>382,793</u>	<u>382,793</u>	-
Fund Balance End of Year	<u>\$ 448,627</u>	<u>\$ 387,404</u>	<u>\$ (61,223)</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, 2020

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 582,923	\$ 461,764	\$ (121,159)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	645,463	485,324	160,139
Capital Outlay	3,737	2,810	927
Other	40,250	10,874	29,376
Total Expenditures.....	<u>689,450</u>	<u>499,008</u>	<u>190,442</u>
Net Change in Fund Balance.....	(106,527)	(37,244)	69,283
Fund Balance Beginning of Year	99,085	99,085	-
Prior Year Encumbrances Appropriated.....	<u>54,517</u>	<u>54,517</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 47,075</u></u>	<u><u>\$ 116,358</u></u>	<u><u>\$ 69,283</u></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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 2,668,165	\$ 2,827,176	\$ 159,011
Intergovernmental.....	194,685	212,414	17,729
Total Revenues.....	2,862,850	3,039,590	176,740
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,648,603	2,647,308	1,295
Net Change in Fund Balance.....	214,247	392,282	178,035
Fund Balance Beginning of Year	1,703,449	1,703,449	-
Prior Year Encumbrances Appropriated.....	32,050	32,050	-
Fund Balance End of Year	<u>\$ 1,949,746</u>	<u>\$ 2,127,781</u>	<u>\$ 178,035</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 550	\$ -	\$ (550)
Loans.....	54,500	25,270	(29,230)
Interest.....	27,400	20,000	(7,400)
Other.....	-	86	86
Total Revenues.....	<u>82,450</u>	<u>45,356</u>	<u>(37,094)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	2,100	696	1,404
Fringe Benefits	1,361	216	1,145
Contractual Services	210,500	110,375	100,125
Total Expenditures.....	<u>213,961</u>	<u>111,287</u>	<u>102,674</u>
Net Change in Fund Balance.....	(131,511)	(65,931)	65,580
Fund Balance Beginning of Year	300,182	300,182	-
Fund Balance End of Year	<u>\$ 168,671</u>	<u>\$ 234,251</u>	<u>\$ 65,580</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ -	\$ 5,563	\$ 5,563
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	5,563	5,563
Fund Balance Beginning of Year	32,558	32,558	-
Fund Balance End of Year	<u>\$ 32,558</u>	<u>\$ 38,121</u>	<u>\$ 5,563</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 8,222	\$ 8,222
Intergovernmental.....	-	21,977	21,977
Total Revenues.....	-	30,199	30,199
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	30,199	30,199
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 30,199</u>	<u>\$ 30,199</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 165,214	\$ 165,214	\$ -
Interest.....	-	794	794
Total Revenues.....	<u>165,214</u>	<u>166,008</u>	<u>794</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Contractual Services	165,214	138,085	27,129
Materials and Supplies	1,876	1,876	-
Capital Outly	25,273	22,411	2,862
Other	17,314	17,314	-
Total Expenditures.....	<u>209,677</u>	<u>179,686</u>	<u>29,991</u>
Net Change in Fund Balance.....	(44,463)	(13,678)	30,785
Fund Balance Beginning of Year	44,717	44,717	-
Fund Balance End of Year	<u>\$ 254</u>	<u>\$ 31,039</u>	<u>\$ 30,785</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CENTER FOR TECH AND CIVIC LIFE FUND
For the Year Ended December 31, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Donations.....	\$ 67,212	\$ 67,212	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Center for Tech and Civic Life:			
Personal Services	46,253	46,253	-
Contractual Services	20,959	20,959	-
Total Expenditures.....	67,212	67,212	-
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
COMPUTERIZED LEGAL RESEARCH FUND**

For the Year Ended December 31, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 22,523	\$ 16,344	\$ (6,179)
Intergovernmental.....	4,678	4,678	-
Total Revenues.....	<u>27,201</u>	<u>21,022</u>	<u>(6,179)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	3,000	600	2,400
Capital Outlay	12,774	11,808	966
Total Expenditures.....	<u>15,774</u>	<u>12,408</u>	<u>3,366</u>
Net Change in Fund Balance.....	11,427	8,614	(2,813)
Fund Balance Beginning of Year	78,587	78,587	-
Prior Year Encumbrances Appropriated.....	2,358	2,358	-
Fund Balance End of Year	<u>\$ 92,372</u>	<u>\$ 89,559</u>	<u>\$ (2,813)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 177,500	\$ 145,309	\$ (32,191)
Intergovernmental.....	50	2,334	2,284
Other.....	-	78	78
Total Revenues.....	<u>177,550</u>	<u>147,721</u>	<u>(29,829)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services	140,508	139,554	954
Fringe Benefits	87,476	60,912	26,564
Contractual Services	66,723	39,965	26,758
Materials and Supplies	1,000	259	741
Total Expenditures.....	<u>295,707</u>	<u>240,690</u>	<u>55,017</u>
Excess of Revenues Under Expenditures.....	(118,157)	(92,969)	25,188
OTHER FINANCING SOURCE			
Transfer In.....	86,129	39,000	(47,129)
Net Change in Fund Balance.....	(32,028)	(53,969)	(21,941)
Fund Balance Beginning of Year	<u>216,455</u>	<u>216,455</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 184,427</u>	<u>\$ 162,486</u>	<u>\$ (21,941)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 108,000	\$ 159,036	\$ 51,036
Intergovernmental.....	-	8,689	8,689
Total Revenues.....	108,000	167,725	59,725
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	13,628	6,128	7,500
Capital Outlay	29,500	29,167	333
Total Expenditures.....	43,128	35,295	7,833
Net Change in Fund Balance.....	64,872	132,430	67,558
Fund Balance Beginning of Year	673,454	673,454	-
Prior Year Encumbrances Appropriated.....	4,200	4,200	-
Fund Balance End of Year	\$ 742,526	\$ 810,084	\$ 67,558

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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 18,516	\$ 3,419	\$ (15,097)
Other.....	-	124	124
Total Revenues.....	<u>18,516</u>	<u>3,543</u>	<u>(14,973)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services	4,644	4,622	22
Fringe Benefits	789	756	33
Contractual Services	10,790	1,085	9,705
Materials and Supplies	2,500	-	2,500
Capital Outlay	213	213	-
Total Expenditures.....	<u>18,936</u>	<u>6,676</u>	<u>12,260</u>
Net Change in Fund Balance.....	(420)	(3,133)	(2,713)
Fund Balance Beginning of Year	48,123	48,123	-
Prior Year Encumbrances Appropriated.....	2,103	2,103	-
Fund Balance End of Year	<u>\$ 49,806</u>	<u>\$ 47,093</u>	<u>\$ (2,713)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 120,215	\$ 102,087	\$ (18,128)
Intergovernmental.....	63,033	23,033	(40,000)
Total Revenues.....	<u>183,248</u>	<u>125,120</u>	<u>(58,128)</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services	170,273	48,373	121,900
Capital Outlay	29,968	19,852	10,116
Total Expenditures.....	<u>200,241</u>	<u>68,225</u>	<u>132,016</u>
Excess of Revenues Over (Under) Expenditures.....	(16,993)	56,895	73,888
OTHER FINANCING SOURCE			
Advances In	-	50,000	50,000
Net Change in Fund Balance.....	(16,993)	106,895	123,888
Fund Balance Beginning of Year	369,285	369,285	-
Prior year encumbrances appropriated.....	2,059	2,059	-
Fund Balance End of Year	<u>\$ 354,351</u>	<u>\$ 478,239</u>	<u>\$ 123,888</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,900	\$ 3,984	\$ 84
Fines and Forfeitures.....	121,100	93,343	(27,757)
Intergovernmental.....	1,688	1,688	-
Other.....	-	2,832	2,832
Total Revenues.....	126,688	101,847	(24,841)
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,400	4,098	1,302
Fringe Benefits	2,840	2,178	662
Contractual Services	116,281	100,954	15,327
Materials and Supplies	250	-	250
Capital Outlay	1,938	1,733	205
Total Expenditures.....	126,709	108,963	17,746
Excess of Revenues Under Expenditures.....	(21)	(7,116)	(7,095)
OTHER FINANCING SOURCE			
Advances In	-	5,000	5,000
Net Change in Fund Balance.....	(21)	(2,116)	(2,095)
Fund Balance Beginning of Year	5,062	5,062	-
Prior year encumbrances appropriated.....	73	73	-
Fund Balance End of Year	\$ 5,114	\$ 3,019	\$ (2,095)

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 64,967	\$ 43,881	\$ (21,086)
Other.....	-	237	237
Total Revenues.....	<u>64,967</u>	<u>44,118</u>	<u>(20,849)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal Services	26,892	22,915	3,977
Fringe Benefits	4,450	3,683	767
Contractual Services	<u>31,083</u>	<u>24,428</u>	<u>6,655</u>
Total Expenditures.....	<u>62,425</u>	<u>51,026</u>	<u>11,399</u>
Net Change in Fund Balance.....	2,542	(6,908)	(9,450)
Fund Balance Beginning of Year	<u>36,597</u>	<u>36,597</u>	-
Fund Balance End of Year	<u>\$ 39,139</u>	<u>\$ 29,689</u>	<u>\$ (9,450)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 951,250	\$ 842,991	\$ (108,259)
Other.....	-	10,307	10,307
Total Revenues.....	<u>951,250</u>	<u>853,298</u>	<u>(97,952)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	740,474	561,334	179,140
Fringe Benefits	411,737	262,226	149,511
Contractual Services	190,339	111,456	78,883
Materials and Supplies	9,086	369	8,717
Capital Outlay	26,603	26,060	543
Total Expenditures.....	<u>1,378,239</u>	<u>961,445</u>	<u>416,794</u>
Excess of Revenues Under Expenditures.....	(426,989)	(108,147)	318,842
OTHER FINANCING USE			
Transfers Out.....	(549)	(549)	-
Net Change in Fund Balance.....	(427,538)	(108,696)	318,842
Fund Balance Beginning of Year	429,788	429,788	-
Prior Year Encumbrances Appropriated.....	21,984	21,984	-
Fund Balance End of Year	<u>\$ 24,234</u>	<u>\$ 343,076</u>	<u>\$ 318,842</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, 2020**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 83,000	\$ 133,758	\$ 50,758
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community:			
Based Corrections:			
Contractual Services	81,000	53,795	27,205
Materials and Supplies	10,000	5,209	4,791
Capital Outlay	15,000	974	14,026
Total Expenditures.....	<u>106,000</u>	<u>59,978</u>	<u>46,022</u>
Net Change in Fund Balance.....	(23,000)	73,780	96,780
Fund Balance Beginning of Year	<u>53,387</u>	<u>53,387</u>	-
Fund Balance End of Year	<u>\$ 30,387</u>	<u>\$ 127,167</u>	<u>\$ 96,780</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 208,775	\$ 133,906	\$ (74,869)
Other.....	-	2,497	2,497
Total Revenues.....	<u>208,775</u>	<u>136,403</u>	<u>(72,372)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	117,131	107,801	9,330
Fringe Benefits	83,946	63,526	20,420
Contractual Services	10,450	5,080	5,370
Materials and Supplies	550	-	550
Total Expenditures.....	<u>212,077</u>	<u>176,407</u>	<u>35,670</u>
Excess of Revenues Under Expenditures.....	(3,302)	(40,004)	(36,702)
OTHER FINANCING SOURCE			
Transfers In.....	-	50,000	50,000
Net Change in Fund Balance	(3,302)	9,996	13,298
Fund Balance Beginning of Year	97,033	97,033	-
Fund Balance End of Year	<u>\$ 93,731</u>	<u>\$ 107,029</u>	<u>\$ 13,298</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 155,000	\$ 181,136	\$ 26,136
Other.....	-	2,937	2,937
Total Revenues.....	<u>155,000</u>	<u>184,073</u>	<u>29,073</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	114,550	110,110	4,440
Fringe Benefits	40,424	39,234	1,190
Contractual Services	14,000	5,511	8,489
Materials and Supplies	3,000	441	2,559
Capital Outlay	5,000	-	5,000
Total Expenditures.....	<u>176,974</u>	<u>155,296</u>	<u>21,678</u>
Net Change in Fund Balance.....	(21,974)	28,777	50,751
Fund Balance Beginning of Year	<u>153,160</u>	<u>153,160</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 131,186</u></u>	<u><u>\$ 181,937</u></u>	<u><u>\$ 50,751</u></u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT COMMUNITY BASED CORRECTIONS FUND**
For the Year Ended December 31, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,912	\$ 185,912	\$ -
Other.....	-	1,738	1,738
Total Revenues.....	<u>185,912</u>	<u>187,650</u>	<u>1,738</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	125,582	125,562	20
Fringe Benefits	61,282	52,314	8,968
Contractual Services	<u>10,765</u>	<u>9,222</u>	<u>1,543</u>
Total Expenditures.....	<u>197,629</u>	<u>187,098</u>	<u>10,531</u>
Net Change in Fund Balance	(11,717)	552	12,269
Fund Balance Beginning of Year	<u>116,276</u>	<u>116,276</u>	-
Fund Balance End of Year	<u>\$ 104,559</u>	<u>\$ 116,828</u>	<u>\$ 12,269</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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 974,790	\$ 315,161	\$ (659,629)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	974,790	365,161	609,629
Excess of Revenues Under Expenditures.....	-	(50,000)	(50,000)
OTHER FINANCING SOURCE			
Advances 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>

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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 261,153	\$ 154,403	\$ (106,750)
Other.....	1	1,519	1,518
Total Revenues.....	<u>261,154</u>	<u>155,922</u>	<u>(105,232)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	95,081	94,784	297
Fringe Benefits	16,215	15,076	1,139
Contractual Services	100,362	48,435	51,927
Materials and Supplies	7,473	860	6,613
Capital Outlay	5,877	5,877	-
Other	793	793	-
Total Expenditures.....	<u>225,801</u>	<u>165,825</u>	<u>59,976</u>
Net Change in Fund Balance.....	35,353	(9,903)	(45,256)
Fund Balance Beginning of Year	9,156	9,156	-
Prior Year Encumbrances Appropriated.....	13,950	13,950	-
Fund Balance End of Year	<u>\$ 58,459</u>	<u>\$ 13,203</u>	<u>\$ (45,256)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 222,200	\$ 83,152	\$ (139,048)
Interest.....	400	15,933	15,533
Total Revenues.....	222,600	99,085	(123,515)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	266,200	123,748	142,452
Net Change in Fund Balance.....	(43,600)	(24,663)	18,937
Fund Balance Beginning of Year	95,304	95,304	-
Fund Balance End of Year	\$ 51,704	\$ 70,641	\$ 18,937

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 361,976	\$ 382,649	\$ 20,673
Other.....	-	50	50
Total Revenues.....	<u>361,976</u>	<u>382,699</u>	<u>20,723</u>
EXPENDITURES			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services	90,004	75,892	14,112
Fringe Benefits	60,396	19,742	40,654
Contractual Services	208,143	97,966	110,177
Capital Outlay	114,965	34,478	80,487
Total Expenditures.....	<u>473,508</u>	<u>228,078</u>	<u>245,430</u>
Net Change in Fund Balance.....	(111,532)	154,621	266,153
Fund Balance Beginning of Year	108,982	108,982	-
Prior year encumbrances appropriated.....	3,537	3,537	-
Fund Balance End of Year	<u>\$ 987</u>	<u>\$ 267,140</u>	<u>\$ 266,153</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CORONAVIRUS RELIEF FUND**

For the Year Ended December 31, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 8,471,682	\$ 8,419,184	\$ (52,498)
Interest.....	2,356	2,356	-
Total Revenues.....	<u>8,474,038</u>	<u>8,421,540</u>	<u>(52,498)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Coronavirus Relief:			
Personal Services	83,734	83,609	125
Fringe Benefits	11,416	11,399	17
Contractual Services	59,517	59,428	89
Materials and Supplies	42,567	42,503	64
Capital Outlay	213,964	213,644	320
Total General Government - Legislative and Executive	<u>411,198</u>	<u>410,583</u>	<u>615</u>
General Government - Judicial:			
Coronavirus Relief:			
Contractual Services	8,260	8,248	12
Capital Outlay	33,002	32,953	49
Total General Government - Judicial	<u>41,262</u>	<u>41,201</u>	<u>61</u>
Public Safety:			
Coronavirus Relief:			
Personal Services	3,991,903	3,985,942	5,961
Fringe Benefits	1,681,974	1,679,462	2,512
Contractual Services	271,454	271,049	405
Capital Outlay	94,201	94,060	141
Total Public Safety	<u>6,039,532</u>	<u>6,030,513</u>	<u>9,019</u>
Public Works:			
Coronavirus Relief:			
Personal Services	139,546	139,338	208
Fringe Benefits	21,560	21,528	32
Contractual Services	907	906	1
Total Public Works	<u>162,013</u>	<u>161,772</u>	<u>241</u>
Health:			
Coronavirus Relief:			
Contractual Services	987,302	985,828	1,474
Materials and Supplies	3,774	3,768	6
Capital Outlay	17,881	17,854	27
Total Health	<u>1,008,957</u>	<u>1,007,450</u>	<u>1,507</u>
Human Services:			
Contractual Services	41,227	41,165	62
Materials and Supplies	35	35	-
Capital Outlay	769,814	768,664	1,150
Total Human Services	<u>811,076</u>	<u>809,864</u>	<u>1,212</u>
Total Expenditures.....	<u>8,474,038</u>	<u>8,461,383</u>	<u>12,655</u>
Excess of Revenues Under Expenditures.....	-	(39,843)	(39,843)
OTHER FINANCING SOURCE			
Advances In.....	-	52,438	52,438
Net Change in Fund Balance.....	-	12,595	12,595
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 12,595</u>	<u>\$ 12,595</u>

Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies accounts for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's assigned monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2020

