



OHIO AUDITOR OF STATE
KEITH FABER



**FAIRFIELD COUNTY
DECEMBER 31, 2021**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	9
Schedule of Findings.....	13
Corrective Action Plan.....	17
 Attachment: Annual Comprehensive Financial Report	

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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
Passed Through Ohio Department of Education:				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	10.555	N/A	-	6,630
Cash Assistance				
School Breakfast Program	10.553	N/A	-	18,536
National School Lunch Program	10.555	N/A	-	48,616
COVID-19 - National School Lunch Program	10.555	N/A	-	6,223
Total Child Nutrition Cluster			-	<u>80,005</u>
Passed Through Ohio Department of Job & Family Services:				
State Administrative Matching Grants for the				
Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-2021-11-5921	-	<u>388,186</u>
Total U.S. Department of Agriculture			-	<u>468,191</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>				
Direct:				
Economic Development Cluster				
Economic Adjustment Assistance	11.307	N/A	-	702,897
Total Economic Development Cluster			-	<u>702,897</u>
Total U.S. Department of Commerce			-	<u>702,897</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	31,944	59,274
		B-X-20-1AV-1	-	335,595
		B-F-20-1AV-1	-	70,347
		B-D-20-1AV-1	54,516	54,516
Total Community Development Block Grants / State's Program			<u>86,460</u>	<u>519,732</u>
and Non-Entitlement Grants in Hawaii				
Direct:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	-	5,502
			-	2,196
			-	<u>7,698</u>
HOME Investment Partnerships Program				
Total HOME Investment Partnerships Program	14.239	N/A	21,723	73,313
			<u>21,723</u>	<u>73,313</u>
Total U.S. Department of Housing & Urban Development			<u>108,183</u>	<u>600,743</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct:				
Justice Systems Response to Families				
	16.021	N/A	-	40,507
Passed Through Ohio Attorney General:				
Crime Victim Assistance				
	16.575	2022-SVAA-134713719	-	101,805
		2022-VOCA-134713711	-	38,209
Total Crime Victim Assistance			-	<u>140,014</u>
Passed Through Ohio Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program				
	16.738	2019-JG-A01-6286	-	4,702
		2020-JG-A01-6286	-	30,506
Total Edward Byrne Memorial Justice Assistance Grant Program			-	<u>35,208</u>
Comprehensive OPIOID Abuse Site-Based Program				
	16.838	2018-AR-BX-K056	-	288,170
Total U.S. Department of Justice			-	<u>503,899</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
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-2021-11-5921	-	23,160
Unemployment Insurance				
	17.225	G-2021-11-5921	-	116,775
Trade Adjustment Assistance				
	17.245	G-2021-11-5921	-	3,885
Workforce Investment Act (WIA) National Emergency Grants				
	17.277	G-2021-11-5921	-	26,137
Workforce Investment Act (WIOA) Cluster:				
WIA Adult Program				
	17.258	G-2021-11-5921	-	179,821
WIA Youth Activities				
	17.259	G-2021-11-5921	-	21,968
WIA Dislocated Worker Formula Grants				
	17.278	G-2021-11-5921	-	149,728
Total WIOA Cluster			-	<u>351,517</u>
Total U.S. Department of Labor			-	<u>521,474</u>

FAIRFIELD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
U.S. DEPARTMENT OF TRANSPORTATION				
Direct				
Airport Improvement Program	20.106	N/A	-	192,917
COVID-19 Airport Improvement Program	20.106	N/A	-	25,441
Total Airport Improvement Program			-	218,358
Passed Through Ohio Department of Transportation: State and Community Highway Safety	20.600	2021 - 69A37521300004020OH0 2022 - 69A37522300004020OH0	- -	22,368 8,202
			-	30,570
Passed Through Ohio Department of Transportation: Highway Planning and Construction Cluster Highway Planning and Construction	20.205	PID # 99498 GUARDRAIL BER-34 PID # 109168 33A / ELECTION HOUSE PID # 110862 REFUGEE ROAD (Consultant) PID # 101562 Liberty twp Brig - 26	- - - -	9,630 120,416 201,780 753,472
Total Highway Planning and Construction Cluster			-	1,085,298
Passed Through Ohio Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	- -	7,997 7,997
Total U.S. Department Transportation			-	1,342,223
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Education: Special Education Cluster (IDEA): Special Education_Grants to States COVID-19 Special Education_Grants to States Special Education_Preschool Grants Total Special Education Cluster (IDEA)	84.027 84.027 84.173	N/A N/A N/A	- - -	3,962 25,294 5,778 35,034
Passed through Ohio Department of Developmental Disabilities Special Education - Grants for Infants and Families Total Special Education - Grants for Infants and Families	84.181	H181A120024 (FY22)	- -	113,927 113,927
Total U.S. Department of Education			-	148,961
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct				
Enhance Safety of Children Affected by Substance Abuse Total Enhance Safety of Children Affected by Substance Abuse	93.087	N/A	- -	80,239 80,239
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): Substance Abuse and Mental Health Services COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.665 93.243	DMHF20COVID - H79FG000202 DMHF21COVID - H79FG000645 DMHF18PDOA - T1080807	- -	43,415 50,000
Passed Through Ohio Department of Job & Family Services: Promoting Safe and Stable Families	93.556	G-2021-11-5921	-	187,071
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): Promoting Safe and Stable Families Total Promoting Safe and Stable Families	93.556	5AU-19-C0023 2021	- -	6,948 194,019
Passed Through Ohio Department of Job & Family Services: Temporary Assistance for Needy Families COVID-19 Temporary Assistance for Needy Families Total Temporary Assistance for Needy Families Child Support Enforcement Child Care and Development Block Grant (CCDF Cluster) Stephanie Tubbs Jones Child Welfare Services Program	93.558 93.558 93.563 93.575 93.645	G-2021-11-5921, G-2223-22-0564; 2101OHTANF G-2021-11-5921 G-2021-11-5921 G-2021-11-5921 G-2021-11-5921	- - - - -	2,695,649 111,212 2,806,861 1,366,116 156,627 64,800
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): Stephanie Tubbs Jones Child Welfare Services Program Total Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0023 - 2021	- -	859 65,659
Passed Through Ohio Department of Job & Family Services: Foster Care_Title IV-E Adoption Assistance Social Services Block Grant Child Abuse and Neglect State Grants	93.658 93.659 93.667 93.669	G-2021-11-5921 G-2021-11-5921 G-2021-11-5921 G-2223-06-0525; G-1801OHNCAN	- - - -	1,790,944 1,143,707 1,005,241 1,439
Passed Through Ohio Department of Developmental Disabilities: Social Services Block Grant	93.667	2101OHSOSR	-	85,913
Passed Through Ohio Mental Health and Addiction Services (OhioMHAS): Social Services Block Grant Total Social Services Block Grant	93.667	2021-2101OHSOSR-TITLE XX	66,228 66,228	66,228 1,157,382

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
Passed Through Central Ohio Trauma System Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	N/A	-	4,605
Passed Through Supreme Court of Ohio: Child Abuse and Neglect Discretionary Activities	93.670	90CA1854	-	18,721
Passed Through Ohio Department of Job & Family Services: John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5921	-	53,162
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5921	-	144,354
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			-	197,516
Passed Through Ohio Department of Job & Family Services: Children's Health Insurance Program	93.767	G-2021-11-5921	-	239,713
Medicaid Cluster: Medical Assistance Program	93.778	G-2021-11-5921	-	1,941,032
Passed Through Ohio Department of Developmental Disabilities: Medicaid Cluster: Medical Assistance Program	93.778	2105OHSADM	-	539,092
Total Medicaid Cluster			-	2,480,124
Passed Through OhioMHAS:				
OPIOID STR	93.788	DMHF21SOR2-T1063294 DMHF19SSOR-T1081684	801,311	801,311
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	DMHF20SAPT	-	35,859
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21MHBG-B09SMB2623-01	-	167,681
Block Grants for Prevention and Treatment of Substance Abuse - Prevention Services	93.959	DMHF20SAPT-B08TI63036-01 DMHF21SAPT-B08TI083470	-	125,675
Block Grants for Prevention and Treatment of Substance Abuse - Women's Treatment	93.959	DMHF20SAPT-B08TU083036-01	52,330	52,330
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse - Community Services	93.959	DMHF21CSAP-B08TI083541	-	25,000
Total Block Grants for Prevention and Treatment of Substance Abuse			52,330	370,686
Passed Through ADAMH Board: Block Grants for Community Mental Health Services	93.958	DMHF21MHBG-B09SMB2623-01	-	106,187
Total U.S. Department of Health and Human Services			853,641	13,111,130
Passed Through Ohio Emergency Management Agency:				
Community Disaster Loans	97.030	FEMA-4507-DR-045-99045-00-PA-05-OH-4507-PW-00110 FEMA Project 171192	6,112	202,139
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005-S01	-	709
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004-S01	-	47,424
Total Emergency Management Performance Grants			6,112	250,272
Total U.S. Department of Homeland Security			6,112	250,272
U.S. DEPARTMENT of the TREASURY				
Passed Through Ohio Office of Budget and Management: COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	794,919	1,030,734
COVID-19 Coronavirus Relief Fund - Hospital Services	21.019	DMHF20CARE	-	244,500
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	2,003,465	2,374,515
Total U.S. Department of the Treasury			2,798,384	3,649,749
U.S. ELECTION ASSISTANCE COMMISSION				
Direct 2018 HAVA Election Security Grants	90.404	N/A	-	26,745
Total U.S. Election Assistance Commission			-	26,745
Total Federal Awards Expenditures			3,832,548	21,326,284

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, 2021**

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, 2021. 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 Office of Budget and Management, 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 \$702,897 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2021 consist of:

AL Number	Program/Cluster Name	Outstanding Balance on December 31, 2021
11.307	Economic Adjustment Assistance Program	\$1,042,080

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 2021 is as follows:

Beginning Loans Receivable Balance as of January 1, 2021	\$ 110,568
New Loans Made	0
Loan Principal Payments	(14,474)
Ending Loans Receivable Balance as of December 31, 2021	\$ 96,094
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2021	\$ 66,875
Administrative Costs Expended During 2021	976

The table above reports gross loans receivable. Of the loan's receivable as of December 31, 2021, 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 2021, the County made allowable transfers of \$36,976 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 \$2,806,222 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 2021 and the amount transferred to the Child Care & Development Block Grant program.

Temporary Assistance for Needy Families	\$2,843,198
Transfer to Child Care & Development Block Grant	(36,976)
Total Temporary Assistance for Needy Families	<u>\$2,806,222</u>

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, 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 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Fairfield County's major federal programs for the year ended December 31, 2021. Fairfield County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Fairfield County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our audit described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-001, to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2021, 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 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 29, 2022, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is September 26, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 26, 2022

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	AL# 93.667 - Social Service Block Grant Medicaid Cluster AL# 93.788 - Opioid State Targeted Response AL# 21.019 - Coronavirus Relief Fund AL# 21.027 - Coronavirus State and Local Fiscal Recovery Funds
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

1. Random Moment Sampling

Finding Number:	2021-001
Assistance Listing Number and Title:	AL # 93.778 Medical Assistance Program AL #93.667 Social Services Block Grant
Federal Award Identification Number / Year:	G-2021-11-5921
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Pass-Through Entity:	Ohio Department of Jobs and Family Services
Repeat Finding from Prior Audit?	No

Noncompliance/Significant Deficiency

45 C.F.R. § 75.405 (a) states, in part, a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received. This standard is met if the cost is incurred specifically for the Federal award; benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

In addition, **Ohio Admin. Code 5101:9-7-20(E)** outlines the procedures to be utilized for random moment sampling (RMS) time studies (RMS) designed to measure activity regarding various Federal programs passed through the Ohio Department of Job and Family Services including those administered through the public children services agency. These procedures include an employee completing the required comments section, within WebRMS, with comments that demonstrate that the selected program and activity codes supporting the work performed by the assigned position at the time of the observation and ensuring adequate backup documentation is available to verify the activity being performed.

The County Job and Family Services Agency did not ensure supporting source documentation was maintained or existed for one out of twenty-five RMS time studies observations tested. These times studies are used to allocate expenditures across the federal programs for the county agency and failure to maintain support for these activities could cause incorrect charges to federal programs.

The County Job and Family Services Agency should revisit and implement internal control policies and procedures over its Random Moment Sample processes to ensure supporting source documentation is maintained or exists in order to be compliant with Federal laws and regulations.

Officials' Response: See Corrective Action Plan

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Auditor Of State's Conclusion:

The Corrective Action Plan provided by the Fairfield County Department of Job and Family Services states that reasonable documentation exists to support the case information included in the RMS system. The documentation provided to the Auditor of State could not be correlated to the specific time frame captured in the RMS observation. The County did provide documentation to support that the employee that completed the observation, resigned from the County. However, the RMS observation and subsequent supervisor acceptance was within the required timelines outlined in the Ohio Admin. Code and was completed before the employee's last day of employment. Therefore, the back-up documentation for the observation or other extenuating circumstances regarding the resignation could have been completed.

In addition, although the Corrective Action Plan indicated there was a recommendation made to withhold certain paychecks, the Auditor of State's Office did not make such a recommendation.

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Corey B. Clark
Director

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2021

Child Support Enforcement
(740) 652-7888

Community Services
(740) 652-7889

Protective Services
(740) 652-7887

Workforce Development
(740) 652-7856

Finding Number: 2021-001

Planned Corrective Action: The County Job and Family Services Agency (JFS) has internal control procedures in place to ensure supporting source documentation is maintained or exists in order to be compliant with Federal laws and regulations.

For the one case that is reported and has given rise to the corrective action plan, there was documentation to substantiate the fact that the caseworker was working on the specific case, with a GAL report, at the time of the RMS. The documentation was presented to the auditors reviewing the RMS procedures. The documentation of the casework was within the RMS systems. Typically, there would also have been duplicate documentation in SACWIS. In this case, the documentation was not within SACWIS, but reasonable documentation did exist.

In addition, there was a recommendation to JFS to withhold paychecks for noncompliance with the standard procedures, and JFS cannot follow through with that recommendation as it is impractical.

JFS does not agree with the finding as reported because reasonable documentation does exist to support the RMS record.

JFS will continue to communicate its internal control procedures and will review them periodically.

Our Mission:

Through a spirit of community cooperation, the mission of Fairfield County Job and Family Services is to provide services that encourage productivity, develop competencies, ensure accountability, and promote self-reliance, family stability, and child safety.

Our Vision:

Safe Children
Stable Families
Strong Community

Anticipated Completion Date: 12/31/2022
Responsible Contact Person: Josh Crawford, Deputy Director of Finance, Job & Family Services

SERVE • CONNECT • PROTECT



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FAIRFIELD COUNTY, OHIO

Annual Comprehensive Financial Report



For the Year Ended December 31, 2021
Issued by Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor

About the Cover



The 2021 Annual Comprehensive Financial Report cover is a photograph of the 2021 Fairfield County Fair. Following the closure from the 2020 pandemic, the County Fair was a welcome celebration for residents and tourists. The Fairfield County Board of County Commissioners provided financial support for the Fairfield County Fair to reopen.

The first Fairfield County Fair was held in Lancaster, Ohio, in 1851 during the second week of October. Known as “The Last and Best of the Season,” the Fairfield County Fair offers a family-oriented event with fun for all ages.

The colorful, vibrant photograph was taken by Kristy Burns and used with permission. In the background, you can see beautiful Mount Pleasant in Rising Park, Lancaster, Ohio.