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 91,691	\$ 312,499	\$ 3,629	\$ 407,819
Property Taxes Receivable.....	-	114,077	-	114,077
Special Assessments Receivable.....	397,706	-	-	397,706
Total Assets.....	<u>\$ 489,397</u>	<u>\$ 426,576</u>	<u>\$ 3,629</u>	<u>\$ 919,602</u>
LIABILITIES				
Total Liabilities.....	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations....	-	114,077	-	114,077
Unavailable Revenue.....	397,706	-	-	397,706
Total Deferred Inflows of Resources.....	<u>397,706</u>	<u>114,077</u>	<u>-</u>	<u>511,783</u>
FUND BALANCES				
Restricted	<u>91,691</u>	<u>312,499</u>	<u>3,629</u>	<u>407,819</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 489,397</u>	<u>\$ 426,576</u>	<u>\$ 3,629</u>	<u>\$ 919,602</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2020

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Special Assessments.....	\$ 86,862	\$ -	\$ -	\$ -	\$ 86,862
Interest.....	23,726	-	-	-	23,726
Rent.....	-	144,325	-	-	144,325
Total Revenues.....	<u>110,588</u>	<u>144,325</u>	<u>-</u>	<u>-</u>	<u>254,913</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	100,000	2,140,000	211,000	50,000	2,501,000
Current Refunding Note Principal	-	815,440	-	-	815,440
Payment to Refunded Bond Escrow Agent ...	-	205,000	-	-	205,000
Interest and Fiscal Charges	8,411	1,089,006	35,308	-	1,132,725
Issuance costs	3,995	42,420	17,172	-	63,587
Total Expenditures.....	<u>112,406</u>	<u>4,291,866</u>	<u>263,480</u>	<u>50,000</u>	<u>4,717,752</u>
Excess of Revenues Under Expenditures.....	<u>(1,818)</u>	<u>(4,147,541)</u>	<u>(263,480)</u>	<u>(50,000)</u>	<u>(4,462,839)</u>
OTHER FINANCING SOURCES (USES)					
Refunding Bonds Issued.....	513,000	3,842,000	1,948,000	-	6,303,000
General Obligation Bonds Issued.....	-	829,000	-	-	829,000
Payment to Refunded Bond Escrow Agent.....	(508,519)	(3,811,733)	(1,930,720)	-	(6,250,972)
Transfers In.....	-	2,992,370	247,600	50,000	3,289,970
Transfers Out.....	(246)	-	-	-	(246)
Total Other Financing Sources (Uses).....	<u>4,235</u>	<u>3,851,637</u>	<u>264,880</u>	<u>50,000</u>	<u>4,170,752</u>
Net Changes in Fund Balances.....	2,417	(295,904)	1,400	-	(292,087)
Fund Balance Beginning of Year.....	<u>89,274</u>	<u>608,403</u>	<u>2,229</u>	<u>-</u>	<u>699,906</u>
Fund Balance End of Year.....	<u>\$ 91,691</u>	<u>\$ 312,499</u>	<u>\$ 3,629</u>	<u>\$ -</u>	<u>\$ 407,819</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 85,097	\$ 86,862	\$ 1,765
Interest.....	23,249	23,726	477
Total Revenues.....	<u>108,346</u>	<u>110,588</u>	<u>2,242</u>
EXPENDITURES			
Current:			
Debt Service:			
Principal Retirement	100,000	100,000	-
Interest and Fiscal Charges	8,513	8,411	102
Bond Issuance Costs	3,995	3,995	-
Total Expenditures.....	<u>112,508</u>	<u>112,406</u>	<u>102</u>
Excess of Revenues Under Expenditures.....	<u>(4,162)</u>	<u>(1,818)</u>	<u>2,344</u>
OTHER FINANCING SOURCE (USES)			
Proceeds of Refunding Bonds.....	513,000	513,000	-
Payment to Refunded Bond Escrow Agent.....	(508,519)	(508,519)	-
Transfers Out.....	(246)	(246)	-
Total Other Financing Source (Uses)	<u>4,235</u>	<u>4,235</u>	<u>-</u>
Net Change in Fund Balance.....	73	2,417	2,344
Fund Balance Beginning of Year.....	<u>89,274</u>	<u>89,274</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 89,347</u>	<u>\$ 91,691</u>	<u>\$ 2,344</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Rent.....	\$ 355,911	\$ 325,862	\$ (30,049)
EXPENDITURES			
Debt Service:			
Principal Retirement	3,107,324	3,107,324	-
Interest and Fiscal Charges	1,121,774	1,118,659	3,115
Issuance Costs	42,420	42,420	-
Current Refunding - Refunded Notes	815,440	815,440	-
Payment to Bond Escrow Agent	205,000	205,000	-
Total Expenditures.....	<u>5,291,958</u>	<u>5,288,843</u>	<u>3,115</u>
Excess of Revenues Under Expenditures.....	<u>(4,936,047)</u>	<u>(4,962,981)</u>	<u>(26,934)</u>
OTHER FINANCING SOURCES (USE)			
Proceeds from Notes.....	815,440	815,440	-
Proceeds of Refunding Bonds.....	3,842,000	3,842,000	-
Proceeds of Bonds.....	829,000	829,000	-
Payment to Refunded Bond Escrow.....	(3,811,733)	(3,811,733)	-
Transfers In.....	<u>2,881,832</u>	<u>2,992,370</u>	<u>110,538</u>
Total Other Financing Sources (Use).....	<u>4,556,539</u>	<u>4,667,077</u>	<u>110,538</u>
Net Change in Fund Balance.....	(379,508)	(295,904)	83,604
Fund Balance Beginning of Year.....	<u>608,403</u>	<u>608,403</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 228,895</u>	<u>\$ 312,499</u>	<u>\$ 83,604</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	211,000	211,000	-
Interest and Fiscal Charges	36,600	35,308	1,292
Issuance Costs	17,172	17,172	-
Total Expenditures.....	264,772	263,480	1,292
Excess of Revenues Under Expenditures.....	(264,772)	(263,480)	1,292
OTHER FINANCING SOURCES (USE)			
Proceeds of Bonds.....	1,948,000	1,948,000	-
Payment to Refunded Bond Escrow Agent.....	(1,930,720)	(1,930,720)	-
Transfer In.....	247,600	247,600	-
Total Other Financing Sources (Use).....	264,880	264,880	-
Net Change in Fund Balance.....	108	1,400	1,292
Fund Balance Beginning of Year	2,229	2,229	-
Fund Balance End of Year	<u>\$ 2,337</u>	<u>\$ 3,629</u>	<u>\$ 1,292</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
OTHER FINANCING SOURCE			
Transfer In.....	50,000	50,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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.
Airport Construction Fund	To account revenues used for construction at the Fairfield County Airport. For budgetary reporting, this fund's activity is included in the General Obligation Bond Retirement Debt Service Fund. This fund was closed out in 2020.
Road and Bridge Construction Fund	To account for restricted State and federal grants, 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.
Financial Management Information System Fund	To account for transfers committed by the County for the purchase and installation of a new computer system for the County. This fund had no cash activity or budget during 2020; therefore, there is no budgetary schedule presented.
Record and Asset Storage Fund	To account for restricted and committed monies from the issuance of a general obligation bond and from transferred monies from the General Fund for the purpose of reviewing storage space costs, plans for future record and asset storage needs, and for building improvements. This fund was closed out in 2020.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2020

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 142,849	\$ 1,434,874	\$ 683,410	\$ 224,505
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	-	-	231,124	-
Intergovernmental Receivable.....	526,979	-	615,889	-
Total Assets.....	<u>\$ 669,828</u>	<u>\$ 1,434,874</u>	<u>\$ 1,530,423</u>	<u>\$ 224,505</u>
LIABILITIES				
Contracts Payable.....	\$ 2,517	\$ -	\$ 806,472	\$ -
Retainage Payable.....	-	-	231,124	-
Interfund Payable.....	666,040	327,993	-	-
Total Liabilities.....	<u>668,557</u>	<u>327,993</u>	<u>1,037,596</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue.....	55,923	-	15,203	-
FUND BALANCES				
Restricted	-	-	477,624	-
Committed	-	1,106,881	-	-
Assigned	-	-	-	224,505
Unassigned (Deficit)	<u>(54,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficit).....	<u>(54,652)</u>	<u>1,106,881</u>	<u>477,624</u>	<u>224,505</u>
Total Liabilities and Fund Balance.....	<u>\$ 669,828</u>	<u>\$ 1,434,874</u>	<u>\$ 1,530,423</u>	<u>\$ 224,505</u>

Financial Management Information System			
Fund		Totals	
\$ 893		\$ 2,486,531	
-		231,124	
-		1,142,868	
<u>\$ 893</u>		<u>\$ 3,860,523</u>	
\$ -		\$ 808,989	
-		231,124	
-		994,033	
<u>-</u>		<u>2,034,146</u>	
-		71,126	
-		477,624	
893		1,107,774	
-		224,505	
-		(54,652)	
<u>893</u>		<u>1,755,251</u>	
<u>\$ 893</u>		<u>\$ 3,860,523</u>	

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2020

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Airport Construction Fund	Road and Bridge Construction Fund
REVENUES				
Charges for Services.....	\$ -	\$ 1,735	\$ -	\$ -
Intergovernmental.....	532,115	-	-	3,557,370
Rent.....	-	112,947	-	-
Other.....	-	-	68,590	-
Total Revenues.....	<u>532,115</u>	<u>114,682</u>	<u>68,590</u>	<u>3,557,370</u>
EXPENDITURES				
Capital Outlay.....	675,039	1,401,727	-	5,022,865
Debt Service:				
Interest and Fiscal Charges	-	8,906	574	-
Total Expenditures.....	<u>675,039</u>	<u>1,410,633</u>	<u>574</u>	<u>5,022,865</u>
Excess of Revenues Over (Under) Expenditures	<u>(142,924)</u>	<u>(1,295,951)</u>	<u>68,016</u>	<u>(1,465,495)</u>
OTHER FINANCING SOURCES (USE)				
Bond Anticipation Note Issued.....	-	-	815,440	-
Transfers In	-	-	-	1,538,307
Transfers out	-	-	-	-
Total Other Financing Sources (Use)	<u>-</u>	<u>-</u>	<u>815,440</u>	<u>1,538,307</u>
Net Changes in Fund Balances.....	(142,924)	(1,295,951)	883,456	72,812
Fund Balances (Deficit) Beginning of Year	<u>88,272</u>	<u>2,402,832</u>	<u>(883,456)</u>	<u>404,812</u>
Fund Balances (Deficit) End of Year	<u>\$ (54,652)</u>	<u>\$ 1,106,881</u>	<u>\$ -</u>	<u>\$ 477,624</u>

Permanent Improvement Fund	Financial Management Information System Fund	Record and Asset Storage Fund	Totals
\$ -	\$ -	\$ -	\$ 1,735
-	-	-	4,089,485
-	-	-	112,947
1	-	-	68,591
1	-	-	4,272,758
-	-	29,100	7,128,731
-	-	-	9,480
-	-	29,100	7,138,211
1	-	(29,100)	(2,865,453)
-	-	-	815,440
-	-	-	1,538,307
-	-	(52,073)	(52,073)
-	-	(52,073)	2,301,674
1	-	(81,173)	(563,779)
224,504	893	81,173	2,319,030
\$ 224,505	\$ 893	\$ -	\$ 1,755,251

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, 2020**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 856,459	\$ 107,733	\$ (748,726)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay	781,579	673,810	107,769
Other	107	107	-
Total Expenditures.....	781,686	673,917	107,769
Excess of Revenues Over (Under) Expenditures.....	74,773	(566,184)	(640,957)
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	77,385	77,385
Advances Out.....	-	(370,627)	(370,627)
Total Other Financing Source (Use).....	-	(293,242)	(293,242)
Net Change in Fund Balance.....	74,773	(859,426)	(934,199)
Fund Balance Beginning of Year.....	1,002,275	1,002,275	-
Fund Balance End of Year.....	<u>\$ 1,077,048</u>	<u>\$ 142,849</u>	<u>\$ (934,199)</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 1,915	\$ 415
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services	10,000	-	10,000
Materials and Supplies	1,000	-	1,000
Capital Outlay	1,490,270	1,426,933	63,337
Total Expenditures.....	1,501,270	1,426,933	74,337
Net Change in Fund Balance.....	(1,499,770)	(1,425,018)	74,752
Fund Balance Beginning of Year.....	1,334,686	1,334,686	-
Prior Year Encumbrances Appropriated.....	1,507,367	1,507,367	-
Fund Balance End of Year.....	<u>\$ 1,342,283</u>	<u>\$ 1,417,035</u>	<u>\$ 74,752</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 2,796,752	\$ 2,956,684	\$ 159,932
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Contract Services	39,517	39,517	-
Capital Outlay	4,435,176	4,435,176	-
Total Expenditures.....	4,474,693	4,474,693	-
Excess of Revenues Under Expenditures.....	(1,677,941)	(1,518,009)	159,932
OTHER FINANCING SOURCE			
Transfers In.....	1,538,307	1,538,307	-
Net Change in Fund Balance.....	(139,634)	20,298	159,932
Fund Balance Beginning of Year.....	327,490	327,490	-
Prior Year Encumbrances Appropriated.....	85,114	85,114	-
Fund Balance End of Year.....	<u>\$ 272,970</u>	<u>\$ 432,902</u>	<u>\$ 159,932</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Other Revenue.....	\$ -	\$ 1	\$ 1
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	106,557	30,558	75,999
Net Change in Fund Balance.....	(106,557)	(30,557)	76,000
Fund Balance Beginning of Year.....	187,850	187,850	-
Prior Year Encumbrances Appropriated.....	67,212	67,212	-
Fund Balance End of Year.....	<u>\$ 148,505</u>	<u>\$ 224,505</u>	<u>\$ 76,000</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL RECORD AND ASSET STORAGE FUND

For the Year Ended December 31, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Contractual Services	4,640	4,640	-
Capital Outlay	87,901	87,901	-
Excess of Revenues Under Expenditures.....	(92,541)	(92,541)	-
OTHER FINANCING USE			
Transfers Out.....	(52,073)	(52,073)	-
Net Change in Fund Balance.....	(144,614)	(144,614)	-
Fund Balance Beginning of Year.....	144,614	144,614	-
Fund Balance End of Year.....	\$ -	\$ -	\$ -

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 5,159,269	\$ 5,334,887	\$ 175,618
Tap-In Fees.....	646,671	1,509,813	863,142
Penalties.....	49,327	35,296	(14,031)
Deposits.....	110,000	219,873	109,873
Special Assessments.....	44,510	44,086	(424)
Grants.....	32,500	31,159	(1,341)
Proceeds of Refunding Bonds.....	3,468,000	3,468,000	-
Sales of Capital Assets.....	-	1,363	1,363
Other Non-Operating Revenues.....	21,112	22,461	1,349
Interest.....	7,470	10,130	2,660
Total Revenues.....	9,538,859	10,677,068	1,138,209
EXPENSES			
Personal Services.....	821,833	740,104	81,729
Fringe Benefits.....	350,750	320,862	29,888
Contractual Services.....	2,520,020	2,198,198	321,822
Materials and Supplies.....	301,061	265,490	35,571
Deposits.....	105,000	103,500	1,500
Other operating expenses.....	47,087	3,256	43,831
Capital Outlay.....	1,363,236	161,383	1,201,853
Principal Retirement.....	1,277,001	1,277,001	-
Interest and Fiscal Charges.....	279,831	270,706	9,125
Issuance Costs.....	27,007	27,007	-
Payment to Bond Escrow Agent.....	3,440,913	3,440,913	-
Total Expenses.....	10,533,739	8,808,420	1,725,319
Excess of Revenues Over (Under) Expenses.....	(994,880)	1,868,648	2,863,528
Fund Equity Beginning of Year.....	13,746,434	13,746,434	-
Prior Year Encumbrances Appropriated.....	599,924	599,924	-
Fund Equity End of Year.....	\$ 13,351,478	\$ 16,215,006	\$ 2,863,528

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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,518,346	\$ 4,014,051	\$ 495,705
Tap-In Fees.....	528,195	1,235,048	706,853
Penalties.....	33,415	25,858	(7,557)
Special Assessments.....	32,140	32,140	-
Proceeds of Refunding Bonds.....	2,160,000	2,160,000	-
Grants.....	32,500	31,159	(1,341)
Sale of Capital Assets.....	1,500	1,363	(137)
Other Non-Operating Revenues.....	60,509	12,690	(47,819)
Interest.....	5,520	7,539	2,019
Total Revenues.....	<u>6,372,125</u>	<u>7,519,848</u>	<u>1,147,723</u>
EXPENSES			
Personal Services.....	819,440	670,589	148,851
Fringe Benefits.....	340,851	279,348	61,503
Contractual Services.....	1,197,264	788,954	408,310
Materials and Supplies.....	769,185	666,389	102,796
Other Operating Expenses.....	44,054	2,130	41,924
Capital Outlay.....	301,469	140,399	161,070
Principal Retirement.....	1,072,662	1,025,051	47,611
Interest and Fiscal Charges.....	239,291	216,382	22,909
Issuance costs.....	16,821	16,821	-
Payment to Bond Escrow Agent.....	2,142,679	2,142,678	1
Total Expenses.....	<u>6,943,716</u>	<u>5,948,741</u>	<u>994,975</u>
Excess of Revenues Over (Under) Expenses.....	(571,591)	1,571,107	2,142,698
Fund Equity Beginning of Year.....	6,741,684	6,741,684	-
Prior Year Encumbrances Appropriated.....	453,514	453,514	-
Fund Equity End of Year.....	<u>\$ 6,623,607</u>	<u>\$ 8,766,305</u>	<u>\$ 2,142,698</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, 2020

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 14,763,448	\$ 14,506,323	\$ (257,125)
Other non-operating revenues.....	41,932	60,691	18,759
Interest.....	26,000	26,526	526
Total Revenues.....	<u>14,831,380</u>	<u>14,593,540</u>	<u>(237,840)</u>
EXPENSES			
Contractual Services.....	865,790	853,756	12,034
Materials and Supplies.....	20,000	3,104	16,896
Claims.....	14,639,448	13,913,244	726,204
Total Expenses.....	<u>15,525,238</u>	<u>14,770,104</u>	<u>755,134</u>
Excess of Revenues Under Expenses.....	(693,858)	(176,564)	517,294
Fund Equity Beginning of Year.....	841,906	841,906	-
Prior Year Encumbrances Appropriated.....	404,027	404,027	-
Fund Equity End of Year.....	<u>\$ 552,075</u>	<u>\$ 1,069,369</u>	<u>\$ 517,294</u>

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Custodial Funds

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

Fairfield Department of Health Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield Department of Health, a legally separate entity.
Other Fiscal Agent Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District; the Fairfield County Regional Planning Commission; the Fairfield County Park District; the Fairfield, Hocking, Licking, and Perry Multi-County Detention District; the Fairfield County Family, Adult, and Children First Council; the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations; the Fairfield 33 Development; and the Area 20-21 Workforce Development Board.
Undivided Monies Fund	To account for various taxes, special assessments, and State undivided monies collected and distributed for the benefit of other governments.
Miscellaneous Judicial, Public Safety, and Human Services Fund	To account for various fines and fees collected and distributed through the courts for the benefit of others.
Other Custodial Fund	To account for monies held by the County to be distributed for the benefit of others.

Fairfield County, Ohio

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

December 31, 2020

	Fairfield Department of Health Fund	Other Fiscal Agent Fund	Undivided Monies Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 2,524,379	\$ 5,747,385	\$ 6,423,313
Cash and Cash Equivalents in Segregated Accounts	-	25,720	-
Receivables:			
Property Taxes	-	-	190,598,941
Accounts	-	-	882,478
Special Assessments	-	-	983,370
Intergovernmental	-	-	4,285,131
Tax Increment Financing Receivable	-	-	4,041,042
Total Assets	<u>2,524,379</u>	<u>5,773,105</u>	<u>207,214,275</u>
LIABILITIES			
Accounts Payable	45,651	126,206	-
Intergovernmental Payable	28,760	48,702	10,708,444
Total Liabilities	<u>74,411</u>	<u>174,908</u>	<u>10,708,444</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations	-	-	186,956,330
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	4,041,042
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>190,997,372</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 2,449,968</u>	<u>\$ 5,598,197</u>	<u>\$ 5,508,459</u>

Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 713,517	\$ 380,471	\$ 15,789,065
1,395,172	108,593	1,529,485
-	-	190,598,941
746,699	-	1,629,177
-	-	983,370
-	-	4,285,131
-	-	4,041,042
<u>2,855,388</u>	<u>489,064</u>	<u>218,856,211</u>
34,687	-	206,544
1,074,633	-	11,860,539
<u>1,109,320</u>	<u>-</u>	<u>12,067,083</u>
-	-	186,956,330
-	-	4,041,042
<u>-</u>	<u>-</u>	<u>190,997,372</u>
<u>\$ 1,746,068</u>	<u>\$ 489,064</u>	<u>\$ 15,791,756</u>

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2020

	Fairfield Department of Health Fund	Other Fiscal Agent Fund
ADDITIONS		
Intergovernmental	\$ -	\$ -
Amounts Received as Fiscal Agent	5,873,557	13,101,032
Licenses and Permits and Fees for Other Governments	-	-
Fines and Forfeitures for Other Governments	-	-
Property Tax Collections for Other Governments	-	-
Tax Increment Financing Collections for Other Governments	-	-
Sheriff Sale Collections for Other Governments	-	-
Contributions from Individuals	-	-
Amounts Received for Others	-	-
Miscellaneous	-	-
Total Additions	<u>5,873,557</u>	<u>13,101,032</u>
DEDUCTIONS		
Distributions as Fiscal Agent	5,355,590	12,307,072
Distributions of State Funds to Other Governments	-	-
Distributions of CARES Act Funding to Other Governments	-	-
Distributions to the State of Ohio	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-
Fines and Forfeitures Distributions to Other Governments	-	-
Property Tax Distributions to Other Governments	-	-
Tax Increment Financing to Other Governments	-	-
Special Assessment Distributions to Other Governments	-	-
Sheriff Sale Distributions to Other Governments	-	-
Distributions to Individuals	-	-
Total Deductions	<u>5,355,590</u>	<u>12,307,072</u>
Increase in Fiduciary Net Position	517,967	793,960
Net Position Beginning of Year	<u>1,932,001</u>	<u>4,804,237</u>
Net Position End of Year	<u>\$ 2,449,968</u>	<u>\$ 5,598,197</u>

Undivided Monies Fund	Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 17,483,871	\$ -	\$ -	\$ 17,483,871
-	-	-	18,974,589
594,865	212,310	1,080,146	1,887,321
-	73,535,972	-	73,535,972
172,630,642	-	-	172,630,642
4,102,953	-	-	4,102,953
-	86,491	-	86,491
-	413,528	-	413,528
-	4,089,623	-	4,089,623
-	356,303	-	356,303
<u>194,812,331</u>	<u>78,694,227</u>	<u>1,080,146</u>	<u>293,561,293</u>
-	-	-	17,662,662
9,374,401	-	-	9,374,401
8,109,470	-	-	8,109,470
-	413,528	-	413,528
618,252	312,945	989,124	1,920,321
-	73,109,790	-	73,109,790
172,414,971	-	-	172,414,971
4,102,953	-	-	4,102,953
136,065	-	-	136,065
-	81,778	-	81,778
-	4,600,940	-	4,600,940
<u>194,756,112</u>	<u>78,518,981</u>	<u>989,124</u>	<u>291,926,879</u>
56,219	175,246	91,022	1,634,414
<u>5,452,240</u>	<u>1,570,822</u>	<u>398,042</u>	<u>14,157,342</u>
<u>\$ 5,508,459</u>	<u>\$ 1,746,068</u>	<u>\$ 489,064</u>	<u>\$ 15,791,756</u>

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Statistical Section



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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S16
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-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 comprehensive annual financial reports for the relevant year.

Fairfield County, Ohio

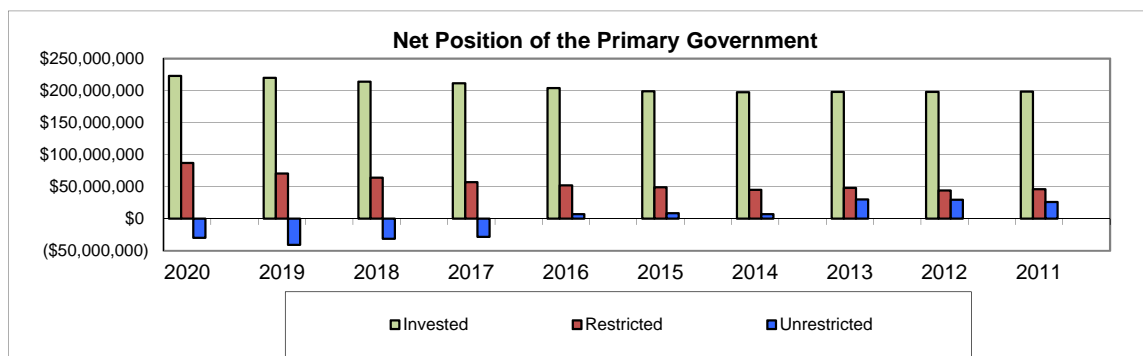
NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2020 (6)	2019 (5)(6)	2018 (3)(4)(5)	2017 (3)(4)
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 179,172,841	\$ 176,457,060	\$ 172,552,741	\$ 172,092,772
Restricted for:				
Capital Projects.....	1,367,928	739,835	1,315,941	686,899
Debt Service.....	-	5,693	311,061	61,658
Other Purposes.....	4,036,473	3,816,228	2,856,288	1,863,679
Real Estate Assessment and Delinquencies.....	4,439,080	4,510,409	5,975,187	6,280,756
Road, Bridge, and Culvert Projects.....	10,221,125	8,050,697	6,863,706	6,286,312
Ditch Maintenance.....	1,891,144	1,849,031	1,882,504	1,923,516
Developmental Disabilities.....	28,814,789	22,196,537	18,701,216	16,241,669
Mental Health.....	11,112,904	7,046,244	5,974,302	4,825,203
Children Services and Children's Trust.....	5,631,165	2,982,130	2,479,558	2,815,240
Child, Adult, and Senior Protective Services	10,556,825	9,627,811	8,348,709	5,542,142
Child Support Enforcement	3,841,166	3,602,167	3,105,545	2,459,626
Juvenile Court Services	142,584	344,466	379,623	962,582
Dog and Kennel Services (1).....	348,282	179,453	289,502	310,427
Wireless 9-1-1 Services (1).....	183,841	156,453	139,677	132,058
Youth Services	563,885	685,253	612,546	604,173
Community Development Block Grant.....	338,167	1,117,788	1,476,020	1,109,307
Economic Development Assistance (1).....	865,949	842,873	822,850	806,012
Court Computer Services (1).....	1,398,359	1,240,313	1,116,205	973,424
Unrestricted.....	(52,585,496)	(58,712,305)	(47,758,313)	(41,541,506)
Total Governmental Activities Net Position.....	<u>212,341,011</u>	<u>186,738,136</u>	<u>187,444,868</u>	<u>184,435,949</u>
Business-Type Activities:				
Net Investment in Capital Assets.....	43,671,496	43,587,308	41,566,246	39,080,265
Restricted for Capital Projects.....	1,254,857	1,322,137	1,496,326	2,977,688
Restricted for Debt Service.....	53,543	100,556	154,326	-
Unrestricted.....	22,736,320	18,051,682	16,496,583	13,176,536
Total Business-Type Activities Net Position.....	<u>67,716,216</u>	<u>63,061,683</u>	<u>59,713,481</u>	<u>55,234,489</u>
Primary Government:				
Net Investment in Capital Assets.....	222,844,337	220,044,368	214,118,987	211,173,037
Restricted for:				
Capital Projects.....	2,622,785	2,061,972	2,812,267	3,664,587
Debt Service.....	53,543	106,249	465,387	61,658
Other Purposes.....	4,036,473	3,816,228	2,856,288	1,863,679
Real Estate Assessment.....	4,439,080	4,510,409	5,975,187	6,280,756
Road, Bridge, and Culvert Projects.....	10,221,125	8,050,697	6,863,706	6,286,312
Ditch Maintenance.....	1,891,144	1,849,031	1,882,504	1,923,516
Developmental Disabilities.....	28,814,789	22,196,537	18,701,216	16,241,669
Mental Health.....	11,112,904	7,046,244	5,974,302	4,825,203
Children Services.....	5,631,165	2,982,130	2,479,558	2,815,240
Child, Adult, and Senior Protective Services	10,556,825	9,627,811	8,348,709	5,542,142
Child Support Enforcement	3,841,166	3,602,167	3,105,545	2,459,626
Juvenile Court Services	142,584	344,466	379,623	962,582
Dog Adoption Center and Shelter Services (1).....	348,282	179,453	289,502	310,427
Wireless 9-1-1 Services (1).....	183,841	156,453	139,677	132,058
Youth Services	563,885	685,253	612,546	604,173
Community Development Block Grant.....	338,167	1,117,788	1,476,020	1,109,307
Economic Development Assistance (1).....	865,949	842,873	822,850	806,012
Court Computer Services (1).....	1,398,359	1,240,313	1,116,205	973,424
Unrestricted.....	(29,849,176)	(40,660,623)	(31,261,730)	(28,364,970)
Total Primary Government Net Position.....	<u>\$ 280,057,227</u>	<u>\$ 249,799,819</u>	<u>\$ 247,158,349</u>	<u>\$ 239,670,438</u>

- (1) Prior to 2012, this classification was combined with other purposes.
- (2) Implemented GASB 68 in 2015 and restated net position in 2014.
- (3) Implemented GASB 75 in 2018 and restated net position in 2017.
- (4) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.
- (5) Implemented GASB 84 in 2019 and restated net position in 2018.
- (6) Implemented GASB 83 in 2020 and restated net position in 2019.

Table 1

	2016	2015 (2)	2014 (2)	2013	2012	2011
\$	164,493,791	\$ 162,414,457	\$ 161,056,531	\$ 162,713,111	\$ 162,842,848	\$ 162,697,179
	583,755	699,643	940,425	3,682,653	253,813	820,766
	-	359,461	610,240	566,173	490,573	320,481
	2,533,420	2,815,777	1,792,183	1,916,490	2,370,716	5,349,576
	6,053,571	5,437,355	5,307,820	4,505,550	4,510,224	4,331,847
	7,088,413	6,891,207	7,274,665	7,015,755	7,505,146	7,528,836
	1,854,960	1,982,932	1,945,731	1,895,247	1,804,320	1,707,023
	11,497,255	6,648,866	8,193,233	10,793,336	11,609,683	12,933,467
	4,266,567	4,471,257	4,240,990	4,008,361	2,411,669	2,019,448
	2,761,157	3,441,418	2,469,833	1,792,246	1,041,423	1,487,833
	5,172,635	4,774,823	4,325,915	4,285,609	3,853,572	3,456,248
	1,826,987	1,598,661	1,501,467	1,107,672	786,125	817,016
	1,391,931	2,277,121	2,273,380	2,615,158	2,939,198	3,311,593
	442,399	486,528	629,524	712,086	730,445	-
	102,851	210,404	337,343	510,901	521,169	-
	533,702	564,462	426,004	364,051	473,966	568,520
	1,201,335	1,151,553	1,094,500	739,631	1,398,757	1,577,258
	785,687	770,461	756,361	808,288	826,133	-
	812,182	821,120	789,319	813,786	766,755	-
	(1,197,021)	1,108,853	(2,586,921)	20,868,863	21,498,655	18,712,072
	<u>212,205,577</u>	<u>208,926,359</u>	<u>203,378,543</u>	<u>231,714,967</u>	<u>228,635,190</u>	<u>227,639,163</u>
	39,342,206	36,395,196	36,156,612	35,078,394	35,202,253	35,887,252
	2,980,688	3,877,584	-	-	-	-
	-	-	-	-	-	-
	8,360,402	7,301,526	9,602,203	9,068,264	8,077,123	7,449,748
	<u>50,683,296</u>	<u>47,574,306</u>	<u>45,758,815</u>	<u>44,146,658</u>	<u>43,279,376</u>	<u>43,337,000</u>
	203,835,997	198,809,653	197,213,143	197,791,505	198,045,101	198,584,431
	3,564,443	4,577,227	940,425	3,682,653	253,813	820,766
	-	359,461	610,240	566,173	490,573	320,481
	2,533,420	2,815,777	1,792,183	1,916,490	2,370,716	5,349,576
	6,053,571	5,437,355	5,307,820	4,505,550	4,510,224	4,331,847
	7,088,413	6,891,207	7,274,665	7,015,755	7,505,146	7,528,836
	1,854,960	1,982,932	1,945,731	1,895,247	1,804,320	1,707,023
	11,497,255	6,648,866	8,193,233	10,793,336	11,609,683	12,933,467
	4,266,567	4,471,257	4,240,990	4,008,361	2,411,669	2,019,448
	2,761,157	3,441,418	2,469,833	1,792,246	1,041,423	1,487,833
	5,172,635	4,774,823	4,325,915	4,285,609	3,853,572	3,456,248
	1,826,987	1,598,661	1,501,467	1,107,672	786,125	817,016
	1,391,931	2,277,121	2,273,380	2,615,158	2,939,198	3,311,593
	442,399	486,528	629,524	712,086	730,445	-
	102,851	210,404	337,343	510,901	521,169	-
	533,702	564,462	426,004	364,051	473,966	568,520
	1,201,335	1,151,553	1,094,500	739,631	1,398,757	1,577,258
	785,687	770,461	756,361	808,288	826,133	-
	812,182	821,120	789,319	813,786	766,755	-
	7,163,381	8,410,379	7,015,282	29,937,127	29,575,778	26,161,820
\$	<u>262,888,873</u>	<u>256,500,665</u>	<u>249,137,358</u>	<u>275,861,625</u>	<u>271,914,566</u>	<u>270,976,163</u>



Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2020	2019 (3)	2018 (2)(3)	2017
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 9,094,090	\$ 8,813,267	\$ 8,431,330	\$ 8,333,369
Judicial	1,428,762	1,482,597	1,375,155	1,163,915
Public Safety	2,822,842	3,187,325	3,220,867	2,861,655
External Portion	604,482	597,281	517,820	629,017
Public Works	3,265,725	3,444,734	2,269,860	2,064,320
External Portion	312,486	312,371	242,854	267,226
Health	1,465,476	1,688,341	1,730,384	1,525,302
Human Services	5,434,836	3,557,232	4,824,561	4,467,222
External Portion	46,105	54,922	76,268	60,275
Urban Redevelopment and				
Housing	20	355	752	530
Transportation	-	-	-	202,808
Subtotal Charges for Services	24,474,824	23,138,425	22,689,851	21,575,639
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	823,796	67,350	1,441,039	2,369
Judicial	1,705,156	1,582,978	1,182,320	1,747,748
Public Safety	7,680,246	1,857,276	1,629,603	1,682,496
Intergovernmental	324,855	369,557	207,129	108,828
Public Works	7,571,298	7,202,060	5,824,223	5,786,270
Health	12,242,507	11,483,043	8,670,330	8,805,817
Human Services	18,391,227	16,672,859	15,916,201	14,081,946
Urban Redevelopment and Housing	105,265	109,410	1,431,412	239,909
Transportation	-	-	-	3
Subtotal Operating Grants,				
Contributions, and Interest	48,844,350	39,344,533	36,302,257	32,455,386
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	60,000	-
Public Safety	76,113	-	115,575	-
Public Works	4,187,478	945,891	2,062,938	447,404
Transportation	-	-	-	339,618
Subtotal Capital Grants,				
Contributions, and Interest	4,263,591	945,891	2,238,513	787,022
Total Governmental Activities				
Program Revenues.....	77,582,765	63,428,849	61,230,621	54,818,047
Business-Type Activities:				
Charges for Services:				
Sewer	5,564,320	5,130,566	4,875,550	4,141,432
Water	4,146,874	3,759,709	3,408,227	3,073,906
Airport Fuel Operations (1)	-	-	-	269,335
Capital Grants, Contributions, and Interest:				
Sewer	1,522,102	1,657,264	2,227,792	846,107
Water	1,230,158	1,009,951	1,789,762	2,332,059
Total Business-Type Activities				
Program Revenues.....	12,463,454	11,557,490	12,301,331	10,662,839
Total Primary Government Program Revenues.....	\$ 90,046,219	\$ 74,986,339	\$ 73,531,952	\$ 65,480,886