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

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Prepared and Issued by the Fairfield County Auditor's Office

CARRI L. BROWN, PHD, MBA, CGFM

County Auditor

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Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2021

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal.....	i
County Organization and Elected Officials.....	xiii
Principal Appointed Officials and Department Heads.....	xiv
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	xv
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	22
Statement of Activities.....	24
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	26
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	34
Community Services Fund.....	35
Developmental Disabilities Fund.....	36
Alcohol, Drug Addiction, and Mental Health Board Fund.....	37
Child/Adult Protective Services Fund.....	38
Fiscal Recovery Fund.....	39
Statement of Fund Net Position - Proprietary Funds.....	40
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	42
Statement of Cash Flows - Proprietary Funds.....	43
Statement of Fiduciary Net Position - Custodial Funds.....	45
Statement of Changes in Fiduciary Net Position - Custodial Funds.....	46
Notes to the Basic Financial Statements	
Notes to the Basic Financial Statements.....	48
Required Supplementary Information	
Schedule of the County's Proportionate Share of the:	
Net Pension Liability (Asset):	
Ohio Public Employees Retirement System - Traditional Plan.....	128
Ohio Public Employees Retirement System - Combined Plan.....	130
State Teachers Retirement System of Ohio.....	132
Net OPEB Liability (Asset):	
Ohio Public Employees Retirement System.....	134
State Teachers Retirement System of Ohio.....	136
Schedule of County Contributions:	
Ohio Public Employees Retirement System.....	138
State Teachers Retirement System of Ohio.....	140
Notes to the Required Supplementary Information.....	142

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2021

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	147
Schedule of Expenditures - Budget (Non-GAAP Basis) and Actual.....	148
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	153
Combining Balance Sheet - Nonmajor Governmental Funds.....	154
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	155
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	156
Combining Balance Sheet.....	160
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	166
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog Adoption Center and Shelter Fund.....	172
Child Support Enforcement Agency Fund.....	173
Real Estate Assessment Fund.....	174
Motor Vehicle Fund.....	175
Ditch Maintenance Fund.....	176
Delinquent Real Estate Collection Fund.....	177
County Hotel Lodging Fund.....	178
Children Services Fund.....	179
Emergency Management and Homeland Security Fund.....	180
Marriage License Fund.....	181
Bridges, Culverts, and County Road Levy Fund.....	182
Litter Enforcement Fund.....	183
Reese-Peters Home Fund.....	184
Sheriff Services Fund.....	185
Juvenile Court Services Fund.....	186
Community Development Block Grant Fund.....	187
Workforce Investment Act Fund.....	188
Older Adult Services Levy Fund.....	189
Economic Development Assistance Grant Fund.....	190
Treasurer's Prepayment Fund.....	191
Special Elections Fund.....	192
Cyber Security Measurers Implementation Fund.....	193
Electric Vehicle Charging Grant Fund.....	194
Computerized Legal Research Fund.....	195
Indigent Guardianship Fund.....	196
Computer Fund.....	197
Parent Education Fund.....	198
Courts Special Projects Fund.....	199
Law Library Resources Fund.....	200
Common Pleas Recovery Grant Fund.....	201
Nchip Livescan Grant Fund.....	202
Youth Services Fund.....	203
County Probation Services Community Based Corrections Fund.....	204

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2021

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued):	
Victims of Crime Fund.....	205
Wireless 9-1-1 Fund.....	206
Adult Community Based Corrections Fund.....	207
Major Crimes Unit Grant Fund.....	208
Justice for Families Fund.....	209
Home Fund.....	210
Target Community Alternative to Prison Fund.....	211
Coronavirus Relief Fund.....	212
Nonmajor Debt Service Funds	
Descriptions of the Nonmajor Debt Service Funds.....	213
Combining Balance Sheet.....	214
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	215
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Special Assessment Bond Retirement Fund.....	216
General Obligation Bond Retirement Fund.....	217
Energy Conservation Bond Retirement Fund.....	218
Local Government Innovation Loan Debt Service Fund.....	219
Nonmajor Capital Projects Funds	
Descriptions of the Nonmajor Capital Projects Funds.....	221
Combining Balance Sheet.....	222
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	224
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Airport Construction Grant Fund.....	226
Developmental Disabilities Facilities Fund.....	227
Road and Bridge Construction Fund.....	228
Permanent Improvement Fund.....	229
Financial Management Information System Fund.....	230
Energy Project Fund.....	231
Government Services Center Northwest Fund.....	232
Enterprise Funds	
Descriptions of the Enterprise Funds.....	233
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	234
Water Fund.....	235
Internal Service Fund	
Description of the Internal Service Fund.....	236
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Internal Service Fund.....	237
Custodial Funds	
Descriptions of the Custodial Funds.....	239
Combining Statement of Fiduciary Net Position - Custodial Funds.....	240
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	242

Fairfield County, Ohio

TABLE OF CONTENTS

Annual Comprehensive Financial Report For the Year Ended December 31, 2021

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

Introductory Section



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

We are pleased to issue the Annual Comprehensive Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2021. 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

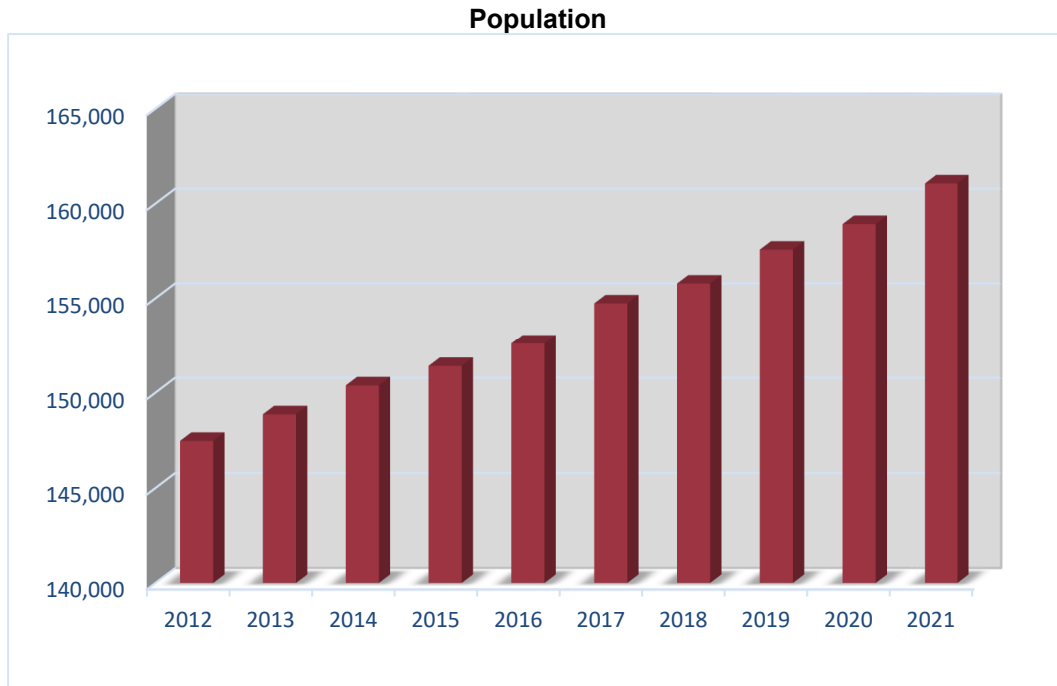
In compliance with State statute, the Basic Financial Statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2021, are fairly presented in conformity with generally accepted accounting 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, 161,064 people reside within the County's 506 square miles, an increase of 2.2 percent since 2019 and an increase of 9.2 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 40,552 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 xiii and xiv.

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 875 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 Annual Comprehensive Financial Report based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to governmental entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives 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 County'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 17th fastest growing metropolitan statistical area in the country and the fastest growing in the Midwest between 2010 through 2020 (2020 census, WCMH television station article), and the 14th largest city in America (2020 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 Department of Development predicts that from 2020 through 2040 Fairfield County will grow by 28 percent with approximately 186,810 total residents. Fairfield County's population in 2020 was 158,921, according to the United States Census, and is growing faster than Ohio Department of Development's projection for 2020 which was 157,040. The 2020 census shows that population grew more than 8.7 percent compared to the 2010 census, making it the 6th fastest growing County in the state in the last decade (out of 88) according to a Columbus Dispatch review of 2020 United States Census Data. The median household income was \$70,906 in 2020 which was a 7.1 percent growth over the previous year.

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 from 2010 through 2019 there was a rapid change in population in this area. The 2020 United States Census showed that Violet Township grew by 7,213 residents which, according to an article from Patch.com, made Violet Township the eighth fastest growing area of the State in the last decade. Also in the past decade, The City of Canal Winchester was the third fastest growing Central Ohio city since 2010 at 28 percent and the City of Pickerington was the fourth fastest growing city at 26 percent according to a Columbus Monthly review of United States Census Data. Other areas of the County also saw population growth but not as fast as this portion of the County. The City of Lancaster grew 4.6 percent from 2010 through 2020.

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) based on analysis of Fairfield County's Economic Development Office. Fairfield County has a similar percentage of residents across all levels of advanced education. 38.8 percent of adults 25 years and over have a college degree. 9.4 percent of the population has an associate Degree and 29.0 percent have a bachelor's or advanced degree according to the United States Census Bureau.

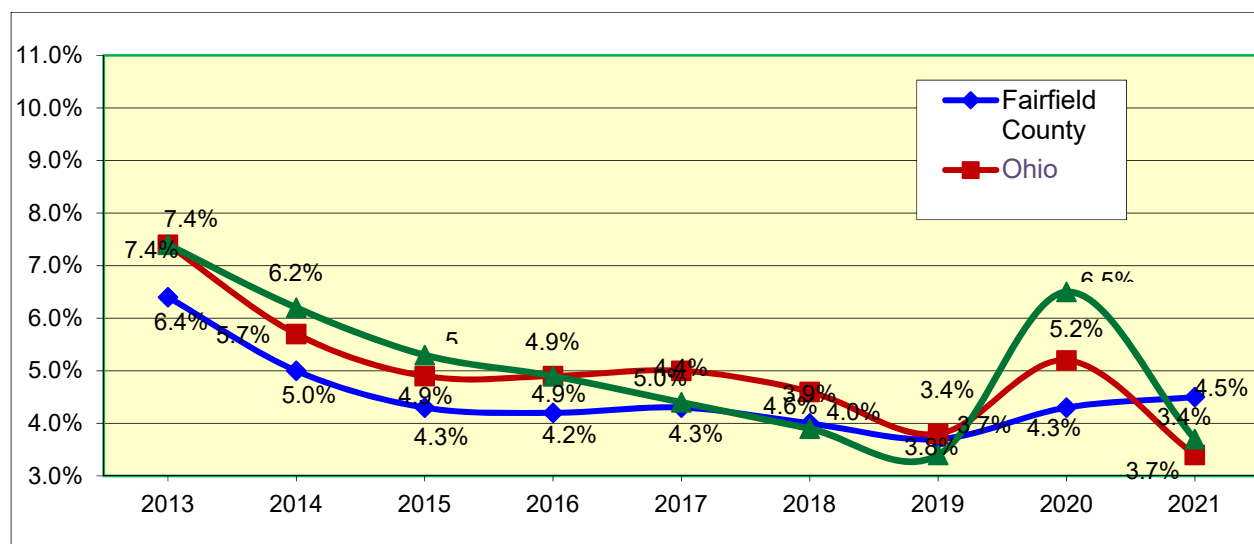
Fairfield County's growth in population also corresponds with a growth in the labor force. From December 2011 through 2021, Fairfield County's labor force increased from 73,653 to 78,664, a 6.8 percent increase, according to the Federal Reserve of St. Louis. The labor force number continued to bounce back closer to pre-pandemic levels, down only 1.4 percent from 2019. The 2020 pandemic had an impact on unemployment, with Fairfield County's unemployment peaking at 14 percent in April of 2020. Unemployment numbers decreased to 2.9 percent in December 2021, its lowest total since May of 2001 according to the Ohio Labor Market Index. The County's unemployment rank was the 21st lowest in the State during December of 2021 according to the Ohio Labor Market Index. There were no large employers that permanently closed during the pandemic.

Fairfield County, Ohio

Wages are also increasing in Fairfield County. Between 2016 and 2021 the average annual wage for private employers increased by 33 percent according to the Quarterly Census of Earnings and Wages from the Bureau of Labor Statistics. In the second quarter of 2021, the average annual wage was \$43,004 - the highest average wage ever for Fairfield County. Increases are comparable in both goods producing sectors and the service sector; however, Fairfield County is seeing more of a job growth in the goods producing industries compared to the service industry. Healthcare, retail, hospitality, and manufacturing are the largest industries in the County.

The number of business establishments eclipsed 3,000 for the first time in history. In the second quarter of 2021, there were 3,021 business establishments registered in Fairfield County. That's an increase of 12.7 percent, or 340 businesses, since 2016 according to the Quarterly Census of Earnings and Wages from the Bureau of Labor Statistics.

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 2.9 percent in December of 2021. 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 2022 unemployment rate is at 2.9 percent.



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 population of the City of Lancaster was 40,552 according to the 2020 United States Census and the median household income (in 2020 dollars) was \$44,794, which was a 2.5 percent increase over the 2019 data according to Data USA's analysis of the American Community Survey.

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, Blue Label Digital, RR Donnelley, Post Holdings, Oneida/Anchor Hocking, Glassfoss Industries, Magna International, and South-Central Power.

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.

Max Container continued its expansion of its eastside operation with the purchase of three lots in 2020. It is adding a crane company to its building and built the Max Venue, a 30,000 square foot event center. Blue Label Digital is on its third expansion in as many years. They expect to hire another 20 people as part of that expansion. Oneida/Anchor Hocking added a third tank and increased employees from 700 in 2020 to 900 in 2021.

Magna International completed its 200,000 square foot building in Rock Mill Industrial Park. Magna International/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 continued 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 are 180 jobs at its new facility. 2021 also saw the announcement of Google to locate in the City of Lancaster with the purchase of 122 acres of land for a Cloud Data Center of which construction began in October 2021. The Lancaster Port Authority also leased its 50,000 square foot “Spec” building to Japanese manufacturer Chiyoda Integre.

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 was completed by the beginning of the school year in August of 2020.

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. The hospital spent most of 2021 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 of that 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 grant for COVID-19 relief. It created a grant program to offer \$10,000 to businesses that were negatively impacted by the pandemic.

The City of Lancaster has also seen its growth in housing and commercial activity. Two new assisted living facilities will open in the near future. The former Timbertop property was 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 \$97,192, the City of Pickerington 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 year.

The City of Pickerington continues to establish itself as a healthcare hub. A keystone will be the ongoing construction of an expansion to OhioHealth Pickerington Medical Campus at 1010 Refugee Road, which opened on a 30-acre site in 2015. In fall 2021, OhioHealth broke ground for a 6-story, 220,000 square-foot addition to the campus bringing over 500 jobs and a total investment of over \$140 million. Completion is slated for later in 2023 with 60 beds, with a dedicated intensive-care unit, and six operating rooms. The services will include cancer and infusion and women's health. Additionally, the project will bring acute stroke and heart programs, including catheterization, as well as general surgery and imaging, lab, and pharmacy. It will be a full-fledged hospital that will be expanding at its existing location here in the City of Pickerington – a major medical provider not only in the City of Pickerington, but regionally.

Along with the expansion of its campus at 1010 Refugee Road, OhioHealth also plans to invest \$1.1 million to expand the OhioHealth Physician Group Neurology Pickerington facility at 1030 Refugee Road. OhioHealth won't be the only medical organization growing in Pickerington. OrthoNeuro Physical Therapy Pickerington, 1240 Hill Road North, will invest \$50,000 to expand its office. Labcorp also will invest \$75,000 to relocate from 664 Hill Road North to 151 Clint Drive. It starts with OhioHealth's major investment at its campus, and that provides a clustering, while it addresses a lack of current services.

The retail base will grow in 2022, due to the planned \$2.8 million construction of a new plaza at the corner of Refugee Road and Ebright Lane. Other retail projects set for 2022 include the \$1.5 million construction of a United Dairy Farmers convenience store and gas station at the corner of Blacklick-Eastern Road and Freedom Way, and the anticipated announcement of tenants at a newly built, 8,100 square-foot building at 88 West Church Street in Olde Pickerington Village. Thus far, it has been announced that Ruby Joy Boutique will take up about 1,500 square-feet of the West Church Street development.

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

The City of Pickerington's growth continues on the residential side, and according to the United States Census, Pickerington's population grew from 18,291 in 2010, to 23,094 in 2020. The largest new subdivisions in the City of Pickerington are Wellington Park, Spring Creek, Lake Forest, and Greystone Estates – together they will yield over 1,000 new housing units.

With this growth comes increased congestion. The Ohio Department of Transportation 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. Design has also begun on improvements at I-70 in the City of Pickerington with a second interchange coming at Taylor Road.

Violet Township issued 130 building permits for single-family housing in 2021, representing over \$59 million in investment. With the new 2020 Census data, Violet Township as a whole has grown to 45,785 residents, which represents an 18.7 percent increase from 2010.

City of Canal Winchester

The City of Canal Winchester is partially within Fairfield County (about 19 percent of its current municipal boundaries are within Fairfield County with the remainder in Franklin County). A large portion of the land within Fairfield County is zoned for commercial or industrial use. The median household income in Canal Winchester is \$99,418 and the median age is approximately 42 years old. The City of Canal Winchester was the third fastest growing city in Central Ohio from 2010 through 2020, with 28 percent population growth according to a Columbus Dispatch article reviewing the 2020 United States Census.

The City of Canal Winchester is establishing itself as a logistics hub. The Coronavirus pandemic has increased the use of e-commerce and businesses are reviewing their supply chains. The demand for warehouses, especially in Central Ohio, will remain strong. With close proximity to logistic assets like Rickenbacker intermodal hub and the Rickenbacker Airport, the City of Canal Winchester is in a strong position to attract logistics companies. DHL International recently established a 556,000 square feet fulfillment operation with 390 employees and seasonally over 650 employees. Molto Properties recently

acquired 104 acres to expand the Canal Pointe Industry and Commerce Park, 75 acres of which is in Fairfield County. They intend to begin construction in 2022 on two speculative distribution buildings of 375,000 and 465,000 square feet on those 75 acres. These will be the first large scale speculative industrial buildings constructed in Fairfield County.

Other growth within Canal Pointe includes: TG Plumbing and Mechanical is building a new 7,000 square foot building; Lifestyle Flooring has just begun a new 12,000 square foot office/warehouse; and Donley Concrete will also be expanding to Canal Winchester with their recent purchase of a building in Canal Pointe. This will lead to approximately 45 new jobs locating at this facility.

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 (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 2021, the Alliance has helped bring \$332.4 million dollars in investments to the area. This does not include Google's investment which is undisclosed but significant. The COVID-19 pandemic has impacted the job growth but looking at the latest annual numbers released from the Bureau of Labor Statistics for 2020, there have been 1,648 jobs added and wages have increased by 33 percent. Job growth has skewed toward goods producing industries, which are the target industries of the Alliance.

The Alliance continues to promote its 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 according to the Quarterly Census of Earnings and Wages from the Bureau of Labor Statistics and 29 percent of its Gross Domestic Product according to a 2018 study from Policom. 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 again 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 generated \$100 million in total crop and livestock revenue and had 1,117 farms according to the 2017 United States Department of Agriculture census. Seventy-seven percent of the agricultural revenue comes from crops. The United States Department of Agriculture's Ohio Annual Bulletin reports that in 2019 Fairfield County ranked tenth in corn production, 24th in wheat production, and 26th in soybean production.

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 projected revenue 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 2021, 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 and the Fiscal Recovery Act of 2021, the County ended 2021 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 received a \$913,000 grant from Economic Development Administration (EDA) as part of the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This fund allows zero 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 Coronavirus Aid, Relief, and Economic Security Act funding has expired. The revolving loan fund now has access to three separate pools of money: the EDA RLF, the EDA CARES Act 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 100 loans and provided more than \$5.1 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 2021, the RLF awarded nine loans. One loan was from the traditional EDA RLF to Wolfe Brothers Diesel and the other eight loans were from the EDA CARES Act RLF. The businesses receiving the EDA CARES Act RLF includes: Outerbelt Brewing, Fashion and Vanity Cleaners, Lancaster Fresh Market, Smart Start Commercial Services, Delta H Technologies, Combustion Brewery and Taproom, Wellness with Cenell, and CAM Logistics. These funds will help businesses retain and add local jobs, and provide funds for working capital, equipment purchases, moving expenses, and building expansions.

The County Workforce Development Training Grant can be used to incentivize companies locating or expanding in the County. The County continues to distribute these grant funds to Magna International as part of Magna's agreement for building its Magna International/Columbus Seating location in the County. There were two additional training grants awarded in 2021. Westerman Inc, in Bremen, which had been sold by Worthington Industries to the Ten Oaks Group in February 2021, received a training grant to assist with hiring seven new employees. Mindscapes LLC., a special education provider in Pickerington, was awarded a training grant to assist with training its ten new employees.

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. In 2022, the Port Authority closed out its \$1.25 million funds with the Ohio Department of Education that were awarded from Ohio's 2019 biennial budget.

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 2021, a local manufacturer, Blue Label Digital, used the Enterprise Zone as part of a third expansion project in as many years and will result in expanding their facility so it will serve as their long-term corporate headquarters and add as many as 20 new jobs.

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 composed 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 by 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 2021, the Board procured operators for career services and the OhioMeansJobs Centers for the five counties. It also secured an \$800,000 pre-apprenticeship grant and a \$300,000 business resource grant. The pre-apprenticeship grant helped to expand programming at the Fairfield County Workforce Center and the Pickaway Ross Career and Technical School. The Board also completed a workforce study that highlighted the low labor participation rates in the area and identified strategies to help reverse the decline in number of individuals in the workforce.

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. Two grants were renewed 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 work 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 are 271 students currently enrolled in the program.

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. A ribbon cutting was held in October 2021 and more than 120 participants celebrated the opening of the Fairfield County Workforce Center. It has received positive feedback as a model that the State could replicate in other counties.

In the summer of 2021, a Manufacturing Ready to Work program was created and run through the Fairfield County Workforce Center. Students received training in manufacturing that included: Occupational Safety and Health Administration safety credentials; CPR; forklift certification; welding; and robotics. Students also received tours of local manufacturers. A lease was signed with Claypool Electric that provided space in the Workforce Center for the company to run its apprenticeship program. Claypool agreed to build an \$80,000 electric lab in the building that could be used by other training providers. In the fall, students from the Pickerington Local School District attended a discovery semester where they spent two hours per day with hands-on learning in carpentry, HVAC, electric, healthcare, water/wastewater, and manufacturing. More than 35 students were served with 25 attending class regularly.

Currently, the Fairfield County Workforce Center is serving 173 participants in over eight different programs. In partnership with Claypool Electric, 99 apprentices are being trained on-site. Seven different employers have attended the Fairfield County Workforce Center to interview pre-apprenticeship students for job placement. Pre-apprenticeship programs include carpentry, electrical, HVAC, and water/wastewater, with Phlebotomy also being offered as an option to students.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its annual comprehensive financial report for the fiscal year ended December 31, 2020. This was the 32nd 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 annual comprehensive 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 annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2020 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 20th 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.

Finally, the preparation of this report is possible because of the efficient and dedicated efforts of the entire staff of the Auditor's Financial Systems Department, especially the efforts of Christopher R., Wagner, Financial Systems and Financial Reporting Manager, and Angela Horn, Financial Reporting and Capital Assets Specialist.

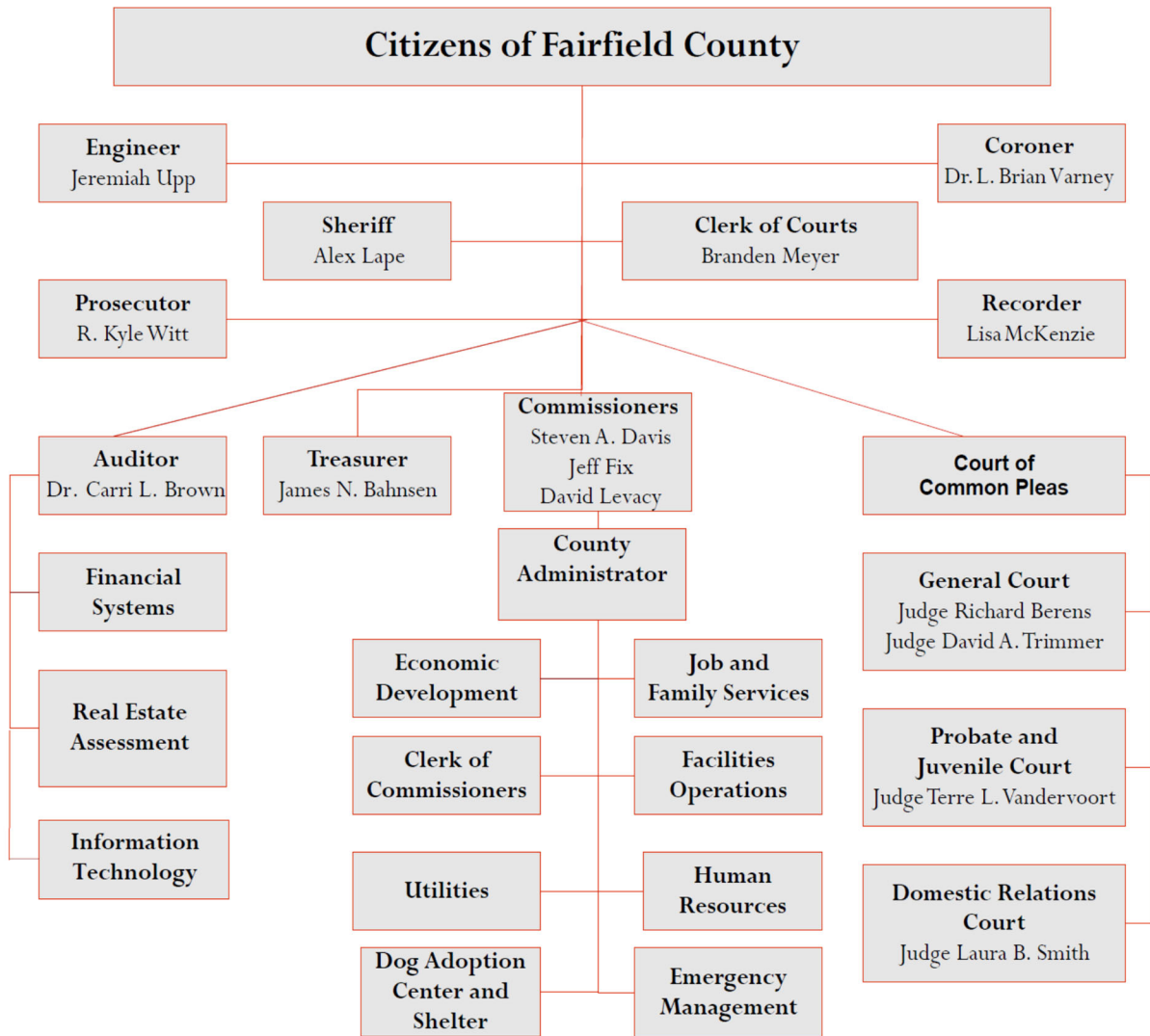
Respectfully submitted,



Carri L. Brown, PhD, MBA, CGFM

June 29, 2022

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2021



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
December 31, 2021

Commissioners, County Administrator	Aundrea Cordle
Commissioners, Deputy County Administrator.....	Jeff Porter
Department of Job and Family Services, Director.....	Corey Clark
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director	Rick Szabrak
Financial Systems, Director	David Miller
Real Estate Assessment, Director.....	David Burgei
Information Technology, Administrator.....	Daniel Neeley
Dog Adoption Center and Shelter, Warden.....	Erin Frost
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director	Jane Hanley
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Marcy Fields
Board of Developmental Disabilities, Superintendent	John Pekar
Veteran Service Commission, Director	Park Russell



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For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

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Financial Section



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Governing Body:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Community Services, Development Disabilities, Alcohol, Drug Addiction and Mental Health Board, Child/Adult Protective Services and Fiscal Recovery Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 29, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2021
 (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, 2021. 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 2021 are as follows:

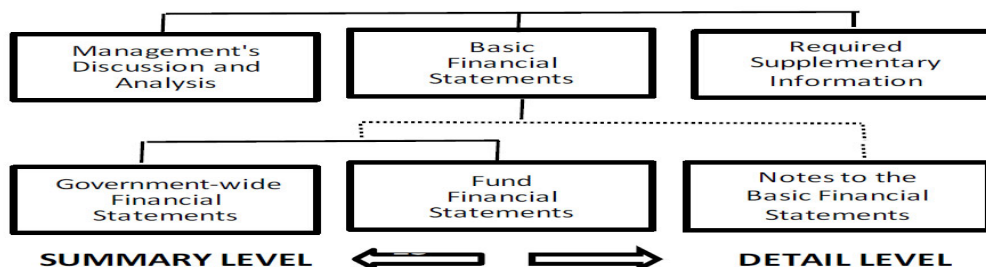
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2021, by \$351,580,798 net position. Of this amount, \$26,851,060 was the unrestricted net position portion.
- The County's total net position increased by 25.5 percent, or \$71,523,571 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental activities reported total net position of \$277,896,859, an increase of \$65,555,848 from the prior year. Of this amount, (\$1,972,539) is the deficit unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$36,583,629, which represents a 3.4 percent increase from the prior year and represents 82.7 percent of total General Fund expenditures.
- The County received \$15,303,451 in American Rescue Plan funding which was reported in the County's Fiscal Recovery Special Revenue Fund. 2021 was phase one of payments to be received from the United States Federal Government.
- Fairfield County's total bonds, long-term loans, and capital leases increased by \$1,568,222 or 3.3 percent, during the current year.
- Net pension liability decreased \$12,325,305 or 22.1 percent during the year while the net OPEB liability decreased \$37,222,409.

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, 2021
 (Unaudited)

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

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

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

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

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

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2021
 (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, 2021
(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
- Fiscal Recovery Fund

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 48 through 125 of this report.

Government-wide Financial Analysis

During 2021, as shown in the table below, the combined net position of the County's primary government increased \$71,523,571 or 25.5 percent. Net position reported for governmental activities increased \$65,555,848 or 30.9 percent and business-type activities increased \$5,967,723 or 8.8 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, 2021, with comparatives as of December 31, 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and Other Noncurrent Assets	\$ 242,112,208	\$ 186,361,722	\$ 33,897,245	\$ 29,131,234	\$ 276,009,453	\$ 215,492,956
Capital Assets	211,702,352	211,952,283	55,470,481	56,910,206	267,172,833	268,862,489
Total Assets	<u>453,814,560</u>	<u>398,314,005</u>	<u>89,367,726</u>	<u>86,041,440</u>	<u>543,182,286</u>	<u>484,355,445</u>
Deferred Outflows of Resources:						
Deferred Charge on Refunding	127,068	226,877	377,311	447,980	504,379	674,857
Asset Retirement Obligation	92,895	104,105	687,827	713,594	780,722	817,699
Pension	8,459,390	8,751,303	174,486	193,816	8,633,876	8,945,119
OPEB	3,636,430	5,846,220	75,656	132,414	3,712,086	5,978,634
Total Deferred Outflows of Resources	<u>12,315,783</u>	<u>14,928,505</u>	<u>1,315,280</u>	<u>1,487,804</u>	<u>13,631,063</u>	<u>16,416,309</u>
Liabilities:						
Current and Other Liabilities	21,872,331	8,963,458	1,217,286	1,119,262	23,089,617	10,082,720
Long-Term Liabilities:						
Due Within One Year	5,095,307	5,043,033	2,259,017	2,330,815	7,354,324	7,373,848
Net Pension Liability	42,584,327	54,641,046	941,812	1,210,398	43,526,139	55,851,444
Net OPEB Liability	-	36,395,245	-	827,164	-	37,222,409
Other Amounts Due In More Than One Year	37,787,271	33,268,693	11,782,687	13,876,715	49,569,958	47,145,408
Total Liabilities	<u>107,339,236</u>	<u>138,311,475</u>	<u>16,200,802</u>	<u>19,364,354</u>	<u>123,540,038</u>	<u>157,675,829</u>
Deferred Inflows of Resources:						
Property Taxes	46,387,778	45,187,646	-	-	46,387,778	45,187,646
Deferred Charge on Refunding	52,492	40,898	43,409	59,708	95,901	100,606
Pension	19,181,816	11,875,273	414,312	266,934	19,596,128	12,142,207
OPEB	15,272,162	5,486,207	340,544	122,032	15,612,706	5,608,239
Total Deferred Inflows of Resources	<u>80,894,248</u>	<u>62,590,024</u>	<u>798,265</u>	<u>448,674</u>	<u>81,692,513</u>	<u>63,038,698</u>
Net Position:						
Net Investment in Capital Assets	179,743,153	179,172,841	43,981,883	43,671,496	223,725,036	222,844,337
Restricted	100,126,245	85,753,666	878,457	1,308,400	101,004,702	87,062,066
Unrestricted	(1,972,539)	(52,585,496)	28,823,599	22,736,320	26,851,060	(29,849,176)
Total Net Position	<u>\$ 277,896,859</u>	<u>\$ 212,341,011</u>	<u>\$ 73,683,939</u>	<u>\$ 67,716,216</u>	<u>\$ 351,580,798</u>	<u>\$ 280,057,227</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2021. 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, 2021, 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 \$223,725,036. 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 \$58,826,841. For governmental activities, the \$55,750,486 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents. Equity in pooled cash and cash equivalents increased due to the following: increases in property taxes revenue during 2021 due an increase in assessed valuations; an increase in sales tax revenues compared to the year of the COVID-19 pandemic; while revenues increased in 2021, expenditures on a fund level remained fairly consistent with the prior year which enabled the carryover cash balances to increase; receipt of the American Rescue Plan Act of 2021 funding from the federal government of which \$12,932,933 remained as cash and cash equivalents as of year end; a 2021 bond issuance in the amount of \$5,870,000 for building energy improvement of which approximately \$4 million remained unspent as of year end; and the County prevailed in a lawsuit with the Franklin County Health Insurance Cooperative of which \$7,300,000 was received in judgements during 2021 which was receipted into the Self-Funded Health Insurance Internal Service Fund. 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 2021 with an assessed valuation of \$168,046,500. Capital asset values after depreciation for governmental activities remained fairly consistent with the prior year. The County did some renovation projects, road and bridge projects, had equipment purchases, and received two donated vehicles during 2021 which totaled \$10,499,378 while current year depreciation was \$10,716,719; therefore, the ending capital assets balance was fairly consistent. There were fifteen on-going renovation and construction in progress items as of year end. The largest ongoing project at year end was the new building energy project.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Liabilities in governmental activities saw decreases primarily in the net pension liability and the net OPEB liability. The net pension liability and the net OPEB liability decreases 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 had increases in current and other liabilities in the amount of \$12,908,873, which was mainly attributed to unearned revenue in the amount of \$12,705,456 in the Fiscal Recovery Special Revenue Fund due to the American Rescue Plan Act funding that was provided to entities in one lump sum payment. This funding works like a reimbursable grant; therefore, the amount remaining at year end in cash after payables is considered unearned. The increase in long-term liabilities due in more than one year is primarily due to the County issuing \$5,870,000 in new general obligation bonds during the year for the building energy improvement project.