(1) This fund was established as a new fund in 2011 and was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 2

	2016	2015	2014	2013	2012	2011
\$	8,394,021	\$ 8,058,346	\$ 7,871,335	\$ 7,688,543	\$ 7,086,073	\$ 6,862,904
	838,575	1,108,674	1,215,905	1,279,347	1,371,839	1,268,770
	2,664,604	2,527,068	2,146,720	2,329,434	2,206,063	2,074,333
	-	-	-	-	-	-
	2,075,612	1,945,174	1,858,134	1,405,576	1,427,794	1,609,381
	-	-	-	-	-	-
	1,496,523	1,362,441	1,523,741	1,216,358	1,487,674	1,306,799
	5,241,666	4,003,871	4,219,410	3,260,781	4,633,527	3,995,605
	-	-	-	-	-	-
	579	6,129	3,097	284,138	256,977	847,207
	120,761	122,978	105,607	87,536	28,459	29,478
	<u>20,832,341</u>	<u>19,134,681</u>	<u>18,943,949</u>	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>
	164,186	-	89,658	5,163	30,579	12,731
	1,255,921	1,816,112	1,443,292	1,548,368	1,376,991	1,525,057
	1,631,693	2,057,067	1,453,724	1,320,457	1,395,873	1,428,612
	255,070	286,451	206,264	223,380	235,453	185,135
	5,816,209	5,856,806	5,736,593	5,701,013	5,440,991	5,887,915
	8,545,984	8,230,176	8,109,986	9,565,051	10,442,528	13,527,797
	11,948,541	14,247,828	13,104,857	12,402,368	11,142,515	11,712,694
	1,123,783	494,358	1,145,622	531,306	1,034,510	303,837
	3	-	-	-	-	-
	<u>30,741,390</u>	<u>32,988,798</u>	<u>31,289,996</u>	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>
	-	-	-	-	-	-
	-	286,830	-	47,083	-	-
	1,651,529	975,864	823,185	1,246,172	1,408,811	465,925
	665,805	197,911	186,660	527,441	163,185	1,117,136
	<u>2,317,334</u>	<u>1,460,605</u>	<u>1,009,845</u>	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>
	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>
	3,999,097	3,806,862	3,749,788	3,631,514	3,542,068	3,468,251
	3,018,959	2,745,871	2,803,454	2,641,997	2,721,405	2,527,082
	313,112	371,229	365,518	383,476	372,397	237,175
	1,494,915	793,193	1,317,969	279,561	140,029	939,458
	945,935	653,836	535,436	286,359	139,087	528,637
	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>
\$	<u>63,663,083</u>	<u>61,955,075</u>	<u>60,015,955</u>	<u>57,892,422</u>	<u>58,084,828</u>	<u>61,861,919</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2020 (8)</u>	<u>2019 (3)(8)</u>	<u>2018 (2)(3)(7)</u>	<u>2017</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 18,221,816	\$ 19,695,531	\$ 18,671,259	\$ 16,677,471
Intergovernmental	1,811,142	2,361,477	2,369,951	2,034,601
Judicial	7,791,342	8,468,554	7,732,831	8,133,551
Public Safety	25,766,807	27,202,067	24,920,310	24,909,645
Intergovernmental	365,161	394,013	221,621	211,978
External Portion (5)	588,369	592,073	558,145	565,168
Public Works	13,572,530	13,706,603	12,516,225	12,698,739
External Portion (5)	304,157	309,647	261,766	240,101
Health	27,892,750	27,815,291	24,988,893	23,580,852
Human Services	33,755,959	32,870,167	30,703,562	27,734,143
External Portion (5)	44,876	54,443	82,207	54,156
Urban Redevelopment and Housing	154,410	58,925	299,936	334,045
Intergovernmental	813,729	394,436	561,300	123,839
Transportation (6)	321,951	280,995	-	461,105
Interest and Fiscal Charges	1,178,392	1,348,832	1,413,208	1,453,296
Total Governmental Activities Expenses.....	<u>132,583,391</u>	<u>135,553,054</u>	<u>125,301,214</u>	<u>119,212,690</u>
Business-Type Activities:				
Sewer	4,200,989	4,342,334	4,000,837	3,621,081
Water	3,664,568	3,647,143	3,742,892	3,425,449
Airport Fuel Operations (1)	-	-	-	249,217
Total Business-Type Activities Expenses.....	<u>7,865,557</u>	<u>7,989,477</u>	<u>7,743,729</u>	<u>7,295,747</u>
Total Primary Government Program Expenses.....	<u>140,448,948</u>	<u>143,542,531</u>	<u>133,044,943</u>	<u>126,508,437</u>
Net (Expense)/Revenue				
Governmental Activities	(55,000,626)	(72,124,205)	(64,070,593)	(64,394,643)
Business-Type Activities	<u>4,597,897</u>	<u>3,568,013</u>	<u>4,557,602</u>	<u>3,367,092</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (50,402,729)</u>	<u>\$ (68,556,192)</u>	<u>\$ (59,512,991)</u>	<u>\$ (61,027,551)</u>

- (1) This fund was established as a new fund in 2011 and was closed in 2018.
- (2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.
- (3) Implemented GASB 84 in 2019 and restated 2018 activity.
- (4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.
- (5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.
- (6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses are no longer used.
- (7) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.
- (8) Implemented GASB 83 in 2020 and restated 2019 activity.

(Continued)

Table 2

2016	2015 (4)	2014	2013	2012	2011
\$ 15,506,679	\$ 13,675,852	\$ 13,242,260	\$ 11,995,690	\$ 11,753,812	\$ 10,615,697
1,927,937	1,890,535	1,675,531	1,574,482	1,523,966	1,706,046
7,499,166	6,633,915	6,587,813	8,161,601	7,027,420	6,734,352
19,063,913	18,203,146	17,489,204	17,294,959	16,093,483	16,083,598
287,873	115,426	236,049	225,248	206,895	187,776
-	-	-	-	-	-
12,777,181	11,090,804	12,034,342	12,142,546	12,017,653	11,255,450
-	-	-	-	-	-
23,757,315	22,489,901	22,294,998	20,795,110	22,460,547	25,822,853
26,632,756	24,695,755	23,684,836	22,065,507	23,307,695	22,064,098
-	-	-	-	-	-
389,390	207,241	854,375	1,124,125	955,113	835,485
550,295	305,800	321,851	376,227	496,220	197,158
483,836	420,936	353,261	461,912	281,300	307,861
1,527,436	1,490,379	638,308	611,684	881,531	766,964
<u>110,403,777</u>	<u>101,219,690</u>	<u>99,412,828</u>	<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>
3,488,370	3,263,146	3,316,387	3,310,519	3,386,900	3,358,333
2,905,427	2,962,655	2,895,013	2,707,090	3,243,844	2,843,133
296,091	358,770	360,847	381,829	393,174	208,204
<u>6,689,888</u>	<u>6,584,571</u>	<u>6,572,247</u>	<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>
<u>117,093,665</u>	<u>107,804,261</u>	<u>105,985,075</u>	<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>
(56,512,712)	(47,635,606)	(48,169,038)	(46,159,576)	(45,835,793)	(42,416,022)
<u>3,082,130</u>	<u>1,786,420</u>	<u>2,199,918</u>	<u>823,469</u>	<u>(108,932)</u>	<u>1,290,933</u>
<u>\$ (53,430,582)</u>	<u>\$ (45,849,186)</u>	<u>\$ (45,969,120)</u>	<u>\$ (45,336,107)</u>	<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2020 (3)</u>	<u>2019 (2)(3)</u>	<u>2018 (1)(2)</u>	<u>2017</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 10,378,591	\$ 8,766,303	\$ 8,410,017	\$ 8,417,609
Public Works	1,486,050	1,395,077	1,349,363	1,352,194
Health	22,664,011	17,505,537	16,846,700	16,881,153
Human Services	10,023,054	8,565,838	8,145,287	4,881,778
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,919,274	2,449,670	2,273,302	2,346,583
Lodging Tax Levied for Public Works	350,813	519,326	640,422	230,028
Sales Taxes Levied for				
General Purposes	23,335,206	22,709,068	21,669,518	21,924,548
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,244,598	4,434,958	4,511,885	5,397,005
Unrestricted Interest	1,676,646	3,592,037	1,782,378	995,494
Unrestricted Contributions	3,540	3,500	-	-
Other	3,521,718	1,635,634	1,412,452	977,128
Total Governmental Activities.....	<u>80,603,501</u>	<u>71,576,948</u>	<u>67,041,324</u>	<u>63,403,520</u>
Business-Type Activities:				
Unrestricted Interest	17,659	18,763	25,554	12,276
Gain on Sale of Capital Assets	2,726	5,336	-	-
Other	36,251	25,962	108,183	22,240
Total Business-Type Activities.....	<u>56,636</u>	<u>50,061</u>	<u>133,737</u>	<u>34,516</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>80,660,137</u>	<u>71,627,009</u>	<u>67,175,061</u>	<u>63,438,036</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	25,602,875	(547,257)	2,970,731	(991,123)
Business-Type Activities.....	4,654,533	3,618,074	4,691,339	3,401,608
Total Primary Government Increase (Decrease) Before Transfers.....	<u>30,257,408</u>	<u>3,070,817</u>	<u>7,662,070</u>	<u>2,410,485</u>
Transfer In (Out)				
Governmental Activities.....	-	-	127,795	-
Business-Type Activities.....	-	-	(127,795)	-
Special Items				
Governmental Activities.....	-	-	(89,607)	-
Business-Type Activities.....	-	-	(84,552)	-
Increase (Decrease) After Transfers and Special Items				
Governmental Activities.....	25,602,875	(547,257)	3,008,919	(991,123)
Business-Type Activities.....	4,654,533	3,618,074	4,478,992	3,401,608
Total Primary Government Increase (Decrease) After Transfers and Special Items.....	<u>\$ 30,257,408</u>	<u>\$ 3,070,817</u>	<u>\$ 7,487,911</u>	<u>\$ 2,410,485</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

	2016	2015	2014	2013	2012	2011
\$	8,018,280	\$ 7,763,214	\$ 7,369,626	\$ 7,590,096	\$ 7,534,074	\$ 7,445,374
	1,337,916	1,269,920	1,251,901	1,278,153	1,268,388	1,252,904
	16,846,479	10,601,294	9,562,314	9,986,162	9,908,337	9,787,653
	4,553,594	4,430,033	4,181,092	4,373,808	4,312,867	4,297,937
	2,015,276	1,889,871	1,505,420	1,298,789	1,187,728	1,104,112
	223,961	210,804	207,593	192,927	170,629	153,746
	21,196,300	20,987,311	19,617,691	18,626,082	17,756,930	16,874,160
	4,030,433	4,150,472	3,966,446	4,041,008	3,362,693	3,078,536
	467,370	845,906	376,617	396,788	459,007	473,819
	200	38,071	9,824	-	-	-
	1,102,121	996,526	1,021,599	1,455,540	871,167	901,639
	<u>59,791,930</u>	<u>53,183,422</u>	<u>49,070,123</u>	<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>
	8,066	2,963	10,919	13,326	12,995	33,619
	-	5,267	-	938	4,095	-
	18,794	20,841	22,374	29,549	34,218	79,816
	<u>26,860</u>	<u>29,071</u>	<u>33,293</u>	<u>43,813</u>	<u>51,308</u>	<u>113,435</u>
	59,818,790	53,212,493	49,103,416	49,283,166	46,883,128	45,483,315
	3,279,218	5,547,816	901,085	3,079,777	996,027	2,953,858
	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,404,368</u>
	6,388,208	7,363,307	3,134,296	3,947,059	938,403	4,358,226
	-	-	-	-	-	(148,237)
	-	-	-	-	-	148,237
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,279,218	5,547,816	901,085	3,079,777	996,027	2,805,621
	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,552,605</u>
\$	<u>6,388,208</u>	<u>7,363,307</u>	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>

Fairfield County, Ohio

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	2020	2019 (3)	2018 (3)	2017
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 9,917,886	\$ 8,880,617	\$ 9,932,369	\$ 8,335,738
Judicial	3,133,918	3,065,575	2,557,475	2,911,663
Public Safety.....	10,579,201	5,044,601	4,966,045	4,544,151
Intergovernmental	324,855	369,557	207,129	108,828
External Portion (2)	604,482	597,281	517,820	629,017
Public Works	15,024,501	11,592,685	10,157,021	8,297,994
External Portion (2)	312,486	312,371	242,854	267,226
Health	13,707,983	13,171,384	10,400,714	10,331,119
Human Services	23,826,063	20,230,091	20,740,762	18,549,168
External Portion (2)	46,105	54,922	76,268	60,275
Urban Redevelopment and Housing	105,285	109,765	1,432,164	240,439
Transportation	-	-	-	542,429
Total Governmental Activities	77,582,765	63,428,849	61,230,621	54,818,047
Business-Type Activities:				
Sewer.....	7,086,422	6,787,830	7,103,342	4,987,539
Water.....	5,377,032	4,769,660	5,197,989	5,405,965
Airport Fuel Operations (1).....	-	-	-	269,335
Total Business-Type Activities:	12,463,454	11,557,490	12,301,331	10,662,839
Total Primary Government.....	\$ 90,046,219	\$ 74,986,339	\$ 73,531,952	\$ 65,480,886

(1) This fund was established as a new fund in 2011 and it was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 3

	2016	2015	2014	2013	2012	2011
\$	8,558,207	\$ 8,058,346	\$ 7,960,993	\$ 7,693,706	\$ 7,116,652	\$ 6,875,635
	2,094,496	2,924,786	2,659,197	2,827,715	2,748,830	2,793,827
	4,296,297	4,870,965	3,600,444	3,696,974	3,601,936	3,502,945
	255,070	286,451	206,264	223,380	235,453	185,135
	-	-	-	-	-	-
	9,543,350	8,777,844	8,417,912	8,352,761	8,277,596	7,963,221
	-	-	-	-	-	-
	10,042,507	9,592,617	9,633,727	10,781,409	11,930,202	14,834,596
	17,190,207	18,251,699	17,324,267	15,663,149	15,776,042	15,708,299
	-	-	-	-	-	-
	1,124,362	500,487	1,148,719	815,444	1,291,487	1,151,044
	786,569	320,889	292,267	614,977	191,644	1,146,614
	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>
	5,494,012	4,600,055	5,067,757	3,911,075	3,682,097	4,407,709
	3,964,894	3,399,707	3,338,890	2,928,356	2,860,492	3,055,719
	<u>313,112</u>	<u>371,229</u>	<u>365,518</u>	<u>383,476</u>	<u>372,397</u>	<u>237,175</u>
	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>
\$	<u>63,663,083</u>	<u>61,955,075</u>	<u>60,015,955</u>	<u>57,892,422</u>	<u>58,084,828</u>	<u>61,861,919</u>

Fairfield County, Ohio

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund:				
Nonspendable.....	\$ 941,530	\$ 1,732,547	\$ 1,863,319	\$ 1,984,707
Committed.....	660,367	751,028	1,129,613	728,431
Assigned.....	11,519,127	10,036,673	10,975,142	9,676,026
Unassigned.....	<u>22,274,866</u>	<u>10,225,104</u>	<u>4,343,490</u>	<u>6,548,222</u>
Total General Fund.....	<u>35,395,890</u>	<u>22,745,352</u>	<u>18,311,564</u>	<u>18,937,386</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 525,803	\$ 861,962	\$ 822,820	\$ 728,810
Restricted.....	76,850,368	61,483,039	55,586,553	47,629,813
Committed.....	1,107,774	2,523,898	2,124,823	963,650
Assigned.....	224,505	185,504	437,739	561,534
Unassigned (Deficits).....	<u>(146,854)</u>	<u>(906,601)</u>	<u>(1,236,714)</u>	<u>(1,051,823)</u>
Total All Other Governmental Funds.....	<u>78,561,596</u>	<u>64,147,802</u>	<u>57,735,221</u>	<u>48,831,984</u>
Total Governmental Funds.....	<u>\$ 113,957,486</u>	<u>\$ 86,893,154</u>	<u>\$ 76,046,785</u>	<u>\$ 67,769,370</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