Governmental activities deferred outflows decreased \$2,612,722 primarily due to fluctuations in deferred outflow information provided by the OPERS OPEB 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 \$18,304,224 for the total of pension and OPEB due to information provided by OPERS. Deferred inflows for property taxes increased in the amount of \$1,200,132 and deferred charge on refunding increased slightly by \$11,594 due to the 2021 debt refunding discussed later.

The \$4,766,011 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 and a decrease in current year expenses. Current and other liabilities remained fairly consistent with an increase in the amount of \$98,024. This increase is primarily due to increases in accounts payable, contracts payable, and accrued wages and benefits payable. Increases in accounts and contracts payable are the result of the timing of bills and their ongoing construction in progress projects. Customer deposits payable increased in the amount of \$77,553 due to increases in required customer deposits for new customers moving into existing homes versus amounts charged to prior customers. There were decreases in overall outstanding debt and decreases in the net pension/OPEB liabilities 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 \$101,004,702 and unrestricted net position was in the amount of \$26,851,060. 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, 2021, and a comparative analysis with the year ended December 31, 2020.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Primary Government - Statement of Activities
For the year ended December 31, 2021, with comparatives for the year ended December 31, 2020

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for Services	\$ 25,907,824	\$ 24,474,824	\$ 10,054,838	\$ 9,711,194	\$ 35,962,662	\$ 34,186,018
Operating Grants, Contributions, and Interest	42,346,816	48,844,350	-	-	42,346,816	48,844,350
Capital Grants, Contributions, and Interest	1,588,860	4,263,591	2,270,654	2,752,260	3,859,514	7,015,851
Total Program Revenues	69,843,500	77,582,765	12,325,492	12,463,454	82,168,992	90,046,219
General Revenues:						
Property Taxes	45,998,696	44,551,706	-	-	45,998,696	44,551,706
Permissive Real Property Transfer Taxes	3,895,806	2,919,274	-	-	3,895,806	2,919,274
Lodging Taxes	509,171	350,813	-	-	509,171	350,813
Sales Taxes	28,007,981	23,335,206	-	-	28,007,981	23,335,206
Intergovernmental	5,387,573	4,244,598	-	-	5,387,573	4,244,598
Unrestricted Interest	(524,176)	1,676,646	3,828	17,659	(520,348)	1,694,305
Unrestricted Contributions	22,693	3,540	-	-	22,693	3,540
Gain on Sale of Capital Assets ...	16,236	-	9,961	2,726	26,197	2,726
Other	7,902,683	3,521,718	202,894	36,251	8,105,577	3,557,969
Total General Revenues	91,216,663	80,603,501	216,683	56,636	91,433,346	80,660,137
Total Revenues.....	161,060,163	158,186,266	12,542,175	12,520,090	173,602,338	170,706,356
Expenses:						
General Government:						
Legislative and Executive	13,245,603	18,221,816	-	-	13,245,603	18,221,816
Intergovernmental	1,526,078	1,811,142	-	-	1,526,078	1,811,142
Judicial	4,753,343	7,791,342	-	-	4,753,343	7,791,342
Public Safety	14,608,881	25,766,807	-	-	14,608,881	25,766,807
Intergovernmental	767,847	365,161	-	-	767,847	365,161
External Portion	550,599	588,369	-	-	550,599	588,369
Public Works	12,086,624	13,572,530	-	-	12,086,624	13,572,530
External Portion	251,024	304,157	-	-	251,024	304,157
Health	20,921,971	27,892,750	-	-	20,921,971	27,892,750
Human Services	24,375,582	33,755,959	-	-	24,375,582	33,755,959
External Portion	94,239	44,876	-	-	94,239	44,876
Urban Redevelopment and Housing	216,103	154,410	-	-	216,103	154,410
Intergovernmental	659,795	813,729	-	-	659,795	813,729
Transportation	325,641	321,951	-	-	325,641	321,951
Interest and Fiscal Charges	1,120,985	1,178,392	-	-	1,120,985	1,178,392
Sewer System	-	-	3,489,485	4,200,989	3,489,485	4,200,989
Water System	-	-	3,084,967	3,664,568	3,084,967	3,664,568
Total Expenses.....	95,504,315	132,583,391	6,574,452	7,865,557	102,078,767	140,448,948
Increase in Net Position	65,555,848	25,602,875	5,967,723	4,654,533	71,523,571	30,257,408
Net Position - Beginning of Year.....	212,341,011	186,738,136	67,716,216	63,061,683	280,057,227	249,799,819
Net Position - End of Year.....	\$277,896,859	\$212,341,011	\$ 73,683,939	\$ 67,716,216	\$351,580,798	\$ 280,057,227

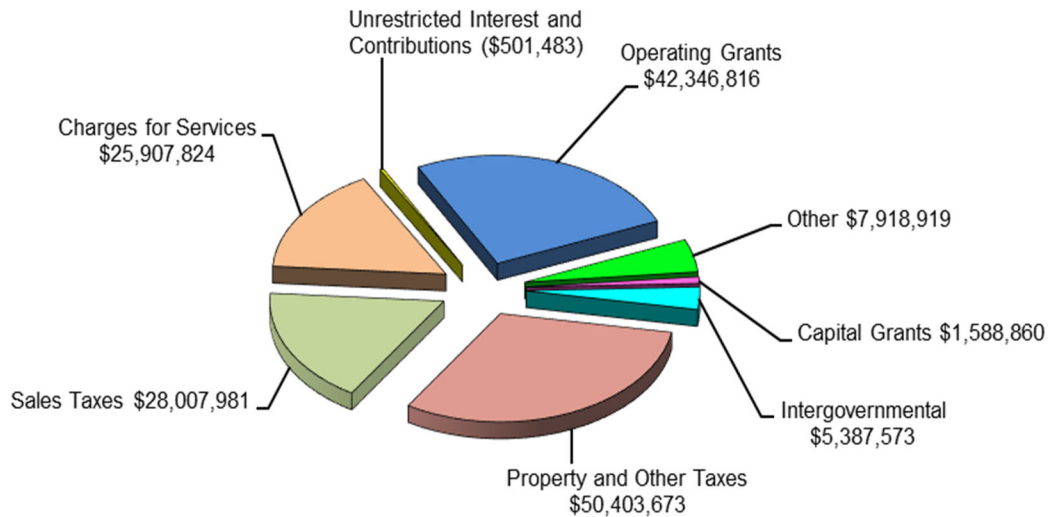
Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 27.3 percent of total governmental revenues, with property and other taxes providing 48.7 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 2021 were \$43,935,676. The decrease in operating grants, contributions, and interest in 2021 compared to 2020 is due mainly to the federal CARES Act funding allocated to the County in the amount of \$8,353,610. In 2021, the County received \$15,303,451 from the federal American Rescue Plan Act of 2021; however, \$12,705,456 was considered an unearned revenue liability in 2021 of which \$2,597,995 remained actual revenue at year end. Property, permissive real property transfer, and lodging taxes revenues were \$50,403,673 (31.3 percent of total governmental revenues) while sales taxes were \$28,007,981 (17.4 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined, provided 76.0 percent of the County's total governmental revenues. Property taxes increased in 2021 due to increases in the assessed values from 2020 to 2021 in the amount of \$102,025,010 due to the increases in the housing market and the increase in public utility company assets within the County. Permissive real property transfer taxes increased from the prior year due to the increase in the housing market. Sales taxes increased due to 2020 being the year of the COVID-19 pandemic and businesses being open for a full year in 2021.

The County received \$25,907,827 or 16.1 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The County's largest expenses are located in human services activities at 25.5 percent of total expenses, health activities at 21.9 percent of total expenses, public safety activities at 15.3 percent of total expenses, and legislative and executive activities at 13.9 percent of total expenses. Each of these expenses decreased in 2021 primarily due to the recognition of the net pension/OPEB liabilities, which decreased in 2021, and the large number of employees are 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 \$25,660,815.

Program Expenses and Net Cost (Gain) of Governmental Activities, by Program
For the Year Ended December 31, 2021

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	\$ 13,245,603	\$ 2,940,390	22.20%	3.08%
Intergovernmental	1,526,078	1,526,078	100.00%	1.60%
Judicial	4,753,343	1,501,279	31.58%	1.57%
Public Safety	14,608,881	7,895,011	54.04%	8.27%
Intergovernmental	767,847	145,648	18.97%	0.15%
External Portion	550,599	(21,412)	(3.89%)	(0.02%)
Public Works	12,086,624	(1,592,183)	(13.17%)	(1.67%)
External Portion	251,024	(9,762)	(3.89%)	(0.01%)
Health	20,921,971	10,404,840	49.73%	10.89%
Human Services	24,375,582	2,083,024	8.55%	2.18%
External Portion	94,239	(3,665)	(3.89%)	(0.00%)
Urban Redevelopment and Housing	216,103	(317,069)	(146.72%)	(0.33%)
Intergovernmental	659,795	(337,990)	(51.23%)	(0.35%)
Transportation	325,641	325,641	100.00%	0.34%
Interest and Fiscal Charges	1,120,985	1,120,985	100.00%	1.17%
Total Expenses	<u>\$ 95,504,315</u>	<u>\$ 25,660,815</u>		<u>26.87%</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Business-type Activities

The net position for business-type activities increased from 2020 by 8.8 percent due mainly to the increase in rates charged to customers and a decrease in expenses. The major revenue source was charges for services in the amount of \$10,054,838.

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, 2021, the County's governmental funds reported combined ending fund balances of \$143,437,938, an increase of \$29,480,452 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes, permissive real property transfer taxes, and sales tax revenue. The reasons for these increases were mentioned earlier. \$25,453,892 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 2021, unassigned fund balance was \$25,895,566, while total fund balance was \$36,583,629. 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 58.5 percent to total General Fund expenditures, while total fund balance represents 82.7 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$1,187,739 during the current year compared to a \$12,650,538 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$3.1 million from the prior year while General Fund expenditures increased \$7.2 million from the prior year. The largest increases in revenues were in sales taxes, intergovernmental revenues, and permissive real property transfer taxes. Sales taxes revenue increased \$4,297,783 due to 2020 being the year of the COVID-19 pandemic and businesses were open for a full year in 2021. Intergovernmental revenues increased in the amount of \$1,136,687 due to increases in casino, local government, public defender reimbursements, and homestead and rollback revenues from the State. Permissive real property transfer taxes increased due to the active housing market in Fairfield County. These increases were offset by a decrease in other revenues and a decrease in interest revenues. The decrease 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 which did not reoccur in 2021. Interest decreased due to a decrease in interest rates and a decrease in the market value of the County's investments. Expenditures increased from 2020 to 2021 due to the 2020 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 in 2020.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

- Other financing sources (uses) decreased from (\$5,323,154) in 2020 to (\$12,656,433) in 2021. This was mainly due to an increase in transfers out for 2021 compared to 2020 due to the County cutting unnecessary projects in 2020 due to the COVID-19 pandemic. County projects were back to a normal level in 2021. Transfers out of the General Fund consist of annual allocations for various funds, grant matches, permanent improvement projects, and monies for debt service payments. During 2021, the largest transfer out was \$4,500,000 to the Government Services Center Northwest Capital Projects Fund for the relocation of the satellite Sheriff's Office and the satellite Clerk of Courts Title Office to a new location in the northwest part of the County.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2021, was \$2,749,239 compared to the prior year of \$2,056,775. Revenues decreased mainly due to decreases in charges for services from shared cost contracts due to a decrease in caseloads in 2021 due to the COVID-19 pandemic in 2020. Intergovernmental revenues from State and federal grants decreased in 2021 due to 2020 being a higher year of services to clients due to the COVID-19 pandemic. Expenditures decreased from 2020 to 2021 which is a direct result of decreases in revenues due to Community Service programs being administered when the money is available through grants and shared costs to provide for those programs. Other financing sources decreased due to an inception of a capital lease for copier equipment in 2020 that did not reoccur in 2021. This decrease was offset by an increase in transfers in from the General Fund for 2021 compared to 2020. Community Services also had a sale of capital assets in 2021 for \$7,501. There was an overall net increase in fund balance in the amount of \$692,464.

The fund balance of the Developmental Disabilities Fund at year end is \$31,115,602, an increase of \$3,899,499 from 2020. The increase in fund balance was primarily due to revenues exceeding expenditures by \$5,199,163. The largest increase in revenue is reflected in intergovernmental revenues and property taxes. The increase in intergovernmental revenues is due to an increase in State and federal grants available for 2021 and due to the COVID-19 pandemic in 2020 that closed school from March, 2020 through the end of the school year. Property taxes increased due to increases in assessed valuations in 2021 as discussed earlier. Expenditures increased in 2021 compared to 2020 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 transfers out in the amount of \$1,300,000. Developmental Disabilities transferred \$1,300,000 in 2021 to the Developmental Disabilities Facilities Capital Projects Fund for additional renovations and maintenance needed on the aging school building and playground which did not occur in 2020 due to the COVID-19 pandemic.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board (ADAMH) Fund at December 31, 2021, is \$12,734,299, an increase of \$4,248,977 from the prior year. The increase in fund balance is primarily due to an increase in intergovernmental revenues due to the increase in State and federal monies available for mental health programs. Expenditures also reported an increase due to costs in providing services, the increases in client needs related to mental health assistance, and due to an increase in grant funding received from State and federal sources which allowed ADAMH to increase client services. The increase in revenues exceeded the increase in expenditures which resulted in the increase in fund balance from the prior year.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2021, is \$8,682,388, an increase of \$919,549 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 decreased due to a decrease in caseloads in 2021 compared to 2020 during the COVID-19 pandemic.

The Fiscal Recovery Fund was a new fund during 2021. The American Rescue Plan Act of 2021 federal funding was receipted into this fund. \$15,303,451 was received in 2021 in a lump sum payment. This grant funding is considered a reimbursable grant. At the end of the year, this fund reported unearned revenue in the amount of \$12,705,456 and had a zero fund balance.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$3,478,512 and \$2,288,090, 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 \$1,522,102 in 2020 to \$1,230,524 in 2021. This decrease in the Sewer Fund is due to a decrease of \$399,913 in tap in fees from customers and a decrease of \$16,019 in capital grants which were offset by an increase of \$124,354 in contributions from developers (nothing was received in 2020). Capital contributions in the Water Fund decreased from \$1,230,158 in 2020 to \$1,040,130. This decrease in the Water Fund is due to a decrease of \$277,328 in tap in fees from customers and a decrease of \$16,019 in capital grants which were offset by an increase of \$103,319 in contributions from developers (nothing was received in 2020). The Sewer and Water Funds had decreases in interest and fiscal charges due to the decrease in outstanding balances from 2020 to 2021 and due to the 2021 current refunding of debt in which the new debt was issued at lower interest rates. Operating expenses in the Sewer and Water Funds decreased 2020 to 2021 mainly due to the recognition of the net pension/OPEB liabilities in which both liabilities had a decrease which decreased fringe benefit expenses.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced a decrease in claims activity during 2021 compared to 2020; however, claims payable increased by \$289,710 during 2021 in the Internal Service Fund due to the timing of when claims were submitted for payment.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 12.5 percent or \$7,077,153. Transfers out reflected the largest increase in appropriations of \$6,484,962 and general government legislative and executive was the second largest increase of \$632,371. The \$6,484,962 increase in transfers out appropriations was primarily due to the \$4,500,000 transfer out to the Government Services Center Northwest Capital Projects Fund for the relocation of the satellite Sheriff's Office and the satellite Clerk of Courts Title Office to a new location in the northwest part of the County. The main reason for the increase in appropriations for the general government legislative and executive program was due to the County implementing a hiring freeze in 2020 due to the pandemic. Another reason for the increases appropriations was due to the County being more conservative with their original estimates after coming out of the year of the pandemic. During 2021, the County began to fill vacant positions, budgeted for merit increases, and began to schedule capital projects when the economy started to regain strength. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$4,855,568 which was mostly in the areas of general government legislative and executive and public safety.

The County's budgeted revenues, including other financing sources, remained the same for the whole year. Actual revenues, excluding other financing sources, exceeded the final budget by \$15,944,157 primarily due to sales taxes, intergovernmental, permissive real property transfer taxes, and charges for services. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2021, reflects a fund balance of \$27,232,805 which is \$13,119,334 better than initially projected in the original budget.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2021, and December 31, 2020, the County had invested \$267,172,833 and \$268,862,489, net of accumulated depreciation of \$212,503,072 and \$200,454,532, respectively, in a broad range of capital assets, as shown in the table as follows.

Capital Assets, Net of Depreciation
As of December 31, 2021, with comparatives as of December 31, 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 6,286,988	\$ 6,166,488	\$ 3,275,664	\$ 3,275,664	\$ 9,562,652	\$ 9,442,152
Construction in Progress	3,344,382	913,974	667,914	259,299	4,012,296	1,173,273
Buildings and Improvements	56,189,187	58,753,432	11,051,218	11,782,627	67,240,405	70,536,059
Improvements Other Than						
Buildings	7,084,743	6,604,624	-	-	7,084,743	6,604,624
Equipment and Furniture	3,891,704	3,492,526	113,337	145,996	4,005,041	3,638,522
Infrastructure	131,859,727	132,848,491	40,163,925	41,304,836	172,023,652	174,153,327
Vehicles	3,045,621	3,172,748	198,423	141,784	3,244,044	3,314,532
Total Capital Assets, Net	<u>\$ 211,702,352</u>	<u>\$ 211,952,283</u>	<u>\$ 55,470,481</u>	<u>\$ 56,910,206</u>	<u>\$ 267,172,833</u>	<u>\$ 268,862,489</u>

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$1,689,656 or 0.6 percent (a 0.1 percent decrease for governmental activities and a 2.5 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, 2021, and December 31, 2020, the County had total debt of \$49,615,316 and \$48,047,094, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2021, with comparatives for December 31, 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Special Assessment						
Bonds.....	\$ 310,000	\$ 413,000	\$ -	\$ -	\$ 310,000	\$ 413,000
General Obligation Bonds.....	36,108,960	32,187,912	10,632,408	10,052,344	46,741,368	42,240,256
Recovery Zone Bonds.....	-	-	-	2,485,000	-	2,485,000
Long-Term Loans.....	275,000	325,000	2,139,310	2,409,361	2,414,310	2,734,361
Capital Leases.....	149,638	167,843	-	6,634	149,638	174,477
	<u>\$ 36,843,598</u>	<u>\$ 33,093,755</u>	<u>\$ 12,771,718</u>	<u>\$ 14,953,339</u>	<u>\$ 49,615,316</u>	<u>\$ 48,047,094</u>

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

During 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds which were issued with a premium of \$934,030. The 2021 refunding bonds current refunded a portion of the 2015 Jail Improvement Bonds and the remaining balance of the 2017 County Building Improvement Bonds and the 2015 Recovery Zone Economic Development Bonds. The additional improvement bonds issued are being used for building energy improvements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The County's governmental activities also had an inception of capital leases in the amount of \$34,730.

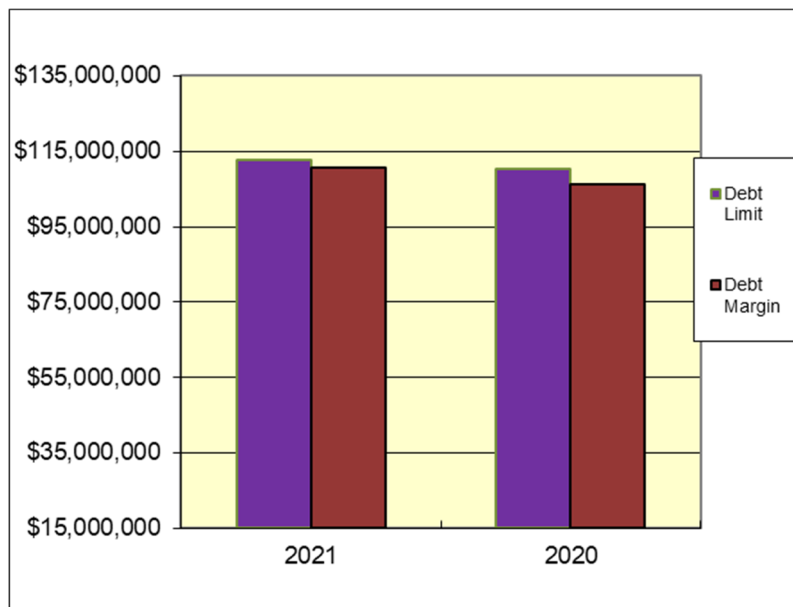
During 2021, the County repaid \$320,051 in long-term loans, paid down general obligation bonds including premiums by \$4,501,112, and paid down special assessment debt by \$103,000. The County paid down capital leases by \$59,569. The net pension liability and net other post-employment benefits under 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 \$110,524,461 for 2021 and it was \$106,330,651 for 2020. This is the additional amount of debt the County could issue. The debt margin increased \$4,193,810 from 2020 to 2021 due to an increase in overall assessed property values. The County's overall legal debt limit was \$112,788,778 for 2021 as compared to \$110,238,152 for 2020.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2021, is approximately \$42.7 million.

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

The economic outlook for the County continues to improve with the 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 2021 to \$4.57 billion from the prior year of \$4.47 billion. The last reappraisal was completed in 2019.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The various economic factors were considered in the preparation of the County's 2021 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 2021 by allowing a few minimal increases for some department allocations and other operating expenses.

The 2022 General Fund budget was adopted at \$56.5 million, \$58.7 million including outstanding prior year encumbrances. The 2022 budget varied from the original 2021 budget by a \$2 million increase including prior year encumbrances. The original 2021 budget was more conservative due to the budget cuts that were made in 2020 due to the COVID-19 pandemic. The 2022 budget has increases in personal services and fringe benefits due to merit based and negotiated salary increases for 2022. The 2021 budget was adjusted during 2021 due to the changes in the economy and due to the federal government implementing the America Rescue Plan Act of 2021.

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. In 2021, the County received federal fund from the American Rescue Plan Act of 2021. The County finished the 2021 year with increases in their net position. The County is currently planning a strategy on how best to spend the federal funding dollars that will make the biggest impact for its residents.

Requests for Information

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

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 156,344,561	\$ 29,997,697	\$ 186,342,258	\$ -
Cash and Cash Equivalents.....	-	-	-	383,154
Cash and Cash Equivalents in Segregated Accounts	523,047	809,256	1,332,303	-
Cash and Cash Equivalents with Fiscal Agents	925,983	-	925,983	-
Sales Taxes Receivable	7,466,834	-	7,466,834	-
Internal Balances.....	(226,762)	226,762	-	-
Inventory Held for Resale	-	-	-	47,438
Materials and Supplies Inventory	759,221	229,743	988,964	-
Permissive Motor Vehicle License Tax Receivable	215,136	-	215,136	-
Accrued Interest Receivable	120,901	-	120,901	-
Intergovernmental Receivable	15,639,172	3,107	15,642,279	3,128
Prepaid Items	700,104	11,067	711,171	5,447
Accounts Receivable	622,871	2,324,834	2,947,705	22,896
Lodging Taxes Receivable	118,142	-	118,142	-
Property Taxes Receivable	48,065,172	-	48,065,172	-
Notes Receivable	2,400,000	-	2,400,000	-
Loans Receivable	1,138,173	-	1,138,173	-
Special Assessments Receivable	492,913	170,671	663,584	-
Net Pension Asset	587,817	13,210	601,027	-
Net OPEB Asset	5,046,054	110,898	5,156,952	-
Investment in Joint Venture	1,172,869	-	1,172,869	-
Capital Assets not Being Depreciated	9,631,370	3,943,578	13,574,948	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	202,070,982	51,526,903	253,597,885	63,663
Total Assets	453,814,560	89,367,726	543,182,286	525,726
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	127,068	377,311	504,379	-
Asset Retirement Obligation	92,895	687,827	780,722	-
Pension	8,459,390	174,486	8,633,876	-
OPEB	3,636,430	75,656	3,712,086	-
Total Deferred Outflows of Resources	\$ 12,315,783	\$ 1,315,280	\$ 13,631,063	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 1,733,789	\$ 48,396	\$ 1,782,185	\$ -
Employee Payroll Withholdings.....	463,706	10,308	474,014	-
Matured Compensated Absences Payable.....	16,570	-	16,570	-
Matured Capital Leases Payable.....	125	-	125	-
Matured Interest Payable.....	13	-	13	-
Intergovernmental Payable.....	1,936,270	55,285	1,991,555	1,232
Accounts Payable.....	2,232,187	139,490	2,371,677	42,879
Contracts Payable.....	1,213,270	81,018	1,294,288	-
Retainage Payable.....	118,777	-	118,777	-
Accrued Interest Payable.....	88,458	19,845	108,303	-
Unearned Revenue.....	12,705,456	-	12,705,456	-
Claims Payable.....	1,363,710	-	1,363,710	-
Customer Deposits Payable.....	-	862,944	862,944	-
Long-Term Liabilities:				
Due Within One Year	5,095,307	2,259,017	7,354,324	-
Due Within More Than One Year:				
Net Pension Liability	42,584,327	941,812	43,526,139	-
Other Amounts Due in More Than One Year	37,787,271	11,782,687	49,569,958	-
Total Liabilities	107,339,236	16,200,802	123,540,038	44,111
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance				
Current Year Operations	46,387,778	-	46,387,778	-
Deferred Charge on Refunding	52,492	43,409	95,901	-
Pension	19,181,816	414,312	19,596,128	-
OPEB	15,272,162	340,544	15,612,706	-
Total Deferred Inflows of Resources	80,894,248	798,265	81,692,513	-
NET POSITION				
Net Investment in Capital Assets.....	179,743,153	43,981,883	223,725,036	63,663
Restricted for:				
Capital Projects.....	692,674	853,355	1,546,029	-
Debt Service.....	-	25,102	25,102	-
Other Purposes.....	2,269,268	-	2,269,268	-
Real Estate Assessment and Delinquencies.....	5,276,530	-	5,276,530	-
Road, Bridge, and Culvert Projects.....	12,566,188	-	12,566,188	-
Ditch Maintenance.....	1,921,993	-	1,921,993	-
Developmental Disabilities.....	31,644,960	-	31,644,960	-
Mental Health.....	14,277,064	-	14,277,064	-
Children Services and Children's Trust.....	8,781,817	-	8,781,817	-
Child, Adult, and Senior Protective Services.....	11,925,559	-	11,925,559	-
Child Support Enforcement.....	3,735,792	-	3,735,792	-
Community Services.....	2,029,641	-	2,029,641	-
Juvenile Court Services.....	121,169	-	121,169	-
Dog and Kennel Services.....	463,998	-	463,998	-
Wireless 9-1-1 Services.....	179,003	-	179,003	-
Youth Services.....	673,141	-	673,141	-
Community Development Block Grant.....	569,727	-	569,727	-
Economic Development Assistance.....	1,342,145	-	1,342,145	-
Court Computer Services.....	1,655,576	-	1,655,576	-
Unrestricted (Deficit).....	(1,972,539)	28,823,599	26,851,060	417,952
Total Net Position.....	\$ 277,896,859	\$ 73,683,939	\$ 351,580,798	\$ 481,615

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, 2021

	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	\$ 13,245,603	\$ 9,965,445	\$ 339,768	\$ -	\$ (2,940,390)
Intergovernmental	1,526,078	-	-	-	(1,526,078)
Judicial	4,753,343	1,447,444	1,804,620	-	(1,501,279)
Public Safety	14,608,881	3,058,104	3,621,316	34,450	(7,895,011)
Intergovernmental	767,847	-	622,199	-	(145,648)
External Portion	550,599	572,011	-	-	21,412
Public Works	12,086,624	3,937,211	8,187,186	1,554,410	1,592,183
External Portion	251,024	260,786	-	-	9,762
Health	20,921,971	1,399,362	9,117,769	-	(10,404,840)
Human Services	24,375,582	5,138,954	17,153,604	-	(2,083,024)
External Portion	94,239	97,904	-	-	3,665
Urban Redevelopment and					
Housing	216,103	30,603	502,569	-	317,069
Intergovernmental	659,795	-	997,785	-	337,990
Transportation	325,641	-	-	-	(325,641)
Interest and Fiscal Charges	1,120,985	-	-	-	(1,120,985)
Total Governmental Activities	<u>95,504,315</u>	<u>25,907,824</u>	<u>42,346,816</u>	<u>1,588,860</u>	<u>(25,660,815)</u>
Business-Type Activities:					
Sewer	3,489,485	5,732,350	-	1,230,524	3,473,389
Water	<u>3,084,967</u>	<u>4,322,488</u>	<u>-</u>	<u>1,040,130</u>	<u>2,277,651</u>
Total Business-Type Activities	<u>6,574,452</u>	<u>10,054,838</u>	<u>-</u>	<u>2,270,654</u>	<u>5,751,040</u>
Total Primary Government.....	<u>\$ 102,078,767</u>	<u>\$ 35,962,662</u>	<u>\$ 42,346,816</u>	<u>\$ 3,859,514</u>	<u>\$ (19,909,775)</u>
Component Unit:					
Fairfield County Airport Authority.....	<u>\$ 593,353</u>	<u>\$ 603,889</u>	<u>\$ 28,268</u>	<u>\$ -</u>	<u>\$ 38,804</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
Changes in Net Position:				
Net (Expense) Revenue	\$ (25,660,815)	\$ 5,751,040	\$ (19,909,775)	\$ 38,804
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 10,807,394	\$ -	\$ 10,807,394	\$ -
Public Works	1,545,943	-	1,545,943	-
Health	23,226,538	-	23,226,538	-
Human Services	10,418,821	-	10,418,821	-
Permissive Real Property Transfer Taxes Levied for General Purposes	3,895,806	-	3,895,806	-
Lodging Tax Levied for Public Works	509,171	-	509,171	-
Sales Taxes Levied for				
General Purposes	28,007,981	-	28,007,981	-
Grants and Entitlements not				
Restricted to Specific Programs.....	5,387,573	-	5,387,573	-
Unrestricted Interest	(524,176)	3,828	(520,348)	-
Unrestricted Contributions	22,693	-	22,693	-
Gain on Sale of Capital Assets	16,236	9,961	26,197	-
In-Kind Contributions	-	-	-	27,174
Other	7,902,683	202,894	8,105,577	1,682
Total General Revenues.....	91,216,663	216,683	91,433,346	28,856
Increase in Net Position.....	65,555,848	5,967,723	71,523,571	67,660
Net Position Beginning of Year.....	212,341,011	67,716,216	280,057,227	413,955
Net Position End of Year.....	\$ 277,896,859	\$ 73,683,939	\$ 351,580,798	\$ 481,615