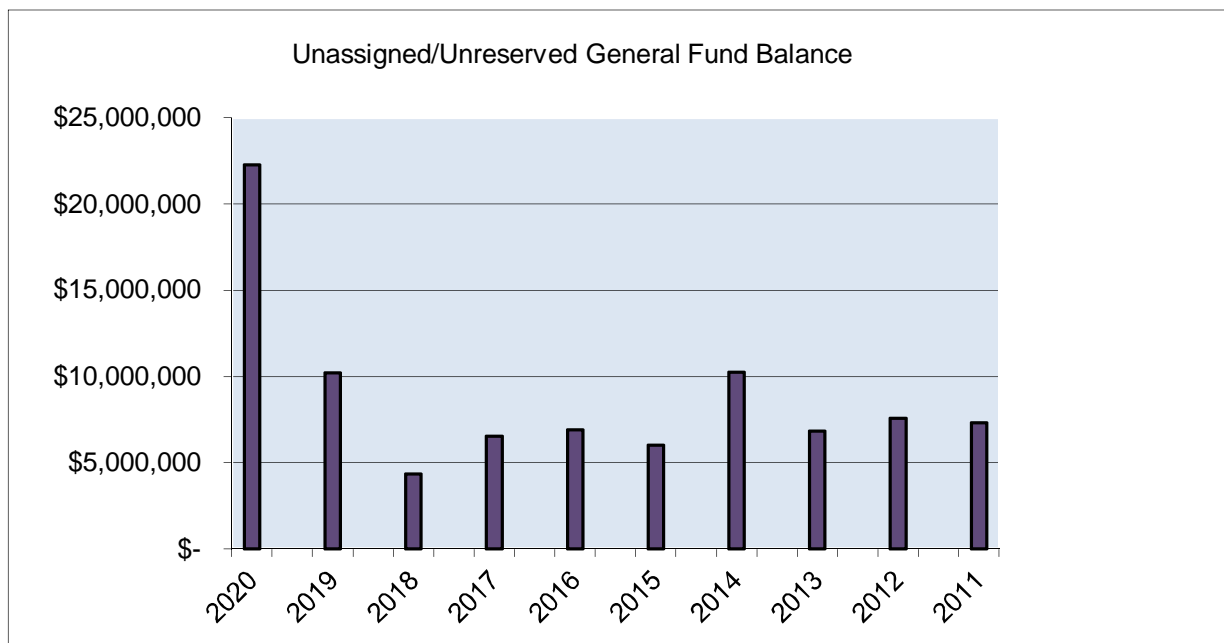


Table 4

2016	2015	2014	2013	2012	2011
\$ 4,287,882	\$ 4,300,321	\$ 2,389,391	\$ 2,559,610	\$ 2,712,453	\$ 1,778,218
551,985	423,703	378,895	399,983	732,367	348,551
7,180,590	6,930,727	6,074,143	8,634,415	8,068,619	6,604,540
6,893,414	6,003,249	10,257,108	6,830,853	7,559,911	7,318,500
<u>18,913,871</u>	<u>17,658,000</u>	<u>19,099,537</u>	<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>
\$ 1,167,044	\$ 1,342,835	\$ 911,920	\$ 769,550	\$ 490,702	\$ 764,436
45,513,857	63,567,397	37,085,075	37,924,417	35,867,403	35,393,317
9,019,927	9,174,174	5,212,625	3,888,956	1,139,978	1,957,384
355,897	326,894	227,010	287,280	151,373	159,691
(1,198,788)	(1,606,295)	(1,336,415)	(1,806,247)	(1,500,587)	(1,655,757)
<u>54,857,937</u>	<u>72,805,005</u>	<u>42,100,215</u>	<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>
<u>\$ 73,771,808</u>	<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>

Fairfield County, Ohio

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

	2020	2019	2018	2017
REVENUES				
Property Taxes.....	\$ 44,536,601	\$ 36,319,915	\$ 34,983,003	\$ 31,326,704
Permissive Real Property Transfer Taxes.....	2,919,274	2,449,670	2,273,302	2,346,583
Lodging Taxes.....	350,813	519,326	640,422	230,028
Sales Taxes.....	23,353,927	22,570,707	21,731,824	21,767,384
Charges for Services.....	19,324,988	17,264,974	18,471,921	17,084,821
Licenses and Permits.....	811,004	762,689	803,781	597,328
Permissive Motor Vehicle License Tax.....	2,523,033	2,599,555	1,804,258	1,715,925
Fines and Forfeitures.....	364,537	747,056	395,694	388,417
Intergovernmental.....	55,489,307	46,078,598	40,624,529	37,586,529
Special Assessments.....	231,943	132,400	161,260	115,235
Housing Rehabilitation.....	-	-	-	-
Interest.....	1,759,720	3,677,975	1,825,095	1,056,041
Rent.....	407,776	403,293	479,665	732,815
Donations.....	196,357	120,338	101,183	114,596
Other.....	3,238,441	1,446,082	1,462,059	946,439
Total Revenues.....	<u>155,507,721</u>	<u>135,092,578</u>	<u>125,757,996</u>	<u>116,008,845</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	17,627,628	18,611,302	17,677,173	15,275,900
Judicial	7,130,645	7,366,716	7,040,462	7,448,649
Public Safety	22,553,750	21,181,926	21,098,707	20,580,867
Public Works	8,688,643	10,620,659	8,685,983	9,828,966
Health	26,519,966	25,173,374	23,648,297	22,725,008
Human Services	32,602,688	29,815,590	28,865,079	25,968,564
Urban Redevelopment and Housing	154,410	56,235	299,814	333,340
Transportation	-	58,195	14,155	273,051
Other	124,180	16,911	12,056	-
Intergovernmental.....	2,990,032	3,149,926	3,152,872	2,370,418
Capital Outlay.....	7,135,927	4,632,926	4,245,059	13,565,992
Debt Service:				
Principal Retirement	2,549,110	2,387,273	2,466,941	2,330,527
Current Refunding Note Principal	815,440	-	-	-
Payment to Refunded Bond Escrow Agent	205,000	-	-	-
Interest and Fiscal Charges	1,149,709	1,312,242	1,376,323	1,416,963
Issuance Costs	63,587	-	8,500	-
Total Expenditures.....	<u>130,310,715</u>	<u>124,383,275</u>	<u>118,591,421</u>	<u>122,118,245</u>
Excess of Revenues Over (Under) Expenditures.....	<u>25,197,006</u>	<u>10,709,303</u>	<u>7,166,575</u>	<u>(6,109,400)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	60,146	75,684	85,383	106,962
Inception of Capital Lease.....	110,712	61,382	65,064	-
Loans Issued.....	-	-	-	-
Refunding Bonds Issued.....	6,303,000	-	-	-
General Obligation Bonds Issued.....	829,000	-	1,010,000	-
Bond Anticipation Note Issued.....	815,440	-	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	(6,250,972)	-	-	-
Transfers In.....	7,248,713	9,213,866	8,424,697	7,422,835
Transfers Out.....	(7,248,713)	(9,213,866)	(8,384,697)	(7,422,835)
Total Other Financing Sources (Uses).....	<u>1,867,326</u>	<u>137,066</u>	<u>1,200,447</u>	<u>106,962</u>
Special Items.....	-	-	(89,607)	-
Net Change in Fund Balances.....	<u>\$ 27,064,332</u>	<u>\$ 10,846,369</u>	<u>\$ 8,277,415</u>	<u>\$ (6,002,438)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.0%	3.3%	3.5%	3.6%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2016	2015	2014	2013	2012	2011
\$ 30,847,585	\$ 24,082,880	\$ 23,393,470	\$ 23,447,326	\$ 23,055,855	\$ 22,649,542
2,015,276	1,889,871	1,505,420	1,298,789	1,187,728	1,104,112
223,961	210,804	207,593	192,927	170,629	156,022
21,304,985	20,732,180	19,522,179	18,541,381	17,755,038	16,824,829
17,673,203	15,663,836	15,625,526	14,323,463	15,647,868	14,131,437
652,276	508,851	538,959	518,348	459,340	467,265
1,711,002	1,679,556	1,608,738	1,156,520	1,118,554	1,104,776
375,720	344,219	415,104	373,675	276,152	294,501
38,736,220	37,259,077	36,561,891	36,053,058	36,951,993	39,734,038
115,469	145,797	179,540	236,833	481,580	318,100
-	6,057	-	283,470	232,413	845,548
604,498	789,818	406,596	485,804	564,015	627,821
721,383	730,418	684,470	757,310	640,240	713,381
120,700	193,740	110,284	53,709	46,790	53,930
1,092,684	1,180,914	994,570	1,387,617	744,780	911,487
<u>116,194,962</u>	<u>105,418,018</u>	<u>101,754,340</u>	<u>99,110,230</u>	<u>99,332,975</u>	<u>99,936,789</u>
14,821,518	13,709,493	13,240,033	12,803,780	12,552,207	11,143,464
7,235,128	6,536,935	6,504,111	6,977,038	5,850,268	5,618,645
18,421,428	17,928,603	17,395,930	17,039,645	15,932,082	15,866,574
9,292,357	8,792,966	8,679,217	8,489,938	8,084,412	8,458,971
22,957,311	22,013,283	22,129,257	20,676,356	22,409,743	25,789,011
25,728,277	24,623,484	23,515,380	21,848,255	22,935,793	21,706,586
389,198	207,241	854,375	1,124,125	955,113	835,485
331,215	232,280	150,124	209,877	140,664	108,855
-	-	-	-	10,881	21,898
2,766,105	2,311,761	2,233,431	2,175,957	2,227,081	2,130,719
27,485,353	5,844,235	3,482,161	3,683,579	3,371,163	2,465,195
2,552,413	2,515,065	1,973,645	2,316,840	1,868,581	1,839,678
-	-	-	-	-	-
-	-	-	-	-	-
1,490,887	1,457,451	579,878	562,607	597,205	710,722
-	359,048	-	43,350	46,786	-
<u>133,471,190</u>	<u>106,531,845</u>	<u>100,737,542</u>	<u>97,951,347</u>	<u>96,981,979</u>	<u>96,695,803</u>
<u>(17,276,228)</u>	<u>(1,113,827)</u>	<u>1,016,798</u>	<u>1,158,883</u>	<u>2,350,996</u>	<u>3,240,986</u>
68,169	12,806	39,638	41,375	16,601	67,275
16,862	64,384	654,499	70,790	120,805	45,000
500,000	-	-	50,550	15,828	10,268
-	-	-	-	2,685,000	-
-	29,500,000	-	2,945,000	-	-
-	-	-	-	-	-
-	-	-	-	100,428	-
-	799,890	-	-	-	-
-	-	-	-	(2,736,319)	-
6,355,266	10,484,181	6,780,139	8,920,567	4,888,884	4,393,330
<u>(6,355,266)</u>	<u>(10,484,181)</u>	<u>(6,780,139)</u>	<u>(8,920,567)</u>	<u>(4,888,884)</u>	<u>(4,433,330)</u>
<u>585,031</u>	<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>	<u>82,543</u>
-	-	-	-	-	-
<u>\$ (16,691,197)</u>	<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>
3.9%	4.1%	2.7%	3.1%	2.7%	2.8%

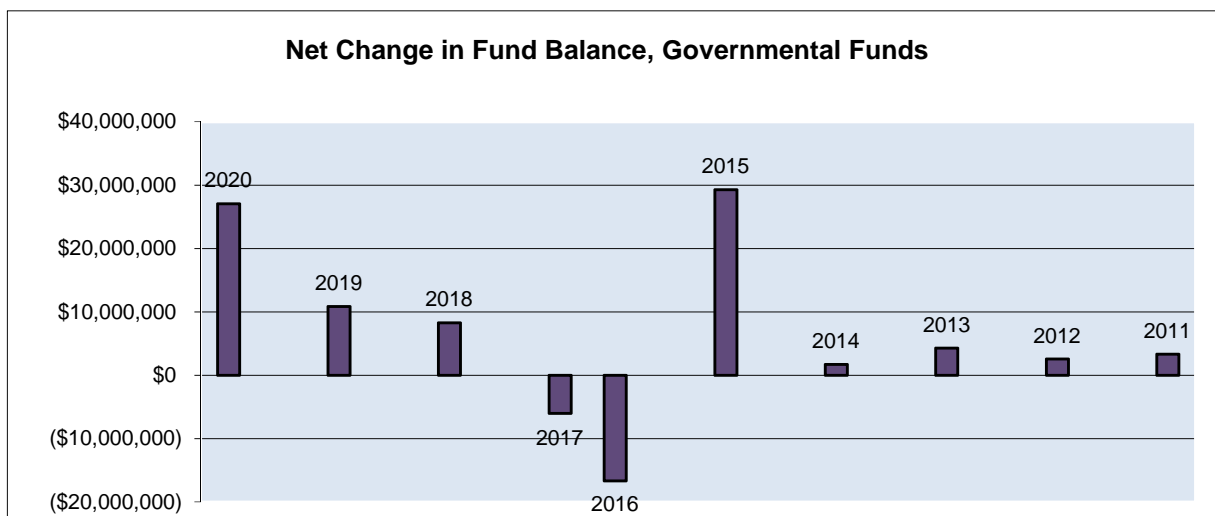
(continued)

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 3,549,030,470	\$ 2,972,953,080	\$ 2,926,358,960	\$ 2,877,204,520
Commercial/Industrial/Public Utility/Mineral.....	532,714,160	515,927,560	513,166,410	502,901,190
Assessed Valuation.....	4,081,744,630	3,488,880,640	3,439,525,370	3,380,105,710
Estimated True Value	11,662,127,514	9,968,230,400	9,827,215,343	9,657,444,886
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	387,781,460	271,731,780	242,810,030	231,390,590
Estimated True Value	1,551,125,840	1,086,927,120	971,240,120	925,562,360
<u>Total</u>				
Assessed Valuation.....	4,469,526,090	3,760,612,420	3,682,335,400	3,611,496,300
Estimated True Value	13,213,253,354	11,055,157,520	10,798,455,463	10,583,007,246
Assessed Value Ratio.....	33.83%	34.02%	34.10%	34.13%
Weighted Average Tax Rate.....	\$ 10.669907	\$ 10.443462	\$ 10.445650	\$ 9.457637

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.

(1) During 2011, Rockies Express Pipeline was under appeal with the County for their valuation. During 2012, the appeal was settled and the assessed valuation of Rockies Express Pipeline was decreased by \$30.1 million.

Source: *Fairfield County Auditor's Office*

Table 6

2016	2015	2014	2013	2012 (1)	2011 (1)
\$ 2,702,516,210	\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310
507,943,060	495,508,250	506,165,490	491,286,070	480,427,910	482,005,980
3,210,459,270	3,172,419,270	3,161,437,160	3,102,580,910	3,082,027,140	3,075,108,290
9,172,740,771	9,064,055,057	9,032,677,600	8,864,516,886	8,805,791,829	8,786,023,686
219,116,700	198,160,230	191,561,810	186,586,320	182,338,910	209,969,510
876,466,800	792,640,920	766,247,240	746,345,280	729,355,640	839,878,040
3,429,575,970	3,370,579,500	3,352,998,970	3,289,167,230	3,264,366,050	3,285,077,800
10,049,207,571	9,856,695,977	9,798,924,840	9,610,862,166	9,535,147,469	9,625,901,726
34.13%	34.20%	34.22%	34.22%	34.24%	34.13%
\$ 9.758453	\$ 7.906643	\$ 7.883524	\$ 7.953745	\$ 7.955062	\$ 7.957904

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.559076	0.659260	0.660895	0.662945
Commercial/Industrial/Public Utility/Mineral Real.....	0.723515	0.716212	0.706793	0.702735
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
2019 ADAMHS.....				
Residential/Agricultural Real.....	0.848035	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	0.000000	0.000000	0.000000
1998 BDD.....				
Residential/Agricultural Real.....	0.628456	0.741072	0.742909	0.745213
Commercial/Industrial/Public Utility/Mineral Real.....	0.818629	0.810365	0.799708	0.795116
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.490868	1.758026	1.762386	1.767852
Commercial/Industrial/Public Utility/Mineral Real.....	1.929374	1.909898	1.884780	1.873960
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.476898	1.741551	1.745869	1.751284
Commercial/Industrial/Public Utility/Mineral Real.....	1.850000	1.850000	1.850000	1.842489
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.341325	0.402489	0.403487	0.404739
Commercial/Industrial/Public Utility/Mineral Real.....	0.456312	0.451706	0.445765	0.443206
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	0.393120	0.463565	0.464715	0.466156
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.500000	0.497970
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2019 Senior Services.....				
Residential/Agricultural Real.....	0.254411	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.300000	0.000000	0.000000	0.000000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.786239	0.927130	0.929429	0.932312
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	1.000000	0.995940
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.843321	0.994441	0.996907	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	1.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	7.621749	7.687534	7.706597	6.730501
Commercial/Industrial/Public Utility/Mineral Real.....	9.577830	8.238181	8.187046	7.151416
General Business/Public Utility Personal.....	10.100000	8.800000	8.800000	7.800000
Total Millage By Type of Property				
Residential/Agricultural Real.....	10.221749	10.287534	10.306597	9.330501
Commercial/Industrial/Public Utility/Mineral Real.....	12.177830	10.838181	10.787046	9.751416
General Business/Public Utility Personal.....	12.700000	11.400000	11.400000	10.400000
Total Direct Rate	<u>10.669907</u>	<u>10.443462</u>	<u>10.445650</u>	<u>9.457637</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

2016	2015	2014	2013	2012	2011
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.699564	0.700313	0.699980	0.711076	0.710142	0.709685
0.705599	0.700336	0.679210	0.682901	0.687857	0.687598
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
0.786377	0.787218	0.786844	0.799316	0.798266	0.797753
0.798358	0.792402	0.768499	0.772675	0.778283	0.777989
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.865504	1.867500	1.866612	1.896202	1.893712	1.892494
1.881598	1.867562	1.811226	1.821070	1.834286	1.833594
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.848022	0.000000	0.000000	0.000000	0.000000	0.000000
1.850000	0.000000	0.000000	0.000000	0.000000	0.000000
1.850000	0.000000	0.000000	0.000000	0.000000	0.000000
0.427096	0.427553	0.427350	0.434124	0.433554	0.433275
0.445013	0.441693	0.428369	0.430697	0.433823	0.433660
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.491906	0.492432	0.492198	0.500000	0.500000	0.500000
0.500000	0.500000	0.493714	0.496397	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	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
0.983811	0.984863	0.984395	1.000000	1.000000	1.000000
1.000000	1.000000	0.987427	0.992794	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
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
7.102280	5.259879	5.257379	5.340718	5.335674	5.333207
7.180568	5.301993	5.168445	5.196534	5.234249	5.232841
7.800000	5.950000	5.950000	5.950000	5.950000	5.950000
9.702280	7.859879	7.857379	7.940718	7.935674	7.933207
9.780568	7.901993	7.768445	7.796534	7.834249	7.832841
10.400000	8.550000	8.550000	8.550000	8.550000	8.550000
9.758453	7.906643	7.883524	7.953745	7.955062	7.957904

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Townships				
Amanda Township.....				
Residential/Agricultural Real.....	7.167085	7.672955	7.677840	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	7.700000	7.700000	7.699835	2.700000
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	4.767085	5.272955	5.277840	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	5.300000	5.300000	5.299835	0.300000
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	9.142501	10.838986	5.947454	6.052090
Commercial/Industrial/Public Utility/Mineral Real.....	10.936439	11.136235	6.262980	6.243964
General Business/Public Utility Personal.....	13.300000	13.800000	8.900000	9.000000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	6.926459	8.546932	3.654818	3.758517
Commercial/Industrial/Public Utility/Mineral Real.....	8.542169	8.813239	3.937922	3.943572
General Business/Public Utility Personal.....	9.500000	10.000000	5.100000	5.200000
Bloom Township.....				
Residential/Agricultural Real.....	11.412457	13.083761	13.113721	13.160365
Commercial/Industrial/Public Utility/Mineral Real.....	14.728994	14.772885	14.608207	14.471479
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	7.543440	8.850994	8.874861	8.918223
Commercial/Industrial/Public Utility/Mineral Real.....	10.458709	10.324532	10.161924	10.027026
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	5.842321	6.436408	6.434746	6.436176
Commercial/Industrial/Public Utility/Mineral Real.....	6.038149	5.787296	5.789561	5.784219
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.006519	2.184515	2.184115	2.184644
Commercial/Industrial/Public Utility/Mineral Real.....	2.056338	1.986286	1.985242	1.983920
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.572665	9.485739	9.491058	8.957241
Commercial/Industrial/Public Utility/Mineral Real.....	9.034574	9.312337	9.109197	8.766553
General Business/Public Utility Personal.....	12.300000	12.300000	12.300000	11.800000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.145225	6.972424	6.977207	6.440619
Commercial/Industrial/Public Utility/Mineral Real.....	6.562652	6.816120	6.634446	6.274996
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	8.900000

(1) Property tax rates shown are based on the year of collection.

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2016	2015	2014	2013	2012	2011
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
6.234150	6.234910	6.228561	4.972600	4.974812	4.974554
6.360054	6.365597	6.334348	4.789272	4.789272	4.888141
9.100000	9.100000	9.100000	7.700000	7.700000	7.700000
3.924644	3.925248	3.920183	2.634684	2.636376	2.636242
4.056348	4.060739	4.035974	2.515184	2.515184	2.593535
5.300000	5.300000	5.300000	3.900000	3.900000	3.900000
13.766909	13.774571	13.784698	14.322182	14.299926	14.283912
14.072344	14.027898	13.962824	14.268960	14.307100	14.388861
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
9.388381	9.394420	9.401958	9.819628	9.803360	9.790676
9.623073	9.597317	9.575227	9.645089	9.667128	9.750671
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
6.624884	6.627379	6.623971	7.064730	7.057388	7.059106
5.846696	5.849426	5.790483	6.364707	6.364707	6.364707
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.243044	2.243387	2.242273	2.368082	2.366100	2.366594
1.995949	1.996595	1.982862	2.114255	2.114255	2.114255
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.363233	9.365834	8.659132	8.962397	8.973182	8.968385
8.824441	8.821026	7.788483	8.112894	8.122104	8.036729
11.800000	11.800000	11.100000	11.100000	11.100000	11.100000
6.806144	6.808470	6.102477	6.367260	6.376627	6.372749
6.328879	6.325908	5.336068	5.620812	5.628833	5.554614
8.900000	8.900000	8.200000	8.200000	8.200000	8.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	5.274200	6.345500	6.358516	6.371550
Commercial/Industrial/Public Utility/Mineral Real.....	6.191444	6.128487	6.133053	6.147538
General Business/Public Utility Personal.....	7.200000	7.200000	7.200000	7.200000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	3.742001	4.345500	4.358516	4.371550
Commercial/Industrial/Public Utility/Mineral Real.....	4.191444	4.128487	4.133053	4.147538
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	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.....	4.435721	4.590368	3.090933	3.090310
Commercial/Industrial/Public Utility/Mineral Real.....	5.165525	4.740295	3.240295	3.172855
General Business/Public Utility Personal.....	6.200000	6.200000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.907843	9.708715	9.718229	7.728719
Commercial/Industrial/Public Utility/Mineral Real.....	10.453632	10.451272	10.445294	8.423751
General Business/Public Utility Personal.....	11.100000	11.100000	11.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	6.707843	7.508715	7.518229	5.528719
Commercial/Industrial/Public Utility/Mineral Real.....	8.253632	8.251272	8.245294	6.223751
General Business/Public Utility Personal.....	8.900000	8.900000	8.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	11.167921	12.080891	6.613616	6.619818
Commercial/Industrial/Public Utility/Mineral Real.....	11.863996	12.205070	6.747772	7.074575
General Business/Public Utility Personal.....	14.500000	14.500000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	9.067921	9.980891	4.513616	4.519818
Commercial/Industrial/Public Utility/Mineral Real.....	9.763996	10.105070	4.647772	4.974575
General Business/Public Utility Personal.....	12.400000	12.400000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	10.485200	11.624594	11.623216	11.638517
Commercial/Industrial/Public Utility/Mineral Real.....	13.992205	13.683760	13.621046	13.527819
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	4.420204	5.035516	5.034704	5.041415
Commercial/Industrial/Public Utility/Mineral Real.....	5.792205	5.771322	5.747086	5.724455
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

(1) Property tax rates shown are based on the year of collection.

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2016	2015	2014	2013	2012	2011
4.064464	4.069040	4.066532	4.189090	4.190158	4.192190
3.683050	3.801846	3.805060	3.843878	3.647826	3.648302
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.064464	2.069040	2.066532	2.189090	2.190158	2.192190
1.683050	1.801846	1.805060	1.843878	1.647826	1.648302
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.125218	3.125115	3.119353	3.317535	3.315125	3.321045
3.178523	3.207233	3.207233	4.071595	4.071595	4.071595
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.901096	7.902080	7.884106	8.127760	8.122677	8.120164
8.181459	8.195011	8.197472	8.238456	8.318491	8.318491
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.701096	5.702080	5.684106	5.927760	5.922677	5.920164
5.981459	5.995011	5.997472	6.038456	6.118491	6.118491
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
6.778758	6.783897	6.778817	7.308422	7.304674	7.318091
7.070191	6.321464	6.316117	7.553969	7.553969	7.574387
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
4.678758	4.683897	4.678817	5.208422	5.204674	5.218081
4.970191	4.221464	4.216117	5.453969	5.453969	5.474387
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
12.006126	12.029948	11.989799	13.757425	13.761288	13.745390
13.635438	13.800946	13.508924	13.875011	13.061929	13.088010
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.269304	5.278710	5.260701	6.044883	6.047586	6.040110
5.807594	5.842128	5.588044	5.675011	5.486339	5.512420
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)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Townships				
Violet Township.....				
Residential/Agricultural Real.....	12.026766	13.945892	14.004691	14.065286
Commercial/Industrial/Public Utility/Mineral Real.....	14.166942	13.936077	13.826671	14.054558
General Business/Public Utility Personal.....	19.350000	19.350000	19.350000	19.350000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	9.131645	10.839003	10.894062	10.950420
Commercial/Industrial/Public Utility/Mineral Real.....	11.024190	10.780531	10.666599	10.854558
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	9.428210	10.553450	10.549568	7.567188
Commercial/Industrial/Public Utility/Mineral Real.....	11.353631	11.417507	11.460701	8.456489
General Business/Public Utility Personal.....	11.600000	11.600000	11.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	7.228210	8.353450	8.349568	5.367188
Commercial/Industrial/Public Utility/Mineral Real.....	9.153631	9.217507	9.260701	6.256489
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	6.400000
School Districts				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	21.856257	22.091992	22.192257	22.292980
Commercial/Industrial/Public Utility/Mineral Real.....	22.793108	22.162250	22.254048	22.205805
General Business/Public Utility Personal.....	37.100000	37.300000	37.400000	37.500000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.000035	20.000021	20.000024	20.323625
Commercial/Industrial/Public Utility/Mineral Real.....	23.625402	21.593349	21.352119	21.275231
General Business/Public Utility Personal.....	43.900000	43.900000	43.900000	44.400000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	29.020983	29.697535	24.200017	24.500024
Commercial/Industrial/Public Utility/Mineral Real.....	32.578021	33.924209	26.599326	27.369039
General Business/Public Utility Personal.....	51.500000	52.000000	46.500000	46.800000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	48.630807	47.169682	47.410435	50.817847
Commercial/Industrial/Public Utility/Mineral Real.....	53.250301	50.713098	50.942039	53.767877
General Business/Public Utility Personal.....	79.580000	77.090000	77.250000	78.900000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.715539	22.925133	22.926556	23.328253
Commercial/Industrial/Public Utility/Mineral Real.....	24.383585	24.346992	24.420456	24.985975
General Business/Public Utility Personal.....	44.300000	44.400000	44.400000	44.800000
Lancaster City Schools.....				
Residential/Agricultural Real.....	23.213664	24.810714	24.822979	24.824227
Commercial/Industrial/Public Utility/Mineral Real.....	29.496739	29.786662	29.595105	29.049883
General Business/Public Utility Personal.....	67.900000	68.100000	68.100000	68.100000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2016	2015	2014	2013	2012	2011
13.422621	13.441320	9.651975	9.411161	9.391960	9.380260
12.557629	12.506266	8.577246	8.597248	8.672694	8.527467
17.850000	17.850000	14.050000	14.050000	14.050000	14.050000
11.722621	11.741320	7.951975	7.711161	7.691960	7.680260
10.857629	10.806266	6.877246	6.897248	6.972694	6.827467
16.150000	16.150000	12.350000	12.350000	12.350000	12.350000
7.774228	7.784584	7.781781	8.111175	8.107080	8.120068
8.445215	8.405438	8.395343	8.320226	8.389763	8.389880
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.574228	5.584584	5.581781	5.911175	5.907080	5.920068
6.245215	6.205438	6.195343	6.120226	6.189763	6.189880
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.411714	22.332649	22.408014	22.665322	22.645399	22.645815
22.227108	22.270950	22.307256	22.577523	22.541833	22.639013
37.500000	37.500000	37.600000	37.800000	37.800000	37.800000
20.368783	20.378824	20.332576	21.684338	23.995560	24.598597
21.275948	21.205948	21.109602	21.623797	23.923797	24.784120
44.400000	44.400000	44.400000	45.400000	47.700000	48.300000
24.900017	24.900019	24.900014	25.625911	25.502409	25.484396
27.604724	27.556561	26.065522	28.327185	28.322882	28.046635
47.200000	47.200000	47.200000	47.800000	47.700000	47.700000
51.077804	51.058497	50.360328	51.203075	50.855637	48.024174
53.757327	53.601399	52.910143	53.400974	53.130895	52.200293
78.810000	78.800000	78.600000	79.350000	79.030000	78.060000
23.368537	23.369871	23.670430	23.905987	23.896277	23.945237
25.092464	24.501929	24.358859	25.391482	25.174160	25.231854
44.800000	44.800000	45.100000	45.100000	45.100000	45.100000
25.573080	25.631152	25.604197	25.883003	21.779136	21.763876
29.444930	29.267294	28.534508	28.548906	24.737130	25.128491
68.300000	68.300000	68.300000	68.700000	64.600000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	24.387476	26.944043	27.444540	27.746024
Commercial/Industrial/Public Utility/Mineral Real.....	26.386280	28.759182	28.886017	29.163446
General Business/Public Utility Personal.....	42.200000	44.700000	45.200000	45.500000
Northern Local Schools.....				
Residential/Agricultural Real.....	25.186346	25.189071	23.175243	23.492064
Commercial/Industrial/Public Utility/Mineral Real.....	26.523722	26.026821	23.988663	24.598666
General Business/Public Utility Personal.....	34.300000	34.300000	34.300000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	35.609259	42.841724	42.942679	43.590731
Commercial/Industrial/Public Utility/Mineral Real.....	41.768571	43.375313	43.169108	44.068755
General Business/Public Utility Personal.....	80.300000	82.700000	82.700000	83.200000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	43.792583	44.136786	44.159404	50.461773
Commercial/Industrial/Public Utility/Mineral Real.....	49.730758	49.705937	49.602930	54.647332
General Business/Public Utility Personal.....	70.450000	70.750000	70.750000	73.350000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	36.344813	36.493863	36.691581	33.650163
Commercial/Industrial/Public Utility/Mineral Real.....	36.517584	36.428676	36.669626	32.920103
General Business/Public Utility Personal.....	41.400000	41.500000	41.700000	37.700000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	27.300012	27.300012	28.300012	28.300012
Commercial/Industrial/Public Utility/Mineral Real.....	27.789167	27.774150	29.008429	29.074438
General Business/Public Utility Personal.....	30.000000	30.000000	31.000000	31.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.600008	29.600008	30.400008	30.500008
Commercial/Industrial/Public Utility/Mineral Real.....	27.209501	30.264110	31.026249	30.959998
General Business/Public Utility Personal.....	34.500000	37.500000	38.300000	38.400000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.550000	2.550000	2.550000	2.570000
Commercial/Industrial/Public Utility/Mineral Real.....	2.550000	2.550000	2.550000	2.570000
General Business/Public Utility Personal.....	2.550000	2.550000	2.550000	2.570000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.297945	3.180192	3.291517	3.308554
Commercial/Industrial/Public Utility/Mineral Real.....	2.395715	3.387809	3.425216	3.437412
General Business/Public Utility Personal.....	3.550000	4.600000	4.600000	4.600000

(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

2016	2015	2014	2013	2012	2011
27.770820	27.779763	27.565894	27.959459	27.969768	27.379386
29.024493	28.959946	28.314198	28.650262	28.690926	28.090926
45.500000	45.500000	45.300000	45.600000	45.600000	45.000000
23.449761	24.217238	24.657349	24.369282	24.275899	24.453389
24.495430	25.410442	25.413533	25.635980	25.288814	25.620891
34.300000	35.300000	35.300000	35.300000	35.300000	35.300000
45.209015	47.347988	47.362613	47.352162	47.688395	42.555875
44.462280	45.314184	44.732973	46.307840	46.719990	41.097131
83.600000	84.700000	84.700000	85.500000	85.900000	80.820000
50.436212	50.861669	48.667193	47.807486	46.463281	43.004365
54.425013	54.628797	52.547514	51.915564	50.606261	48.140542
73.350000	73.800000	72.800000	72.000000	70.700000	70.450000
33.895813	34.102280	33.974536	34.563391	34.713634	34.016025
33.188944	33.573405	33.308464	33.787407	33.805000	34.219261
37.900000	38.100000	37.870000	38.370000	38.580000	38.620000
28.317627	28.300012	29.100012	29.111812	29.100012	29.104783
28.858732	28.853131	29.537706	29.703654	29.685102	29.254863
31.000000	31.000000	31.800000	31.800000	31.800000	31.800000
30.716270	23.713360	25.500008	25.823685	25.800008	25.800008
31.151059	24.143528	25.915669	25.800008	25.811650	25.812112
38.600000	31.600000	33.400000	33.700000	33.700000	33.700000
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
2.580000	2.540000	2.560000	2.480000	2.540000	2.520000
2.580000	2.540000	2.560000	2.480000	2.540000	2.520000
2.580000	2.540000	2.560000	2.480000	2.540000	2.520000
3.307766	3.391106	3.460096	3.453509	3.378536	3.398565
3.455265	3.407170	3.441075	3.330948	3.455814	3.420809
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)

	2020	2019	2018	2017
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.....	4.640473	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.062030	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	5.200000	2.200000	2.200000	2.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	5.874961	6.300499	6.301927	6.300676
Commercial/Industrial/Public Utility/Mineral Real.....	6.392098	6.400000	6.400000	6.371437
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	4.674961	5.100499	5.101927	5.100676
Commercial/Industrial/Public Utility/Mineral Real.....	5.192098	5.200000	5.200000	5.171437
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.

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2016	2015	2014	2013	2012	2011
5.395815	5.398449	5.400000	5.400000	5.400000	5.286168
5.367738	5.367738	5.367738	5.400000	5.400000	4.932345
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
6.388165	6.400000	6.400000	3.400000	3.400000	3.400000
6.400000	6.400000	6.400000	3.400000	3.400000	3.400000
6.400000	6.400000	6.400000	3.400000	3.400000	3.400000
5.188165	5.200000	5.200000	2.200000	2.200000	2.200000
5.200000	5.200000	5.200000	2.200000	2.200000	2.200000
5.200000	5.200000	5.200000	2.200000	2.200000	2.200000
1.900000	2.306608	2.310416	2.325832	2.324068	2.323776
1.900000	2.480072	2.480432	2.437548	2.437548	2.447448
1.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	9.751586	11.593179	11.595585	11.594072
Commercial/Industrial/Public Utility/Mineral Real.....	11.821944	11.809033	11.900000	11.900000
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	5.345763	6.054619	6.084737	6.116890
Commercial/Industrial/Public Utility/Mineral Real.....	6.414946	6.220780	6.208890	6.217689
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	7.216292	8.404984	8.409160	8.402481
Commercial/Industrial/Public Utility/Mineral Real.....	7.584274	7.245993	7.528304	7.774052
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.....	2.638025	4.592762	4.595588	4.599170
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	4.670981	4.648556	4.648556
General Business/Public Utility Personal.....	2.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	4.724580	5.621796	5.621596	5.621360
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	4.442595
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	4.561730
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	18.675744	13.734888	13.744301	10.205757
Commercial/Industrial/Public Utility/Mineral Real.....	19.574286	14.448785	14.214637	10.126866
General Business/Public Utility Personal.....	21.100000	16.100000	16.100000	11.100000