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2021

	General Fund	Community Services Fund	Developmental Disabilities Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 26,689,095	\$ 1,660,267	\$ 31,585,827
Cash and Cash Equivalents in Segregated Accounts.....	356,693	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	129,507	-	-
Receivables:			
Property Taxes	11,310,294	-	17,341,198
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	7,466,834	-	-
Accounts	271,372	27,565	4,072
Interfund	2,930,707	815,353	2,309
Special Assessments	-	-	-
Accrued Interest	114,372	-	-
Loans	-	-	-
Notes	2,400,000	-	-
Intergovernmental	3,494,014	972,885	1,362,350
Materials and Supplies Inventory.....	274,393	14,472	36,256
Prepaid Items.....	384,884	39	16,818
Total Assets.....	<u>\$ 55,822,165</u>	<u>\$ 3,490,581</u>	<u>\$ 50,348,830</u>
LIABILITIES			
Accounts Payable.....	\$ 742,661	\$ 161,783	\$ 226,204
Contracts Payable.....	31,415	-	-
Accrued Wages and Benefits Payable.....	826,942	305,351	277,486
Matured Compensated Absences Payable.....	11,040	-	2,383
Retainage Payable.....	-	-	-
Interfund Payable.....	5,819	22,103	1,095
Employee Payroll Withholdings.....	273,126	68,500	54,473
Intergovernmental Payable.....	800,679	183,605	313,086
Unearned Revenue.....	-	-	-
Matured Interest Payable.....	13	-	-
Matured Capital Leases Payable.....	125	-	-
Total Liabilities.....	<u>2,691,820</u>	<u>741,342</u>	<u>874,727</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	10,911,033	-	16,738,347
Unavailable Revenue.....	5,635,683	-	1,620,154
Total Deferred Inflows of Resources.....	<u>16,546,716</u>	<u>-</u>	<u>18,358,501</u>
FUND BALANCES			
Nonspendable.....	2,373,976	14,511	53,074
Restricted.....	-	2,734,728	31,062,528
Committed.....	648,200	-	-
Assigned.....	7,665,887	-	-
Unassigned (Deficit).....	25,895,566	-	-
Total Fund Balances	<u>36,583,629</u>	<u>2,749,239</u>	<u>31,115,602</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 55,822,165</u>	<u>\$ 3,490,581</u>	<u>\$ 50,348,830</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Fiscal Recovery Fund	Nonmajor Governmental Funds	Totals
\$ 12,322,404	\$ 8,742,734	\$ 12,932,933	\$ 52,988,786	\$ 146,922,046
-	-	-	166,354	523,047
6,260	-	-	112,517	248,284
6,806,405	7,807,511	-	4,799,764	48,065,172
-	-	-	118,142	118,142
-	-	-	215,136	215,136
-	-	-	-	7,466,834
21,250	-	-	190,489	514,748
50,000	-	-	4,071	3,802,440
-	-	-	492,913	492,913
-	-	-	1,892	116,264
-	-	-	1,138,173	1,138,173
-	-	-	-	2,400,000
2,195,458	223,330	-	7,391,135	15,639,172
-	-	-	434,100	759,221
9,900	-	-	66,345	477,986
<u>\$ 21,411,677</u>	<u>\$ 16,773,575</u>	<u>\$ 12,932,933</u>	<u>\$ 68,119,817</u>	<u>\$ 228,899,578</u>
\$ 435,588	\$ -	\$ 77,150	\$ 587,455	\$ 2,230,841
58,001	-	5,991	1,117,863	1,213,270
25,914	-	8,910	289,186	1,733,789
-	-	-	3,147	16,570
6,260	-	-	112,517	118,777
701	60,346	-	3,650,380	3,740,444
5,678	-	1,254	60,675	463,706
15,678	-	134,172	489,050	1,936,270
-	-	12,705,456	-	12,705,456
-	-	-	-	13
-	-	-	-	125
<u>547,820</u>	<u>60,346</u>	<u>12,932,933</u>	<u>6,310,273</u>	<u>24,159,261</u>
6,567,775	7,533,648	-	4,636,975	46,387,778
1,561,783	497,193	-	5,599,788	14,914,601
<u>8,129,558</u>	<u>8,030,841</u>	<u>-</u>	<u>10,236,763</u>	<u>61,302,379</u>
9,900	-	-	500,445	2,951,906
12,724,399	8,682,388	-	42,667,924	97,871,967
-	-	-	8,834,162	9,482,362
-	-	-	11,924	7,677,811
-	-	-	(441,674)	25,453,892
<u>12,734,299</u>	<u>8,682,388</u>	<u>-</u>	<u>51,572,781</u>	<u>143,437,938</u>
<u>\$ 21,411,677</u>	<u>\$ 16,773,575</u>	<u>\$ 12,932,933</u>	<u>\$ 68,119,817</u>	<u>\$ 228,899,578</u>

Fairfield County, Ohio

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

December 31, 2021

Total Fund Balances for Governmental Funds.....		\$ 143,437,938
<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.		211,702,352
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,172,869
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	\$ 1,677,394	
Sales Taxes	2,806,518	
Charges for Services	299,006	
Licenses and Permits	332	
Fines and Forfeitures	150,130	
Intergovernmental	9,431,378	
Special Assessments	492,913	
Accrued Interest	48,772	
Other	<u>8,158</u>	14,914,601
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.		9,009,763
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(228,485)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(88,458)
Deferred Outflows of Resources are not reported in the funds:		
Deferred Charges on Refunding	127,068	
Asset Retirement Obligation	<u>92,895</u>	219,963
Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds.		(52,492)
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	(310,000)	
General Obligation Bonds Payable and Unamortized Premiums	(26,458,736)	
Refunding Bonds Payable and Unamortized Premiums	(9,650,224)	
Long-Term Loans Payable	(275,000)	
Compensated Absences Payable	(5,752,980)	
Asset Retirement Obligation	(286,000)	
Capital Leases Payable	<u>(149,638)</u>	(42,882,578)
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	587,817	
Net OPEB Asset	5,046,054	
Deferred Outflows - Pension	8,459,390	
Deferred Outflows - OPEB	3,636,430	
Net Pension Liability	(42,584,327)	
Deferred Inflows - Pension	(19,181,816)	
Deferred Inflows - OPEB	<u>(15,272,162)</u>	(59,308,614)
Net Position of Governmental Activities		<u>\$ 277,896,859</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, 2021

	General Fund	Community Services Fund	Developmental Disabilities Fund
REVENUES			
Property Taxes.....	\$ 10,646,458	\$ -	\$ 16,348,760
Permissive Real Property Transfer Taxes.....	3,895,806	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	27,651,710	-	-
Charges for Services.....	9,182,307	4,550,670	544,864
Licenses and Permits.....	86,246	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	70,080	-	-
Intergovernmental.....	6,697,790	8,223,759	5,604,097
Special Assessments.....	-	-	-
Housing Rehabilitation.....	-	-	-
Interest.....	(520,419)	-	-
Rent.....	181,465	-	-
Donations.....	22,693	-	7,496
Other.....	178,129	296,964	10,930
Total Revenues.....	<u>58,092,265</u>	<u>13,071,393</u>	<u>22,516,147</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	15,228,611	-	-
Judicial	6,381,978	-	-
Public Safety	19,654,862	-	-
Public Works	-	-	-
Health	594,054	-	17,292,678
Human Services	757,328	12,616,044	-
Urban Redevelopment and Housing	55	-	-
Other	87,418	-	-
Intergovernmental.....	1,526,078	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	15,697	15,879	21,359
Interest and Fiscal Charges	2,012	1,315	2,947
Issuance Costs	-	-	-
Total Expenditures.....	<u>44,248,093</u>	<u>12,633,238</u>	<u>17,316,984</u>
Excess of Revenues Over (Under) Expenditures.....	<u>13,844,172</u>	<u>438,155</u>	<u>5,199,163</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets.....	31,889	7,501	336
Inception of Capital Lease.....	34,730	-	-
Refunding Bonds Issued.....	-	-	-
General Obligation Bonds Issued.....	-	-	-
Premium on Refunding Bonds.....	-	-	-
Premium on General Obligation Bonds.....	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-
Transfers In.....	34	246,808	-
Transfers Out.....	(12,723,086)	-	(1,300,000)
Total Other Financing Sources (Uses).....	<u>(12,656,433)</u>	<u>254,309</u>	<u>(1,299,664)</u>
Net Change in Fund Balances	1,187,739	692,464	3,899,499
Fund Balances Beginning of Year	35,395,890	2,056,775	27,216,103
Fund Balances End of Year.....	<u>\$ 36,583,629</u>	<u>\$ 2,749,239</u>	<u>\$ 31,115,602</u>

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

Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Fiscal Recovery Fund	Nonmajor Governmental Funds	Totals
\$ 6,420,514	\$ 7,365,897	\$ -	\$ 4,535,091	\$ 45,316,720
-	-	-	-	3,895,806
-	-	-	509,171	509,171
-	-	-	-	27,651,710
209,083	-	-	5,946,250	20,433,174
-	-	-	663,011	749,257
-	-	-	2,859,874	2,859,874
-	-	-	283,955	354,035
4,526,264	452,328	2,597,995	22,292,113	50,394,346
-	-	-	229,506	229,506
-	-	-	30,603	30,603
-	-	-	54,930	(465,489)
16,593	-	-	169,451	367,509
-	-	-	106,085	136,274
324,227	-	-	172,416	982,666
<u>11,496,681</u>	<u>7,818,225</u>	<u>2,597,995</u>	<u>37,852,456</u>	<u>153,445,162</u>
-	-	207,564	2,742,320	18,178,495
-	-	44,319	697,286	7,123,583
-	-	1,621,590	3,011,542	24,287,994
-	-	327,445	11,014,339	11,341,784
7,247,704	-	336,439	1,189,608	26,660,483
-	6,898,676	38,941	10,583,653	30,894,642
-	-	21,697	194,351	216,103
-	-	-	-	87,418
-	-	-	1,427,642	2,953,720
-	-	-	4,926,954	4,926,954
-	-	-	2,507,000	2,559,935
-	-	-	997,641	1,003,915
-	-	-	161,957	161,957
<u>7,247,704</u>	<u>6,898,676</u>	<u>2,597,995</u>	<u>39,454,293</u>	<u>130,396,983</u>
<u>4,248,977</u>	<u>919,549</u>	<u>-</u>	<u>(1,601,837)</u>	<u>23,048,179</u>
-	-	-	9,100	48,826
-	-	-	-	34,730
-	-	-	6,605,000	6,605,000
-	-	-	5,870,000	5,870,000
-	-	-	444,103	444,103
-	-	-	383,467	383,467
-	-	-	(6,953,853)	(6,953,853)
-	-	-	14,234,671	14,481,513
-	-	-	(458,427)	(14,481,513)
-	-	-	<u>20,134,061</u>	<u>6,432,273</u>
4,248,977	919,549	-	18,532,224	29,480,452
8,485,322	7,762,839	-	33,040,557	113,957,486
<u>\$ 12,734,299</u>	<u>\$ 8,682,388</u>	<u>\$ -</u>	<u>\$ 51,572,781</u>	<u>\$ 143,437,938</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, 2021

Net Change in Fund Balances - Total Governmental Funds..... \$ 29,480,452

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 depreciation exceeded capital outlay in the current period:

Capital Asset Additions	\$ 10,451,844	
Capital Contributions	47,534	
Current Year Depreciation	(10,716,719)	(217,341)

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 gain on disposal of assets:

Proceeds from Sale of Capital Assets	(48,826)	
Gain on Disposal of Capital Assets	16,236	(32,590)

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

Delinquent Property Taxes	681,976	
Sales Taxes	356,271	
Charges for Services	59,612	
Licenses and Permits	127	
Fines and Forfeitures	(45,625)	
Intergovernmental	(1,279,311)	
Special Assessments	(55,781)	
Interest	(30,270)	
Rent	(5,168)	
Other	(245,053)	(563,222)

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

(42,011)

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	103,000	
General Obligation Bonds	734,000	
Refunding Bonds	1,620,000	
Long-Term Loans Payable	50,000	
Capital Leases	52,935	2,559,935

(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, 2021

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	\$ (87,209)	
Amortization of Asset Retirement Obligation	(11,210)	
Accrued Interest Payable	(79,336)	
Amortization on Premium of General Obligation Bonds	38,596	
Amortization on Premium of Refunding Bonds	<u>10,879</u>	(128,280)
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.		
Premium on Bonds Issued	(383,467)	
Premium on Refunding Bonds Issued	(444,103)	
Bonds Issued	(5,870,000)	
Refunding Bonds Issued	<u>(6,605,000)</u>	(13,302,570)
Payment to refunded bond escrow agent is in the governmental funds; but the payment is included in the calculation of deferred outflows.		
		6,953,853
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		(821,009)
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		7,882,158
Internal Balances		(201,121)
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		
		(34,730)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	6,324,743	
OPEB	<u>53,572</u>	6,378,315
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	(1,647,484)	
OPEB	<u>29,291,493</u>	<u>27,644,009</u>
Change in Net Position of Governmental Activities.....		<u>\$ 65,555,848</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 9,800,750	\$ 9,800,750	\$ 10,658,940	\$ 858,190
Permissive Real Property Transfer Taxes.....	2,000,000	2,000,000	3,904,254	1,904,254
Sales Taxes.....	20,000,000	20,000,000	27,027,765	7,027,765
Charges for Services.....	7,610,076	7,610,076	9,386,360	1,776,284
Licenses and Permits.....	64,000	64,000	86,246	22,246
Fines and Forfeitures.....	60,000	60,000	68,081	8,081
Intergovernmental.....	3,839,500	3,839,500	6,545,276	2,705,776
Interest.....	700,000	700,000	614,823	(85,177)
Rent.....	60,000	60,000	173,088	113,088
Donations.....	-	-	22,693	22,693
Other.....	80,021	80,021	1,670,978	1,590,957
Total Revenues.....	<u>44,214,347</u>	<u>44,214,347</u>	<u>60,158,504</u>	<u>15,944,157</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	17,022,487	17,654,858	16,225,435	1,429,423
Judicial	7,300,818	7,239,879	6,550,513	689,366
Public Safety	21,510,749	21,732,407	19,791,635	1,940,772
Health	1,069,007	866,195	863,955	2,240
Human Services	1,929,811	1,707,804	1,086,025	621,779
Other	1,619,918	1,843,838	1,789,756	54,082
Total Expenditures.....	<u>50,452,790</u>	<u>51,044,981</u>	<u>46,307,319</u>	<u>4,737,662</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,238,443)</u>	<u>(6,830,634)</u>	<u>13,851,185</u>	<u>20,681,819</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	31,889	31,889
Advances In.....	-	-	1,109,653	1,109,653
Advances Out.....	-	-	(1,744,814)	(1,744,814)
Transfers In.....	-	-	34	34
Transfers Out.....	(6,356,030)	(12,840,992)	(12,723,086)	117,906
Total Other Financing Sources (Uses).....	<u>(6,356,030)</u>	<u>(12,840,992)</u>	<u>(13,326,324)</u>	<u>(485,332)</u>
Net Change in Fund Balance	(12,594,473)	(19,671,626)	524,861	20,196,487
Fund Balance Beginning of Year	23,954,892	23,954,892	23,954,892	-
Prior Year Encumbrances Appropriated.....	2,753,052	2,753,052	2,753,052	-
Fund Balance End of Year	<u>\$ 14,113,471</u>	<u>\$ 7,036,318</u>	<u>\$ 27,232,805</u>	<u>\$ 20,196,487</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 6,389,596	\$ 4,746,855	\$ 4,358,484	\$ (388,371)
Intergovernmental.....	9,104,631	9,104,631	7,951,907	(1,152,724)
Donations.....	100	100	-	(100)
Other.....	222,650	222,650	286,022	63,372
Total Revenues.....	15,716,977	14,074,236	12,596,413	(1,477,823)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	8,013,517	7,203,453	6,836,175	367,278
Fringe Benefits	3,738,214	3,111,037	2,938,826	172,211
Contractual Services	3,828,356	4,075,563	2,633,283	1,442,280
Materials and Supplies	251,685	261,685	171,925	89,760
Capital Outlay	50,000	50,000	13,790	36,210
Other	10,000	10,000	1,898	8,102
Total Expenditures.....	15,891,772	14,711,738	12,595,897	2,115,841
Excess of Revenues Over (Under) Expenditures.....	(174,795)	(637,502)	516	638,018
OTHER FINANCING SOURCES				
Sale of Capital Assets.....	-	-	7,501	7,501
Transfers In.....	247,642	247,642	246,808	(834)
Total Other Financing Sources.....	247,642	247,642	254,309	6,667
Net Change in Fund Balance.....	72,847	(389,860)	254,825	644,685
Fund Balance Beginning of Year.....	1,020,315	1,020,315	1,020,315	-
Prior Year Encumbrances Appropriated.....	195,032	195,032	195,032	-
Fund Balance End of Year.....	\$ 1,288,194	\$ 825,487	\$ 1,470,172	\$ 644,685