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2016	2015	2014	2013	2012	2011
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
11.900000	11.900000	11.900000	11.795589	11.795589	11.796045
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.479654	6.483113	6.488839	6.249935	6.230394	6.221990
6.216187	6.159785	6.198884	6.196222	6.293935	6.246811
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.198955	8.171970	8.155797	8.916737	6.910117	6.886248
7.737223	7.734687	7.733129	8.550435	6.550435	6.550435
9.300000	9.300000	9.300000	10.300000	8.300000	8.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
4.700000	4.700000	4.700000	4.696931	4.699919	4.700000
4.606832	4.606832	4.606832	4.682192	4.682192	4.682192
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.733404	5.732940	5.732968	5.681368	5.671128	5.681600
5.800000	5.800000	5.800000	5.620780	5.620780	5.622940
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.688000	4.686635	4.693643	4.673420	4.674955	4.673355
4.700000	4.700000	4.700000	4.692233	4.692233	4.692233
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
10.204692	10.437469	10.358659	10.330480	10.250956	10.310941
10.117410	10.216734	10.216216	10.145702	8.562603	9.974029
11.100000	11.200000	11.200000	11.200000	11.200000	11.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.174961	5.600499	5.601927	5.600676
Commercial/Industrial/Public Utility/Mineral Real.....	5.692098	5.700000	5.700000	5.671437
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	4.945763	5.654619	5.684737	5.716890
Commercial/Industrial/Public Utility/Mineral Real.....	6.014946	5.820780	5.808889	5.817689
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	5.474961	5.900499	5.901927	5.900676
Commercial/Industrial/Public Utility/Mineral Real.....	5.992098	6.000000	6.000000	5.971437
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	9.043395	10.580279	10.596094	10.631374
Commercial/Industrial/Public Utility/Mineral Real.....	12.074973	12.141702	12.063024	12.066064
General Business/Public Utility Personal.....	12.170000	12.170000	12.170000	12.170000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.409764	0.476681	0.477591	0.478683
Commercial/Industrial/Public Utility/Mineral Real.....	0.498863	0.500000	0.500000	0.496920
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.436571	0.444980	0.444923	0.493529
Commercial/Industrial/Public Utility/Mineral Real.....	0.438363	0.433690	0.441002	0.485730
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.986048	0.688737	0.691190	0.694789
Commercial/Industrial/Public Utility/Mineral Real.....	1.250000	0.745008	0.739688	0.750000
General Business/Public Utility Personal.....	1.250000	0.750000	0.750000	0.750000
Park District				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.314496	0.370852	0.371772	0.372925
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.400000	0.400000	0.398376
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

2016	2015	2014	2013	2012	2011
5.688165	5.700000	5.700000	2.700000	2.700000	2.700000
5.700000	5.700000	5.700000	2.700000	2.700000	2.700000
5.700000	5.700000	5.700000	2.700000	2.700000	2.700000
6.079654	6.083113	6.088839	5.849935	5.830394	5.821990
5.816187	5.759785	5.798884	5.796222	5.893935	5.846811
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
5.988165	6.000000	6.000000	3.000000	3.000000	3.000000
6.000000	6.000000	6.000000	3.000000	3.000000	3.000000
6.000000	6.000000	6.000000	3.000000	3.000000	3.000000
8.143778	8.148676	8.136460	8.651641	8.650809	8.652399
9.091966	9.165010	8.952870	8.870740	8.863180	8.863180
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.499518	0.500000	0.407929	0.426699	0.426452	0.426394
0.500000	0.500000	0.434281	0.431693	0.436355	0.441140
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.494744	0.494916	0.497636	0.500000	0.500000	0.500000
0.488350	0.493385	0.492432	0.491857	0.486605	0.499542
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.748696	0.749644	0.750000	0.750000	0.750000	0.750000
0.750000	0.744680	0.729659	0.749685	0.750000	0.750000
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.393524	0.393945	0.393758	0.400000	0.400000	0.000000
0.400000	0.400000	0.394971	0.397118	0.400000	0.000000
0.400000	0.400000	0.400000	0.400000	0.400000	0.000000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	47,328,685	\$ 38,943,250	\$ 38,116,111	\$ 33,843,221
Current Tax Collections.....		46,278,854	38,062,448	37,216,436	33,069,008
Percent of Current Collections to Levy.....		97.78%	97.74%	97.64%	97.71%
Delinquent Tax Collections..... (1)		960,660	843,401	821,242	845,306
Total Tax Collections.....		47,239,514	38,905,849	38,037,678	33,914,314
Ratio of Total Collections to Levy.....		99.81%	99.90%	99.79%	100.21%
Outstanding Delinquent Taxes..... (2)		1,808,764	1,706,749	1,817,421	1,648,879
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		3.82%	4.38%	4.77%	4.87%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ -	\$ -
Current Tax Collections.....		-	-	-	-
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	0.00%
Delinquent Tax Collections..... (1)		-	-	-	-
Total Tax Collections.....		-	-	-	-
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes..... (2)		-	-	-	-
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		n/a	n/a	n/a	n/a

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2016	2015	2014	2013	2012	2011
\$ 33,042,525	\$ 26,721,224	\$ 26,408,622	\$ 26,013,208	\$ 26,043,227	\$ 26,219,750
32,290,875	25,996,468	25,624,478	25,158,083	25,153,258	24,904,444
97.73%	97.29%	97.03%	96.71%	96.58%	94.98%
992,676	795,068	928,126	871,799	683,385	816,670
33,283,551	26,791,536	26,552,604	26,029,882	25,836,643	25,721,114
100.73%	100.26%	100.55%	100.06%	99.21%	98.10%
1,695,247	1,620,695	1,824,525	2,187,503	2,422,123	2,654,177
5.13%	6.07%	6.91%	8.41%	9.30%	10.12%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-	-	-	-	784	12,809
-	-	-	-	784	12,809
n/a	n/a	n/a	n/a	n/a	n/a
-	-	-	-	6,150	61,374
n/a	n/a	n/a	n/a	n/a	n/a

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2020 and 2011 (1)

Table 9

		2020	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Creekside Acquisition	Apartments	\$ 7,150,430	0.17%
Lancaster Apartment Properties	Apartments	6,958,450	0.17%
RVM, LLC	Retail	6,452,430	0.16%
Brentwood Lake Apartments	Apartments	6,100,740	0.15%
Kroger Company	Grocery	5,719,740	0.14%
Pickerington Ridge	Apartments	5,633,270	0.14%
AERC Turnberry Holdings LLC	Developer	5,145,750	0.13%
Zane Properties	Retail	5,124,780	0.12%
Overland Park LLC	Developer	4,744,770	0.12%
River Valley Plaza LP	Developer	4,393,670	0.11%
Total		\$ 57,424,030	1.41%
Total Countywide Valuations		\$ 4,081,744,630	

		2011	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 19,285,010	0.63%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Target Corporation	Retail	6,413,890	0.21%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Creekside I Acquisitions LLC	Apartments	5,041,730	0.16%
Ohio Retail II LL LLC	Developer	4,776,050	0.16%
B & G Realty Incorporated	Real Estate	4,517,800	0.15%
Lloyd F. Helber	Developer	4,308,150	0.14%
Total		\$ 69,336,330	2.25%
Total Countywide Valuations		\$ 3,075,108,290	

(1) The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2020 and 2011 (1)

Table 10

		2020	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 169,952,970	43.83%
Ohio Power Company	Public Utility	61,647,650	15.90%
Rockies Express Pipeline, LLC	Public Utility	54,465,300	14.04%
American Electric Power Ohio Transmission Company	Public Utility	34,231,330	8.83%
South Central Power Company	Public Utility	32,752,520	8.45%
Texas Eastern Transmission	Public Utility	14,621,470	3.77%
Dominion Transmission	Public Utility	9,408,850	2.43%
Columbia Gas of Ohio Inc.	Public Utility	6,630,880	1.71%
Northeast Ohio Natural Gas Total	Public Utility	<u>1,956,010</u>	<u>0.50%</u>
		<u>\$ 385,666,980</u>	<u>99.46%</u>
Total Countywide Valuations		<u>\$ 387,781,460</u>	
		2011	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC (2)	Public Utility	\$ 96,905,570	46.15%
Ohio Power Company	Public Utility	33,480,120	15.94%
Columbia Gas Transmission	Public Utility	29,875,980	14.23%
South Central Power Company	Public Utility	22,347,200	10.64%
Texas Eastern Transmission LP	Public Utility	7,446,550	3.55%
Columbus Southern Power Company	Public Utility	4,799,590	2.29%
Columbia Gas Of Ohio Inc Total	Public Utility	<u>3,144,720</u>	<u>1.50%</u>
		<u>\$ 197,999,730</u>	<u>94.30%</u>
Total Countywide Valuations		<u>\$ 209,969,510</u>	

(1) The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

(2) Was under appeal in 2012 and lowered to \$66 million.

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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
2020	157,574 (2)	\$ 13,213,253,354	\$ 42,240,256	0.32%	\$268.07
2019	157,574	11,055,157,520	45,882,205	0.42%	291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63

(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.

(2) 2020 Population figures were not available; therefore, the 2019 population was used for 2020 also.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities			
	Special Assessment Bonds	General Obligation Bonds	Loans	Capital Leases
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
2013	1,054,684	15,301,384	-	508,914
2012	1,135,188	13,776,150	585,332	679,082
2011	1,240,967	14,959,721	665,746	785,616

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.

Note: The County implemented Governmental Accounting Standards Board Statement No. 63 and 65 in 2012.

Source: *Fairfield County Auditor's Office*

Table 12

Business-Type Activities								
General Obligation Bonds	Recovery Zone Bonds	EPA Loan	OPWC Loan	OWDA Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$10,052,344	\$2,485,000	\$ -	\$ 52,805	\$2,356,556	\$ 6,634	\$48,047,094	0.98%	\$ 304.92
11,936,800	2,575,000	-	65,884	2,722,529	13,340	52,257,351	1.07%	331.64
13,710,147	2,665,000	-	76,825	3,069,546	20,516	56,873,238	1.23%	367.56
15,407,594	2,750,000	-	27,812	1,107,170	1,422	58,078,596	1.31%	375.35
17,078,881	2,835,000	-	32,091	-	8,910	61,131,525	1.42%	400.61
18,745,166	2,915,000	-	36,369	-	16,480	64,990,382	1.53%	429.24
15,632,220	2,995,000	-	40,648	-	23,468	34,191,665	0.84%	227.37
17,096,355	3,075,000	116,133	44,927	-	29,922	37,227,319	0.92%	250.07
18,527,347	3,155,000	342,235	49,206	-	6,837	38,256,377	0.97%	259.41
19,171,630	3,235,000	560,540	53,485	-	12,214	40,684,919	1.06%	276.10

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2020	2019	2018	2017
Total Assessed Property Value.....	\$ 4,469,526,090	\$ 3,760,612,420	\$ 3,682,335,400	\$ 3,611,496,300
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 41,423,000	\$ 44,800,000	\$ 48,735,000	\$ 51,515,000
Recovery Zone Bonds Payable.....	2,485,000	2,575,000	2,665,000	2,750,000
Loans Payable.....	325,000	375,000	425,000	475,000
Special Assessment Bonds Payable.....	413,000	505,000	595,000	685,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2)..	2,409,361	2,788,413	3,146,371	1,134,982
Total Gross Indebtedness.....	47,055,361	51,043,413	55,566,371	56,559,982
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	(205,000)	(255,000)	(310,000)
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)
General obligation bonds payable from				
Business Type Activities.....	(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)
Recovery Zone Bonds Payable.....	(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(413,000)	(505,000)	(595,000)	(685,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2)..	(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)
Amount Available in the Debt Service				
Fund for General Obligations.....	(312,499)	(608,403)	(873,776)	(639,200)
Total Net Debt Applicable to Debt Limit.....	3,907,501	4,131,597	5,121,224	5,565,800
Overall Legal Debt Limit (1).....	110,238,152	92,515,311	90,558,385	88,787,408
Legal Debt Margin.....	\$ 106,330,651	\$ 88,383,714	\$ 85,437,161	\$ 83,221,608
Legal Debt Margin Within Debt Limit.....	96.46%	95.53%	94.34%	93.73%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 44,695,261	\$ 37,606,124	\$ 36,823,354	\$ 36,114,963
Total Gross Indebtedness.....	47,055,361	51,043,413	55,566,371	56,559,982
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	(205,000)	(255,000)	(310,000)
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)
Recovery Zone Bonds Payable.....	(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(413,000)	(505,000)	(595,000)	(685,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2)..	(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)
Amount Available in the Debt Service				
Fund for General Obligations.....	(312,499)	(608,403)	(873,776)	(639,200)
Net Debt Within Unvoted Debt Limitation.....	3,907,501	4,131,597	5,121,224	5,565,800
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 40,787,760	\$ 33,474,527	\$ 31,702,130	\$ 30,549,163
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	91.26%	89.01%	86.09%	84.59%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 40,225,735	\$ 33,845,512	\$ 33,141,019	\$ 32,503,467
Debt Amount Subject to Limit: Energy Conservation Bond..	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)
Unvoted Legal Debt Margin - Energy Conservation Bond...	\$ 38,488,735	\$ 31,925,512	\$ 31,036,019	\$ 30,218,467
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	95.68%	94.33%	93.65%	92.97%

(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

2016	2015	2014	2013	2012	2011
<u>\$ 3,429,575,970</u>	<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>
\$ 55,190,000	\$ 59,090,000	\$ 28,795,000	\$ 31,725,000	\$ 31,520,000	\$ 33,350,000
2,835,000	2,915,000	2,995,000	3,075,000	3,155,000	3,235,000
500,000	-	-	-	585,332	665,746
770,000	855,000	940,000	1,020,000	1,095,000	1,195,000
-	-	-	116,133	342,235	560,540
32,091	36,369	40,648	44,927	49,206	53,485
<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>
(360,000)	(440,000)	(525,000)	(605,000)	(730,000)	(820,000)
(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)
(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-	-
(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)
(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)
-	-	-	-	-	-
(770,000)	(855,000)	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)
-	-	-	(116,133)	(342,235)	(560,540)
(32,091)	(36,369)	(40,648)	(44,927)	(49,206)	(53,485)
(605,183)	(1,041,949)	(543,764)	(537,028)	(498,573)	(414,192)
<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>
<u>84,239,399</u>	<u>82,764,488</u>	<u>82,324,974</u>	<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>
<u>\$ 77,529,582</u>	<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>
92.03%	91.68%	89.77%	88.30%	86.20%	85.08%
\$ 34,295,760	\$ 33,705,795	\$ 33,529,990	\$ 32,891,672	\$ 32,643,661	\$ 32,850,778
<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>
(360,000)	(440,000)	(525,000)	(605,000)	(730,000)	(820,000)
(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)
(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-	-
(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)
(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)
-	-	-	-	-	-
(770,000)	(855,000)	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)
-	-	-	(116,133)	(342,235)	(560,540)
(32,091)	(36,369)	(40,648)	(44,927)	(49,206)	(53,485)
(605,183)	(1,041,949)	(543,764)	(537,028)	(498,573)	(414,192)
<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>
<u>\$ 27,585,943</u>	<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>
80.44%	79.58%	74.88%	71.29%	66.14%	63.39%
\$ 30,866,184	\$ 30,335,216	\$ 30,176,991	\$ 29,602,505	\$ 29,379,294	\$ 29,565,700
(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-	-
<u>\$ 28,406,184</u>	<u>\$ 27,705,216</u>	<u>\$ 27,381,991</u>	<u>\$ 26,657,505</u>	<u>\$ 29,379,294</u>	<u>\$ 29,565,700</u>
92.03%	91.33%	90.74%	90.05%	100.00%	100.00%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018 (6)</u>	<u>2017</u>
Sewer:				
Net Available Revenue:				
Gross Revenues (1)	\$ 5,596,790	\$ 5,165,938	\$ 4,938,525	\$ 4,165,923
Less: Operating Expenses (2)	2,752,409	2,831,516	2,478,688	2,127,125
Net Available Revenue	<u>\$ 2,844,381</u>	<u>\$ 2,334,422</u>	<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
EPA Coverage	-	-	-	-
Debt Service OPWC Loan: (3)				
Principal	\$ 6,418	\$ 4,279	\$ 4,279	\$ 4,279
OPWC Coverage	<u>443.19</u>	<u>545.55</u>	<u>574.86</u>	<u>476.47</u>
Debt Service OWDA Loans:				
Principal	\$ 203,583	\$ 191,535	\$ 184,111	\$ -
Interest	36,502	44,203	51,606	-
OWDA Coverage	<u>11.85</u>	<u>9.90</u>	<u>10.44</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 210,001	\$ 195,814	\$ 188,390	\$ 4,279
Interest	36,502	44,203	51,606	-
Total Coverage	<u>11.54</u>	<u>9.73</u>	<u>10.25</u>	<u>476.47</u>
Water:				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,168,314	\$ 3,769,062	\$ 3,478,989	\$ 3,083,931
Less: Operating Expenses (2)	2,315,332	2,289,426	2,371,983	2,073,816
Net Available Revenue	<u>\$ 1,852,982</u>	<u>\$ 1,479,636</u>	<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>
Debt Service OWDA Loans: (5)				
Principal	\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255
Interest	25,428	29,876	34,220	-
OWDA Coverage	<u>9.87</u>	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>
Total Debt Service:				
Principal	\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255
Interest	25,428	29,876	34,220	-
Total Coverage	<u>9.87</u>	<u>7.98</u>	<u>5.92</u>	<u>45.39</u>

(1) Includes investment income 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

2016	2015	2014	2013	2012	2011
\$ 4,021,151	\$ 3,825,739	\$ 3,772,390	\$ 3,663,709	\$ 3,565,797	\$ 3,531,317
2,057,678	1,820,721	1,967,368	1,938,113	1,805,741	1,889,978
<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>
\$ -	\$ -	\$ 116,133	\$ 226,102	\$ 218,305	\$ 106,314
-	-	2,322	10,301	17,928	11,803
-	-	15.24	7.30	7.45	13.90
\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 2,139
458.97	468.57	421.83	403.27	411.32	767.34
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ 4,278	\$ 4,279	\$ 120,412	\$ 230,381	\$ 222,584	\$ 108,453
-	-	2,322	10,301	17,928	11,803
458.97	468.57	14.71	7.17	7.32	13.65
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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)				
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
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01

(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 interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2020

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,997	1	2.72%
Kroger	Grocery	1,248	2	1.70%
Pickerington Schools	Public School	1,237	3	1.68%
Fairfield County	Government	856	4	1.17%
Lancaster City Schools	Public School	794	5	1.08%
Anchor Hocking	Manufacturer-Glasswares	700	6	0.95%
NIFCO	Manufacturing	552	7	0.75%
City of Lancaster	Government	475	8	0.65%
Canal Winchester Local Schools	Public School	454	9	0.62%
Treehouse Private Brands	Grocery Product Manufacturer	306	10	0.42%
Total		8,619		11.74%
Total Employment Within County		73,400		

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development lmi.state.oh.us

December 31, 2011

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,039	1	2.75%
Anchor Hocking	Manufacturing	1,148	2	1.55%
Pickerington Schools	Public School	999	3	1.34%
Fairfield County	Government	805	4	1.09%
Walmart	Retail	792	5	1.07%
Lancaster City Schools	Public School	713	6	0.96%
Kroger	Grocery	631	7	0.85%
City of Lancaster	Government	408	8	0.55%
Ralston	Manufacturing	387	9	0.52%
Southeastern Correctional Institution	Prison	370	10	0.50%
Total		8,292		11.18%
Total Employment Within County		74,200		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development lmi.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)
2020 (8)	157,574 a	\$ 4,906,224,064	\$ 31,136	\$ 66,175 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
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a

(1) Source: U.S. Census

(a) Based upon U.S. Census estimates.

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Fairfield County Auditor's Office

(7) Source: United States Department of Labor - Bureau of Labor Statistics. Large fluctuations in 2020 due to the COVID-19 pandemic.

(8) Due to the 2020 Census information not being available, the following categories used prior year figures: population, personal personal income, per capita personal income, median household income, median age, and educational attainment bachelor's degree or higher.

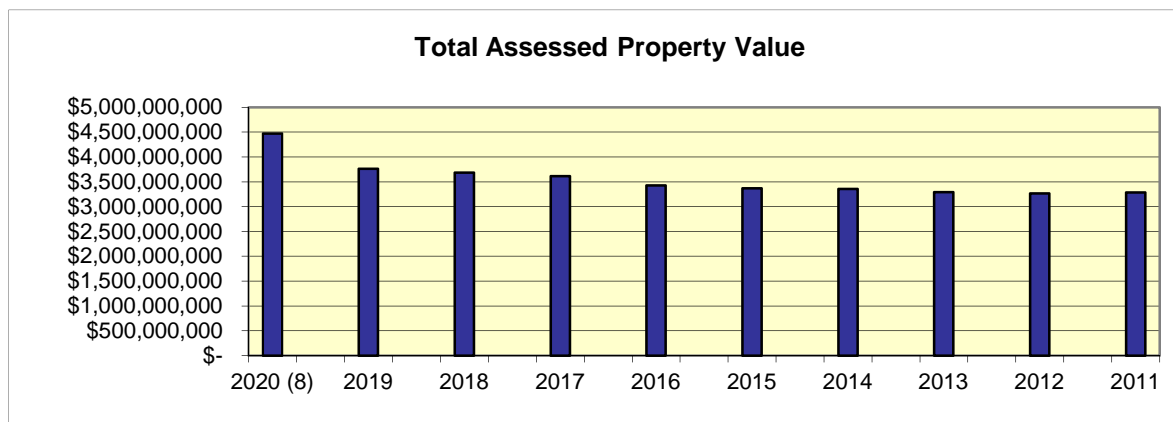
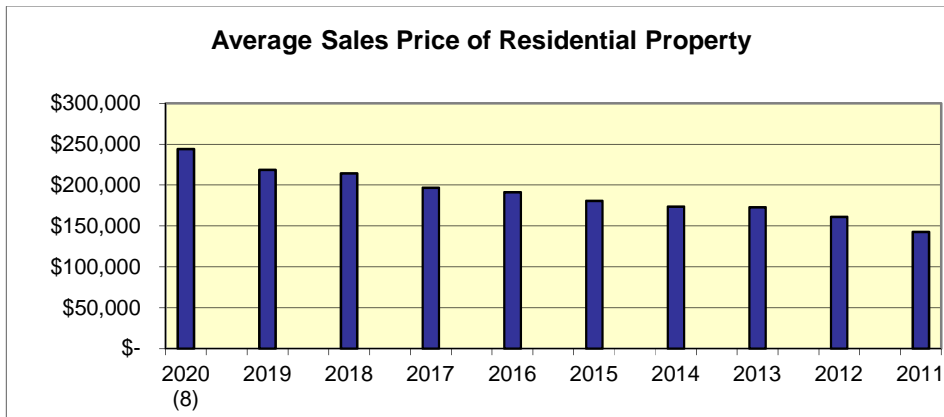


Table 17

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)
27.2% b	25,099	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
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2020	2019	2018	2017	2016
General Government -Legislative and Executive					
Commissioners.....	33	27	28	28	30
Auditor.....	33	35	34	37	35
Treasurer.....	9	9	9	9	8
Prosecutor.....	17	19	19	18	17
Board of Elections.....	22	18	15	14	13
Recorder.....	4	4	4	4	4
Total-Legislative and Executive.....	<u>118</u>	<u>112</u>	<u>109</u>	<u>110</u>	<u>107</u>
General Government -Judicial					
Common Pleas Court.....	9	11	12	11	15
Domestic Relations Court.....	11	10	10	10	10
Juvenile Court.....	4	4	9	9	19
Probate Court.....	10	7	8	8	7
Clerk of Courts.....	40	41	42	41	43
Total-Judicial.....	<u>74</u>	<u>73</u>	<u>81</u>	<u>79</u>	<u>94</u>
Public Safety					
Emergency Management.....	5	4	4	4	4
Prosecutor-Victims of Crime.....	3	3	3	4	5
Common Pleas Court.....	15	15	12	12	9
Juvenile Court - Youth Services.....	10	12	15	13	10
Juvenile Probation.....	24	20	14	17	8
Coroner.....	2	8	7	5	5
Sheriff.....	155	150	141	143	142
Total-Public Safety.....	<u>214</u>	<u>212</u>	<u>196</u>	<u>198</u>	<u>183</u>
Public Works					
Engineer.....	53	53	55	52	57
Total-Public Works.....	<u>53</u>	<u>53</u>	<u>55</u>	<u>52</u>	<u>57</u>
Health					
Commissioners-Dog Adoption Center and Shelter.....	7	4	4	6	4
Developmental Disabilities.....	143	156	156	150	169
Mental Health.....	10	10	10	10	9
Total-Health.....	<u>160</u>	<u>170</u>	<u>170</u>	<u>166</u>	<u>182</u>
Human Services					
Veterans Services.....	14	14	14	14	15
Job and Family Services.....	202	196	195	198	193
Total-Human Services.....	<u>216</u>	<u>210</u>	<u>209</u>	<u>212</u>	<u>208</u>
Enterprise					
Fairfield County Sewer District.....	13	15	15	15	17
Fairfield County Water District.....	8	8	8	7	5
Total-Enterprise.....	<u>21</u>	<u>23</u>	<u>23</u>	<u>22</u>	<u>22</u>
Total Employees.....	<u>856</u>	<u>853</u>	<u>843</u>	<u>839</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

2015	2014	2013	2012	2011
26	28	28	27	27
36	33	33	32	30
8	8	8	9	8
23	18	21	20	16
14	14	14	14	13
4	4	5	5	5
<u>111</u>	<u>105</u>	<u>109</u>	<u>107</u>	<u>99</u>
14	14	15	15	15
10	10	9	9	9
19	16	21	21	23
7	7	6	7	6
43	38	44	38	43
<u>93</u>	<u>85</u>	<u>95</u>	<u>90</u>	<u>96</u>
4	3	4	3	3
4	4	4	4	4
8	8	5	5	5
7	5	9	10	10
10	8	14	18	18
5	5	5	4	3
147	141	142	142	133
<u>185</u>	<u>174</u>	<u>183</u>	<u>186</u>	<u>176</u>
56	57	57	57	57
<u>56</u>	<u>57</u>	<u>57</u>	<u>57</u>	<u>57</u>
3	5	5	5	5
188	164	159	158	158
9	9	9	8	8
<u>200</u>	<u>178</u>	<u>173</u>	<u>171</u>	<u>171</u>
15	13	12	13	13
191	183	178	178	173
<u>206</u>	<u>196</u>	<u>190</u>	<u>191</u>	<u>186</u>
15	15	14	14	13
6	6	5	6	7
<u>21</u>	<u>21</u>	<u>19</u>	<u>20</u>	<u>20</u>
<u>872</u>	<u>816</u>	<u>826</u>	<u>822</u>	<u>805</u>

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

	2020	2019	2018	2017	2016
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,002	1,104	1,136	1,200	1,061
Number of meetings.....	60	54	56	57	59
Auditor.....					
Number of checks/vouchers issued and electronic..... funds transferred.....	26,686	31,213	29,648	29,296	27,385
Number of exempt conveyances.....	2,406	2,496	2,702	2,970	1,788
Number of non-exempt conveyances.....	4,497	4,453	4,565	4,544	3,466
Number of parcels billed.....	67,931	67,288	66,934	66,425	66,750
Prosecutor.....					
Number of criminal cases.....	3,676	4,707	5,022	1,894	2,416
Board of Elections.....					
Registered voters.....	109,216	102,185	103,728	101,325	100,119
Actual voters last general election.....	84,061	23,188	60,400	31,212	74,225
Percentage of registered voters that voted.....	76.99%	22.69%	58.23%	30.80%	74.14%
Recorder.....					
Number of deeds recorded.....	5,477	5,274	5,267	5,247	5,044
Number of mortgages recorded.....	9,598	6,733	5,920	6,391	6,490
Number of military discharges recorded.....	28	135	124	182	230
Buildings and Grounds.....					
Number of commissioner owned buildings.....	35	35	35	34	34
Square footage of buildings.....	581,577	581,577	581,577	571,977	484,977
Data Processing.....					
Number of users served.....	1,105	1,096	1,045	989	967
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	472	757	773	879	760
Number of criminal cases filed.....	654	814	784	834	541
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	219	245	233	259	287
Number of complaints for divorce.....	254	305	314	339	380
Number of complaints to determine parentage.....	80	91	120	100	121
Juvenile Court.....					
Number of delinquency cases (new and transferred).....	221	270	424	514	402
Number of traffic ticket cases.....	445	567	584	729	729
Number of abuse/neglect/dependency cases.....	137	133	158	124	156
Probate Court.....					
Number of marriage licenses issued.....	792	824	864	861	834
Number of civil cases filed.....	21	14	8	19	51
Number of estates filed.....	500	562	549	511	522
Number of guardianships filed.....	89	120	106	55	73
Clerk of Courts.....					
Number of civil cases filed.....	472	757	773	879	813
Number of criminal cases filed.....	654	814	784	834	541
Number of foreclosure cases filed.....	100	343	298	401	361

Table 19

2015	2014	2013	2012	2011
1,077	1,158	1,235	1,299	1,533
59	54	62	58	57
29,965	27,639	23,180	27,454	24,808
1,826	1,826	1,820	1,709	1,651
2,936	2,936	4,209	2,663	2,317
69,854	69,854	69,796	67,560	67,033
2,800	1,282	1,250	1,230	1,271
94,852	97,878	96,640	106,263	103,717
43,712	41,414	21,248	72,547	49,360
46.08%	42.31%	21.99%	68.27%	47.59%
4,775	4,506	4,480	4,256	4,575
5,630	5,322	6,778	6,812	5,447
623	30	28	30	31
33	33	34	33	32
451,977	451,977	454,177	430,222	421,822
954	993	965	950	950
822	888	1,017	1,359	1,323
526	497	597	568	582
281	277	233	253	268
387	355	368	160	383
158	165	172	200	445
390	357	377	463	451
716	675	687	797	709
171	133	344	224	305
875	876	825	796	877
49	58	41	27	41
589	520	564	583	583
73	76	53	63	61
822	888	1,017	1,359	1,323
526	497	597	568	582
390	454	588	838	790

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2020	2019	2018	2017	2016
Public Safety					
Emergency Management.....					
Number of emergency responses.....	9	6	30	15	16
Coroner.....					
Number of autopsies performed.....	54	52	51	44	42
Number of cases investigated.....	436	405	138	149	117
Sheriff.....					
Prisoners booked.....	3,888	5,386	5,367	5,428	3,877
Prisoners released.....	2,751	3,533	3,605	5,329	3,261
Number of citations issued.....	2,203	2,485	2,371	2,919	2,440
Number of court security hours.....	4,160	5,040	2,000	2,947	2,288
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	117	105	122	102	104
Engineer.....					
Miles of road resurfaced.....	8	13	11	10	10
Miles of road chip and seal coated.....	16	34	29	35	28
Number of bridges replaced/improved.....	4	4	3	10	5
Number of culverts built/replaced/improved.....	11	18	19	9	17
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	24,551	24,286	24,146	22,397	22,305
Number of kennel tags issued.....	130	121	142	147	196
Developmental Disabilities.....					
Number of students enrolled early intervention.....	328	356	333	148	166
Number of students enrolled preschool.....	18	18	15	18	17
Number of students enrolled school age.....	30	26	29	29	30
Number served by opportunity center and job fusion.....	92	n/a	114	202	227
Number served by Community Employment	n/a	n/a	0	90	122
Mental Health.....					
Client count adults.....	587	648	433	437	1,217
Client count youths.....	82	76	74	64	158
Human Services					
Veterans Services.....					
Number of clients served financially.....	232	371	452	408	518
Amount of benefits paid.....	\$229,002	\$348,202	\$455,395	\$455,395	\$523,433
Number of clients transported.....	819	1,650	1,364	1,521	1,580
Job and Family Services.....					
Average client count-food stamps.....	14,966	13,975	14,272	15,127	17,076
Medicaid caseload.....	34,998	30,455	31,000	33,370	33,937
Monthly average client count-worknet.....	246	945	948	950	1,106
Average client count-day care.....	885	1,227	1,142	1,079	993
Children's Services.....					
Monthly average child custody.....	150	141	132	141	176
Adoption finalizations.....	10	19	19	19	17
Total inquiries	8,348	9,519	9,304	7,199	6,200
Child Support Enforcement Agency.....					
Open child support cases.....	10,016	9,227	9,248	8,647	9,631
IV-D cases with support orders.....	8,625	7,699	8,365	7,720	8,057
Percentage collected.....	71.50%	70.20%	69.51%	70.01%	69.07%

(Continued)

Table 19

2015	2014	2013	2012	2011
9	9	7	5	5
40	26	36	27	21
329	294	114	114	98
4,529	4,407	3,369	2,643	4,904
4,475	3,195	4,779	3,301	4,861
3,387	4,045	2,468	1,669	1,770
2,796	3,120	2,080	2,080	2,080
103	107	94	55	54
6	12	9	8	8
35	28	25	26	34
3	1	7	3	6
22	31	21	21	17
20,803	25,885	25,308	25,558	26,144
301	547	418	418	922
150	166	171	177	142
13	10	17	29	16
24	35	31	26	27
214	252	242	229	222
124	124	0	0	0
812	206	976	2,212	2,878
100	22	51	989	1,295
661	460	349	514	529
\$615,262	\$466,164	\$240,794	\$105,614	\$376,717
1,486	1,253	1,278	1,248	1,385
17,575	18,777	19,362	19,439	18,688
33,056	32,416	25,453	18,734	22,342
1,255	1,250	1,629	2,495	2,792
940	987	1,734	1,006	1,466
156	174	176	169	179
20	18	21	21	20
5,054	4,660	4,409	4,842	4,946
9,139	9,095	8,961	9,275	9,239
7,767	8,572	8,225	8,329	7,778
69.93%	68.93%	68.88%	69.88%	69.71%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

	2020	2019	2018	2017	2016
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,518,000	2,511,000	2,450,000	2,400,000	2,300,000
Customer accounts (1).....	6,632	6,779	6,574	6,280	6,243
Water.....					
Average daily water treated (MGD) (1).....	1,698,000	1,515,000	1,500,000	1,400,000	1,210,000
Customer accounts (1).....	6,156	6,094	5,916	5,639	5,603

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

(Continued)

Table 19

2015	2014	2013	2012	2011
2,300,000	2,240,000	2,226,000	2,043,780	2,713,000
6,139	6,065	5,967	5,967	5,943
1,210,000	1,880,000	1,410,000	1,485,000	1,405,140
5,484	5,409	5,232	5,232	5,203

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2020	2019	2018	2017	2016	2015
General Government -Legislative and Executive						
Commissioners.....						
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493	2,493
Auditor.....						
Administrative office space (square feet).....	12,624	4,354	4,354	4,354	4,354	4,354
Treasurer.....						
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160	2,160
Prosecutor.....						
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952	7,952
Board of Elections.....						
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344	4,344
Recorder.....						
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....						
Administrative office space (square feet).....	864	864	864	864	864	864
General Government -Judicial						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	3	3	3	3	3
Juvenile Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022	5,022
Public Safety						
Emergency Management.....						
Number of emergency response vehicles.....	7	6	7	5	5	5
Sheriff-Main Jail.....						
Jail capacity (1).....	384	384	384	384	26	26
Number of cruisers.....	62	48	48	38	36	36
Sheriff-MSMJ.....						
Jail capacity (1).....	n/a	n/a	n/a	n/a	61	61

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

2014	2013	2012	2011
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	3	3	3
2	2	2	2
1	1	1	1
1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022
5	5	4	4
26	26	26	26
36	39	39	39
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2020	2019	2018	2017	2016	2015
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	362.242	361.784	361.784	361.784	362.383	362.383
Number of vehicles.....	55	62	62	62	64	64
Health						
Dog Adoption Center and Shelter.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	5	5	5	5	5	5
Board of Developmental Disabilities.....						
Number of busses.....	0	0	0	2	2	2
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	0	0	0	0	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	39	19	17	16	15	15
Child Support Enforcement Agency.....						
Number of vehicles.....	0	0	0	0	1	1
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	826,633	828,633	826,633	748,738	740,274	737,738
Water.....						
Number of treatment facilities.....	3	3	2	2	2	2
Feet of water lines.....	859,963	859,963	857,963	775,083	753,683	750,920

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

2014	2013	2012	2011
1	1	1	1
363.33 64	363.34 64	362.021 61	362.021 61
10,224 432 5	10,224 432 4	10,224 432 4	10,224 432 4
2 1 1	2 1 1	2 1 1	2 1 1
1	1	1	1
1,937 5	1,937 5	1,937 5	1,937 5
39,284	39,284	39,284	39,284
1	1	1	1
15	14	15	15
1	0	0	0
5 737,738	5 737,738	5 737,738	5 737,738
2 750,920	2 750,920	2 750,920	2 750,920

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/14/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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