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive Negative
	Original	Final		
REVENUES				
Property Taxes.....	\$ 15,557,000	\$ 15,442,923	\$ 16,369,689	\$ 926,766
Charges for Services.....	531,200	531,200	525,202	(5,998)
Intergovernmental.....	4,524,334	4,524,334	5,727,043	1,202,709
Donations.....	-	-	4,496	4,496
Other.....	-	-	11,221	11,221
Total Revenues.....	<u>20,612,534</u>	<u>20,498,457</u>	<u>22,637,651</u>	<u>2,139,194</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	7,275,981	7,275,981	6,733,888	542,093
Fringe Benefits	3,345,091	3,345,091	3,053,725	291,366
Contractual Services	6,958,201	6,522,457	4,344,169	2,178,288
Materials and Supplies	483,983	472,791	253,225	219,566
Capital Outlay	520,293	522,810	302,969	219,841
Other	6,552,262	4,755,167	4,413,639	341,528
Total Expenditures.....	<u>25,135,811</u>	<u>22,894,297</u>	<u>19,101,615</u>	<u>3,792,682</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(4,523,277)</u>	<u>(2,395,840)</u>	<u>3,536,036</u>	<u>5,931,876</u>
OTHER FINANCING SOURCE (USE)				
Sale of Capital Assets.....	-	-	336	336
Transfers Out.....	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>-</u>
Total Other Financing (Source) Use.....	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,299,664)</u>	<u>336</u>
Net Change in Fund Balance	(5,823,277)	(3,695,840)	2,236,372	5,932,212
Fund Balance Beginning of Year	23,598,544	23,598,544	23,598,544	-
Prior Year Encumbrances Appropriated.....	3,069,811	3,069,811	3,069,811	-
Fund Balance End of Year	<u>\$ 20,845,078</u>	<u>\$ 22,972,515</u>	<u>\$ 28,904,727</u>	<u>\$ 5,932,212</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 5,864,000	\$ 5,864,000	\$ 6,428,843	\$ 564,843
Charges for Services.....	5,600	5,600	210,756	205,156
Intergovernmental.....	2,473,826	2,473,826	4,242,466	1,768,640
Rent.....	18,000	18,000	16,593	(1,407)
Donations.....	1,500	1,500	-	(1,500)
Other.....	8,700	8,700	302,977	294,277
Total Revenues.....	<u>8,371,626</u>	<u>8,371,626</u>	<u>11,201,635</u>	<u>2,830,009</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	741,742	784,742	756,487	28,255
Fringe Benefits	213,040	260,040	246,104	13,936
Contractual Services	7,698,535	7,252,877	6,256,065	996,812
Materials and Supplies	13,500	10,800	2,933	7,867
Capital Outlay	17,500	162,804	128,150	34,654
Total Expenditures.....	<u>8,684,317</u>	<u>8,471,263</u>	<u>7,389,739</u>	<u>1,081,524</u>
Net Change in Fund Balance.....	(312,691)	(99,637)	3,811,896	3,911,533
Fund Balance Beginning of Year.....	7,835,870	7,835,870	7,835,870	-
Prior Year Encumbrances Appropriated.....	312,691	312,691	312,691	-
Fund Balance End of Year.....	<u>\$ 7,835,870</u>	<u>\$ 8,048,924</u>	<u>\$ 11,960,457</u>	<u>\$ 3,911,533</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 6,965,656	\$ 6,965,656	\$ 7,375,461	\$ 409,805
Intergovernmental.....	442,839	442,839	452,328	9,489
Total Revenues.....	7,408,495	7,408,495	7,827,789	419,294
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	1,122,396	1,122,396	1,117,064	5,332
Fringe Benefits	528,186	528,186	525,677	2,509
Contractual Services	5,254,704	5,254,704	5,229,741	24,963
Total Expenditures.....	6,905,286	6,905,286	6,872,482	32,804
Net Change in Fund Balance.....	503,209	503,209	955,307	452,098
Fund Balance Beginning of Year.....	7,544,647	7,544,647	7,544,647	-
Fund Balance End of Year.....	\$ 8,047,856	\$ 8,047,856	\$ 8,499,954	\$ 452,098

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

Fairfield County, Ohio

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL RECOVERY FUND**
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final Budget		
REVENUES				
Intergovernmental.....	\$ 15,303,451	\$ 15,303,451	\$ 15,303,451	\$ -
EXPENDITURES				
Current:				
General Government - Legislative and Executive:				
Fiscal Recovery:				
Personal Services	72,919	72,919	70,669	2,250
Fringe Benefits	22,345	22,345	20,492	1,853
Contractual Services	699,823	699,823	643,710	56,113
Materials and Supplies	2,500	2,500	1,931	569
Capital Outlay	15,000	15,000	14,219	781
Total General Government - Legislative and Executive	812,587	812,587	751,021	61,566
General Government - Judicial:				
Fiscal Recovery:				
Personal Services	34,215	34,215	34,215	-
Fringe Benefits	9,317	9,317	9,317	-
Total General Government - Judicial	43,532	43,532	43,532	-
Public Safety:				
Fiscal Recovery:				
Personal Services	664,841	664,841	664,841	-
Fringe Benefits	307,110	307,110	304,610	2,500
Capital Outlay	4,442,788	4,442,788	3,335,479	1,107,309
Total Public Safety	5,414,739	5,414,739	4,304,930	1,109,809
Public Works:				
Fiscal Recovery:				
Contractual Services	500,000	500,000	153,280	346,720
Capital Outlay	61,900	61,900	29,548	32,352
Total Public Works	561,900	561,900	182,828	379,072
Health:				
Fiscal Recovery:				
Contractual Services	1,344,033	1,344,033	857,594	486,439
Materials and Supplies	10,000	10,000	1,880	8,120
Capital Outlay	334,674	334,674	62,595	272,079
Total Health	1,688,707	1,688,707	922,069	766,638
Human Services:				
Fiscal Recovery:				
Personal Services	17,153	17,153	14,410	2,743
Fringe Benefits	8,015	8,015	8,015	-
Contractual Services	45,000	45,000	6,034	38,966
Total Human Services	70,168	70,168	28,459	41,709
Total Expenditures.....	8,591,633	8,591,633	6,232,839	2,358,794
Net Change in Fund Balance.....	6,711,818	6,711,818	9,070,612	2,358,794
Fund Balance Beginning of Year.....	-	-	-	-
Fund Balance End of Year.....	\$ 6,711,818	\$ 6,711,818	\$ 9,070,612	\$ 2,358,794

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, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 17,709,175	\$ 10,641,038	\$ 28,350,213	\$ 9,174,231
Cash and Cash Equivalents				
in Segregated Accounts	475,672	333,584	809,256	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	925,983
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	784,540	-	784,540	-
Receivables:				
Accounts	1,347,895	976,939	2,324,834	108,123
Interfund	42	35	77	3,276
Accrued Interest	-	-	-	4,637
Intergovernmental	3,027	80	3,107	-
Materials and Supplies Inventory.....	108,640	121,103	229,743	-
Prepaid Items.....	1,004	10,063	11,067	222,118
Total Current Assets.....	20,429,995	12,082,842	32,512,837	10,438,368
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	856,933	6,011	862,944	-
Special Assessment Receivable	135,929	34,742	170,671	-
Net Pension Asset	6,605	6,605	13,210	-
Net OPEB Asset	55,449	55,449	110,898	-
Capital Assets Not Being Depreciated	786,055	3,157,523	3,943,578	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	29,066,536	22,460,367	51,526,903	-
Total Noncurrent Assets.....	30,907,507	25,720,697	56,628,204	-
Total Assets.....	51,337,502	37,803,539	89,141,041	10,438,368
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	223,638	153,673	377,311	-
Asset Retirement Obligation	687,827	-	687,827	-
Pension	87,243	87,243	174,486	-
OPEB	37,828	37,828	75,656	-
Total Deferred Outflows of Resources	1,036,536	278,744	1,315,280	-

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

(Continued)

December 31, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 57,761	\$ 81,729	\$ 139,490	\$ 1,346
Contracts Payable	66,853	14,165	81,018	-
Accrued Wages and Benefits Payable	26,510	21,886	48,396	-
Interfund Payable	900	900	1,800	63,549
Intergovernmental Payable	46,307	8,978	55,285	-
Accrued Interest Payable	11,365	8,480	19,845	-
Claims payable	-	-	-	1,363,710
Employee Payroll Withholdings	7,780	2,528	10,308	-
Current Portion of:				
Compensated Absences Payable	79,528	17,920	97,448	-
OPWC Loans Payable	4,278	6,662	10,940	-
OWDA Loans Payable	92,346	70,283	162,629	-
General Obligation Bonds Payable	1,104,500	883,500	1,988,000	-
Total Current Liabilities	1,498,128	1,117,031	2,615,159	1,428,605
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	856,933	6,011	862,944	-
Compensated Absences	80,933	56,605	137,538	-
OPWC Loans Payable	4,279	26,645	30,924	-
OWDA Loans Payable	488,490	1,446,327	1,934,817	-
General Obligation Bonds Payable	5,040,827	3,603,581	8,644,408	-
Asset Retirement Obligation	1,035,000	-	1,035,000	-
Net Pension Liability	470,906	470,906	941,812	-
Total Long-Term Liabilities	7,977,368	5,610,075	13,587,443	-
Total Liabilities	9,475,496	6,727,106	16,202,602	1,428,605
DEFERRED INFLOWS OF RESOURCES				
Deferred Charge on Refunding	28,127	15,282	43,409	-
Pension	207,156	207,156	414,312	-
OPEB	170,272	170,272	340,544	-
Total Deferred Inflows of Resources	405,555	392,710	798,265	-
NET POSITION				
Net Investment in Capital Assets	24,197,384	19,784,499	43,981,883	-
Restricted for Capital Projects	784,540	68,815	853,355	-
Restricted for Debt Service	25,102	-	25,102	-
Unrestricted	17,485,961	11,109,153	28,595,114	9,009,763
Total Net Position	\$ 42,492,987	\$ 30,962,467	73,455,454	\$ 9,009,763

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	228,485
	<u>\$ 73,683,939</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, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
OPERATING REVENUES:				
Charges for Services	\$ 5,732,350	\$ 4,322,488	\$ 10,054,838	\$ 13,663,947
OPERATING EXPENSES:				
Personal Services	737,704	551,506	1,289,210	-
Fringe Benefits	(76,470)	(162,814)	(239,284)	-
Contractual Services	1,322,151	721,141	2,043,292	531,163
Claims	-	-	-	12,595,273
Materials and Supplies	138,053	683,635	821,688	26,023
Other Operating Expenses	7,417	7,418	14,835	-
Depreciation	1,114,671	1,087,213	2,201,884	-
Total Operating Expenses	3,243,526	2,888,099	6,131,625	13,152,459
Operating Income	2,488,824	1,434,389	3,923,213	511,488
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	2,126	1,702	3,828	18,682
Gain on Sale of Capital Assets	4,500	5,461	9,961	-
Bond Issuance Costs	(16,209)	(16,209)	(32,418)	-
Interest and Fiscal Charges	(238,513)	(186,099)	(424,612)	-
Other Non-Operating Revenues	7,260	8,716	15,976	7,351,988
Total Non-Operating Revenues (Expenses)	(240,836)	(186,429)	(427,265)	7,370,670
Gain Before Capital Contributions.....	2,247,988	1,247,960	3,495,948	7,882,158
Capital Contributions	1,230,524	1,040,130	2,270,654	-
Change in Net Position	3,478,512	2,288,090	5,766,602	7,882,158
Net Position Beginning of Year.....	39,014,475	28,674,377		1,127,605
Net Position End of Year	\$ 42,492,987	\$ 30,962,467		\$ 9,009,763

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	201,121
	<u>\$ 5,967,723</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, 2021

	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.....	\$ 5,685,340	\$ 4,304,933	\$ 9,990,273	\$ -
Cash Received from Transactions with Other Funds.....	-	-	-	12,738,375
Cash Received from Transactions for Outside Organizations.....	-	-	-	930,701
Cash Payments for Employee Services and Benefits	(844,409)	(619,652)	(1,464,061)	-
Cash Payments for Goods and Services.....	(1,506,339)	(1,494,936)	(3,001,275)	(764,465)
Cash Payments for Claims.....	-	-	-	(12,313,247)
Cash Payments for Transactions with Other Funds.....	(190,911)	(135,257)	(326,168)	-
Other Operating Expenses.....	(8,951)	(7,626)	(16,577)	-
Other Non-Operating Revenues.....	7,260	9,122	16,382	7,300,000
Customer Deposits Received.....	186,053	-	186,053	-
Customer Deposits Returned.....	(108,500)	-	(108,500)	-
Net Cash Provided by Operating Activities.....	<u>3,219,543</u>	<u>2,056,584</u>	<u>5,276,127</u>	<u>7,891,364</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	15,140	15,140	30,280	-
Tap-In Fees.....	1,092,230	949,568	2,041,798	-
Sale of Capital Assets.....	4,500	11,500	16,000	-
Special Assessments	41,043	43,644	84,687	-
Acquisition of Capital Assets.....	(402,590)	(98,484)	(501,074)	-
Premium on Refunding Bonds.....	53,230	53,230	106,460	-
Proceeds from Sale of Refunding Bonds.....	1,230,000	1,230,000	2,460,000	-
Principal Paid on Capital Leases Payable.....	(3,317)	(3,317)	(6,634)	-
Principal Paid on OWDA Loan.....	(149,787)	(109,323)	(259,110)	-
Principal Paid on OPWC Loan.....	(4,279)	(6,662)	(10,941)	-
Principal Paid on General Obligation Bonds.....	(1,092,000)	(879,000)	(1,971,000)	-
Payment to Refunded Bond Escrow Agent.....	(1,266,881)	(1,266,881)	(2,533,762)	-
Bond Issuance Costs.....	(16,209)	(16,209)	(32,418)	-
Interest Paid on Capital Leases Payable	(134)	(134)	(268)	-
Interest Paid on OWDA Loan.....	(28,316)	(20,685)	(49,001)	-
Interest Paid on Recovery Zone Bonds.....	(35,680)	(35,680)	(71,360)	-
Interest Paid on General Obligation Bonds.....	(131,537)	(94,416)	(225,953)	-
Net Cash Used for Capital and Related Financing Activities	<u>(694,587)</u>	<u>(227,709)</u>	<u>(922,296)</u>	<u>-</u>
Cash Flows From Investing Activities				
Interest.....	<u>2,425</u>	<u>1,933</u>	<u>4,358</u>	<u>14,215</u>
Net Increase in Cash and Cash Equivalents.....	2,527,381	1,830,808	4,358,189	7,905,579
Cash and Cash Equivalents Beginning of Year.....	<u>17,298,939</u>	<u>9,149,825</u>	<u>26,448,764</u>	<u>2,194,635</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 19,826,320</u>	<u>\$ 10,980,633</u>	<u>\$ 30,806,953</u>	<u>\$ 10,100,214</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

(Continued)

For the Year Ended December 31, 2021

	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	\$ 2,488,824	\$ 1,434,389	\$ 3,923,213	\$ 511,488
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Other Non-Operating Revenues	7,260	8,716	15,976	7,351,988
Depreciation Expense	1,114,671	1,087,213	2,201,884	-
(Increases) Decreases in Assets:				
Accounts Receivable	(46,860)	(17,139)	(63,999)	(54,543)
Intergovernmental Receivable	(219)	(80)	(299)	-
Interfund Receivable	69	70	139	-
Materials and Supplies Inventory	(10,943)	(3,924)	(14,867)	-
Prepays	4,924	(2,566)	2,358	(37,935)
Net Pension Asset	(780)	(780)	(1,560)	-
Net OPEB Asset	(267,973)	(267,973)	(535,946)	-
Decrease in Deferred Outflows - Asset Retirement Obligation ...	25,767	-	25,767	-
Decrease in Deferred Outflows - Pension	93,278	93,278	186,556	-
Decrease in Deferred Outflows - OPEB	56,386	56,386	112,772	-
Increases (Decreases) in Liabilities:				
Accounts Payable	8,266	(27,371)	(19,105)	(18,468)
Contracts payable	(12,902)	8,670	(4,232)	-
Accrued Wages and Benefits Payable	5,620	3,044	8,664	-
Compensated Absences Payable	2,293	13,502	15,795	-
Interfund Payable	(63,444)	(65,177)	(128,621)	(150,876)
Intergovernmental Payable	3,935	1,711	5,646	-
Customer Deposits	77,553	-	77,553	-
Claims payable	-	-	-	289,710
Employee Payroll Withholdings	(522)	275	(247)	-
Net Pension Liability	(2,523)	(2,523)	(5,046)	-
Decrease in Deferred Inflows - Pension	(143,328)	(143,328)	(286,656)	-
Decrease in Deferred Inflows - OPEB	(119,809)	(119,809)	(239,618)	-
Net Cash Provided by Operating Activities.....	<u>\$ 3,219,543</u>	<u>\$ 2,056,584</u>	<u>\$ 5,276,127</u>	<u>\$ 7,891,364</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$32,897 for contracts payable during 2020 and \$66,853 for contracts payable during 2021. The Sewer Fund had \$20,400 in accounts receivable for tap-in fees as of December 31, 2020, and \$19,200 as of December 31, 2021. The Sewer Fund 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 had \$9,653 in unrecorded cash as of December 31, 2021, \$8,628 in tap-in fees, \$1,000 in utility deposits, and \$25 in charges for services. The Sewer Fund received no contributions from developers in 2020. \$124,354 in sewer lines was received from developers during 2021.

During 2021, there were \$5,495 in payables relating to the acquisition of Water Fund capital assets. There were no payables relating to the acquisition of capital assets in 2020. In 2020, the Water Fund had \$5,490 in unrecorded cash as of December 31, 2020, \$5,160 in tap in fees, \$330 in charges for services, and \$2,253 in employee withholdings. In 2021, the Water Fund had \$6,721 in unrecorded cash as of December 31, 2021, \$6,664 in tap in fees, \$57 in charges for services, and \$2,528 in employee payroll withholdings. The Water Fund had \$208,678 in accounts receivable for tap-in fees for December 31, 2020, and \$180,781 in accounts receivable for tap-in fees for December 31, 2021. The Water Fund received no contributions from developers in 2020. \$103,319 in water lines was received from developers during 2021.

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, 2021

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	15,581,761
Cash and Cash Equivalents in Segregated Accounts		1,978,201
Receivables:		
Property Taxes		197,872,936
Accounts		1,503,389
Special Assessments		827,416
Intergovernmental		5,041,176
Tax Increment Financing Receivable		4,783,044
Total Assets		<u>227,587,923</u>

LIABILITIES

Accounts Payable		760,080
Intergovernmental Payable		12,182,243
Total Liabilities		<u>12,942,323</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations		191,706,404
Payment in Lieu of Taxes not Intended to Finance Current Year Operations		4,783,044
Total Deferred Inflows of Resources		<u>196,489,448</u>

NET POSITION

Restricted for Individuals, Organizations, and Other Governments	\$	<u>18,156,152</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, 2021

ADDITIONS	
Intergovernmental	\$ 11,923,581
Amounts Received as Fiscal Agent	15,159,357
Licenses and Permits and Fees for Other Governments	1,873,572
Fines and Forfeitures for Other Governments	84,008,197
Property Tax Collections for Other Governments	181,371,587
Tax Increment Financing Collections for Other Governments	4,041,042
Sheriff Sale Collections for Other Governments	103,080
Contributions from Individuals	366,415
Amounts Received for Others	4,420,396
Miscellaneous	530,716
Total Additions	<u>303,797,943</u>
DEDUCTIONS	
Distributions as Fiscal Agent	14,790,390
Distributions of State Funds to Other Governments	11,923,581
Distributions to the State of Ohio	366,415
Licenses and Permits and Fees Distributions to Other Governments	1,965,862
Fines and Forfeitures Distributions to Other Governments	83,603,646
Property Tax Distributions to Other Governments	178,847,666
Tax Increment Financing to Other Governments	4,041,042
Special Assessment Distributions to Other Governments	155,954
Sheriff Sale Distributions to Other Governments	118,843
Distributions to Individuals	5,620,148
Total Deductions	<u>301,433,547</u>
Increase in Fiduciary Net Position	2,364,396
Net Position Beginning of Year	<u>15,791,756</u>
Net Position End of Year	<u>\$ 18,156,152</u>

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

Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

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 2021, 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 2021, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, Second Floor, Lancaster, Ohio 43130.

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

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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

Measurement Focus

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, but which were levied to finance 2022 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, special assessments, accrued interest, 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 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 29).

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 2021, investments were limited to STAR Ohio, negotiable certificates of deposit, federal agency securities, United States treasury bills, commercial paper, and governmental entity bonds.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2021.

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 2021, 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 \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 2021, 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 2021 amounted to (\$520,419), which includes (\$448,974) assigned from other County funds.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, 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 Alcohol, Drug Addiction, and Mental Health Board Special Revenue Fund and 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
For the Year Ended December 31, 2021

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 and Issuance Costs

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

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

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

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

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2022's appropriated budget.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 Emergency Management and Homeland Security, Marriage License, Bateson Beach, Litter Enforcement, Reese-Peters Home, Sheriff Services, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, and Target Community Alternative to Prison Grant.

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

Capital Contributions

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

Estimates

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

Operating Revenues and Expenses

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

Other Non-Operating Revenues

For 2021, other non-operating revenues in the Governmental Activities – Internal Service Fund included a judgement issued in favor of the County from a lawsuit with the Franklin County Health Insurance Cooperative (FCHIC) regarding a past health insurance reserve when Fairfield County withdrew from the FCHIC in 2017.

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 2021, no extraordinary or special items occurred.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 – ACCOUNTABILITY

The Airport Construction Capital Projects Fund had a deficit fund balance of \$176,313 as of December 31, 2021. This deficit is the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP) as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	General Fund	Community Services Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund	Fiscal Recovery Fund
GAAP Basis	\$ 1,187,739	\$ 692,464	\$ 3,899,499	\$ 4,248,977	\$ 919,549	\$ -
Net adjustment for revenue accruals	1,081,259	(485,426)	207,556	(304,345)	-	12,706,710
Net adjustment for expenditure accruals	132,778	150,768	196,514	8,781	26,194	226,223
Beginning 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	-	-
End of year:						
Unreported cash and interest	(256,990)	(5,774)	(116,213)	-	-	-
GASB 31 adjustment	866,344	-	-	-	-	-
Segregated accounts	(356,693)	-	-	-	-	-
Custodial cash allocation	(591,941)	(68,500)	(597,560)	(217,332)	(242,780)	(1,254)
Prepaid items	(384,884)	(39)	(16,818)	(9,900)	-	-
Advances in	1,109,653	-	-	-	-	-
Advances out	(1,744,814)	-	-	-	-	-
Encumbrances	(2,220,907)	(115,821)	(1,967,327)	(150,875)	-	(3,861,067)
Budget Basis	<u>\$ 524,861</u>	<u>\$ 254,825</u>	<u>\$ 2,236,372</u>	<u>\$ 3,811,896</u>	<u>\$ 955,307</u>	<u>\$ 9,070,612</u>

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, the County's internal service fund had a balance of \$925,983 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 \$526,813 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, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i>Net Asset Value Per Share:</i>					
STAR Ohio	\$ 5,500,403	Average 51 Days	AAAm	Standard and Poor's	4.00%
<i>Fair Value - Level Two Inputs</i>					
Federal Farm Credit Bank Bonds	17,787,600	Under four years	Aaa	Moody's	12.95%
Federal Home Loan Mortgage Corporation Notes	4,910,690	Under four years	Aaa	Moody's	3.57%
Federal Home Loan Bank Bonds	44,974,446	Under five years	Aaa	Moody's	32.73%
Federal National Mortgage Association Notes	8,412,609	Under four years	Aaa	Moody's	6.12%
United States Treasury Bills	4,149,520	Under two years	Aaa	Moody's	3.02%
Municipal Bonds	3,003,995	Under one year	N/A	N/A	2.19%
Municipal Bonds	149,745	Under one year	AA2	Moody's	0.11%
Municipal Bonds	248,405	Under two years	AA1	Moody's	0.18%
Municipal Bonds	198,316	Under two years	AA1	Moody's	0.15%
Municipal Bonds	197,042	Under three years	AA2	Moody's	0.14%
Commercial Paper	38,947,509	Under one year	P-1	Moody's	28.35%
Commercial Paper	2,997,489	Under one year	A-1+	Standard and Poor's	2.18%
Negotiable Certificates of Deposit	5,917,960	Under five years	N/A	N/A	4.31%
<i>Total Fair Value - Level Two Inputs</i>	<u>131,895,326</u>				
Total	<u>\$ 137,395,729</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, 2021. The County's investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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 2021 for real and public utility property taxes represent the collection of 2020 taxes.

2021 real property taxes were levied after October 1, 2021, on the assessed values as of January 1, 2021, the lien date. Real property taxes which are levied in 2021 are collected in and intended to finance 2022. 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 2021 represent the collection of 2020 taxes. Public utility property taxes received in 2021 became a lien on December 31, 2020, were levied after October 1, 2021, 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, 2021, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2021 property tax receipts were based are as follows:

Real Property	\$ 4,155,424,080
Public Utility Personal Property	416,127,020
Total Assessed Property Value	<u>\$ 4,571,551,100</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 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, 2021, 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 \$1,042,079 and \$96,094 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 \$922,012 for the Federal Economic Development Assistance program and \$94,187 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 \$182,706 for governmental-type activities and \$122,352 for business-type activities. The County has \$35,196 in delinquent special assessments at December 31, 2021. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2021, were \$1,677,394.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 816,666	Children Services Prevention Services	\$ 30,000
Homestead and Rollback	1,810,862	Children Services Reimbursement	6,495
Youth Services Grants	444,706	Law Library Services	2,478
Casino Revenues	1,117,831	Airport Construction Grants	39,656
Gasoline Tax	1,825,181	Emergency Management Grants	9,144
Motor Vehicle License Tax	1,741,459	Victims of Crime Grant	58,732
Social Security	4,536	Community Development	
Public Defender Reimbursements	409,819	Block Formula Grants	643,722
Municipal Court Fees	17,741	Courts Special Projects Grant	9,577
Child Support Enforcement Agency Grants	163,731	Major Crimes Unit Grants	100,564
Developmental Disability Grants	659,969	Workforce Development	89,767
Developmental Disability Services	126,020	Cyber Security Measurers	40,000
Mental Health Grants	1,994,256	Motor Vehicle	92,702
Mental Health Services	34,324	Miscellaneous	86,079
Child Support Enforcement Agency Services	45,723	Total Governmental Activities	<u>15,639,172</u>
Children Services Grants	1,651,723		
Sheriff Services	181,547	Business-Type Activities:	
Election Expense	220,720	Sewer Fees and Reimbursements	3,027
Justice for Families Grant	6,641	Water Fees and Reimbursements	80
Delinquent Advertising Expenses	7,114	Total Business-Type Activities	<u>3,107</u>
Community Services Grants	968,699		
Targeting Community Alternatives to Prison Grant	180,988	Total Intergovernmental Receivables	<u>\$ 15,642,279</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new court facility. The City of Lancaster pays down on the note's principal balance. The outstanding balance of the note was \$1,080,000 at the end of 2020. On December 17, 2021, the outstanding note balance in the amount of \$1,080,000 matured and a new note was issued in the amount of \$900,000 which matures on December 16, 2022. This note purchase is reflected as notes receivable on the financial statements.

In 2021, the County also purchased an original note from the City of Lancaster for \$1,500,000 which was used by the City of Lancaster to pay the costs of the construction and replacement of the Miller Park Water Treatment Plant, the acquisition of property, and other various purposes. At the end of 2021, the outstanding balance was \$1,500,000 maturing on February 3, 2022. On February 3, 2022, the City of Lancaster rolled this note into a new note in the amount of \$1,475,000. This note purchase is also reflected as notes receivable on the financial statements.

NOTE 9 - PERMISSIVE SALES TAX

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

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 6,166,488	\$ 120,500	\$ -	\$ 6,286,988
Construction in Progress	913,974	4,564,980	(2,134,572)	3,344,382
Total Non Depreciable Capital Assets	7,080,462	4,685,480	(2,134,572)	9,631,370
Depreciable Capital Assets:				
Buildings and Improvements	89,687,316	224,191	-	89,911,507
Improvements other than Buildings	11,267,978	969,756	-	12,237,734
Equipment, Furniture, and Fixtures	11,780,167	1,184,372	(208,047)	12,756,492
Infrastructure	245,481,166	4,787,205	(460,487)	249,807,884
Vehicles	9,843,849	782,946	(181,949)	10,444,846
Total Depreciable Capital Assets	368,060,476	7,948,470	(850,483)	375,158,463
Accumulated Depreciation:				
Buildings and Improvements	30,933,884	2,788,436	-	33,722,320
Improvements other than Buildings	4,663,354	489,637	-	5,152,991
Equipment, Furniture, and Fixtures	8,287,641	784,558	(207,411)	8,864,788
Infrastructure	112,632,675	5,744,015	(428,533)	117,948,157
Vehicles	6,671,101	910,073	(181,949)	7,399,225
Total Accumulated Depreciation	163,188,655	10,716,719	(817,893)	173,087,481
Total Depreciable Capital Assets, Net	204,871,821	(2,768,249)	(32,590)	202,070,982
Governmental Capital Assets, Net	\$ 211,952,283	\$ 1,917,231	\$ (2,167,162)	\$ 211,702,352

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 854,210
Judicial	169,932
Public safety	1,999,117
Public works	6,486,158
Health	411,580
Human services	472,141
Transportation	323,581
Total Depreciation Expense	\$ 10,716,719

During 2021, the County received capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$34,450 and capital contributions from the State Highway Patrol in the form of a donated vehicle valued at \$13,084.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Business-Type				
Activities:				
Non Depreciable				
Capital Assets:				
Land	\$ 3,275,664	\$ -	\$ -	\$ 3,275,664
Construction in Progress	259,299	408,615	-	667,914
Total Non Depreciable	3,534,963	408,615	-	3,943,578
Depreciable Capital				
Assets:				
Buildings and Improvements	23,437,365	-	-	23,437,365
Equipment	641,775	7,462	-	649,237
Infrastructure	65,845,803	227,673	-	66,073,476
Vehicles	716,177	124,448	(58,209)	782,416
Total Depreciable	90,641,120	359,583	(58,209)	90,942,494
Capital Assets				
	90,641,120	359,583	(58,209)	90,942,494
Accumulated				
Depreciation:				
Buildings and Improvements	11,654,738	731,409	-	12,386,147
Equipment	495,779	40,121	-	535,900
Infrastructure	24,540,967	1,368,584	-	25,909,551
Vehicles	574,393	61,770	(52,170)	583,993
Total Accumulated	37,265,877	2,201,884	(52,170)	39,415,591
Depreciation	37,265,877	2,201,884	(52,170)	39,415,591
Total Depreciable	53,375,243	(1,842,301)	(6,039)	51,526,903
Capital Assets, Net	53,375,243	(1,842,301)	(6,039)	51,526,903
Business-Type				
Capital Assets, Net	\$ 56,910,206	\$ (1,433,686)	\$ (6,039)	\$ 55,470,481

The County received \$227,673 in capital contributions from developers in the form of sewer and water lines in the amounts of \$124,354 and \$103,319, respectively.

NOTE 11 - RISK MANAGEMENT

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$256,343,106 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, \$1,727,000 for traffic signals, \$1,000,000 for fine arts, 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 traffic signals and valuable papers.

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 2021, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. 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 \$1,363,710 is reported in the internal service fund at December 31, 2021. 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 2020 and 2021 are as follows:

	of Year	Claims		Payments	End of Year
2020	\$1,098,000	\$13,444,034		\$13,468,034	\$1,074,000
2021	1,074,000	12,602,957	(1)	12,313,247	1,363,710
(1) Claims Expense		\$ 12,595,273			
+ Stop Loss Receivable current year		7,684			
- Stop Loss Receivable prior year		-			
		\$ 12,602,957			

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* 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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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
2021 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2021 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is 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 plan: 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 2021, the County's contractually required contribution was \$6,266,763 for the traditional plan, \$146,072 for the combined plan, and \$134,831 for the member-directed plan. Of these amounts, \$981,193 is reported as an intergovernmental payable for the traditional plan, \$22,179 for the combined plan, and \$29,166 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 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 on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

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 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$90,436 for 2021. Of this amount, \$3,236 is reported as an intergovernmental payable.

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.28939001%	0.20820982%	0.005269721%	
Prior Measurement Date	0.27556830%	0.18089190%	0.005717790%	
Change in Proportionate Share	<u>0.01382171%</u>	<u>0.02731792%</u>	<u>-0.000448069%</u>	
				<u>Total</u>
Proportionate Share of the:				
Net Pension Liability	\$42,852,358	\$0	\$673,781	\$43,526,139
Net Pension Asset	0	601,027	0	601,027
Pension Expense	1,769,012	6,143	(55,849)	1,719,306

2021 pension expense for the member-directed defined contribution plan was \$134,831. The aggregate pension expense for all pension plans was \$1,854,127 for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$20,817	\$20,817
Changes of assumptions	0	37,533	186,919	224,452
Changes in proportion and differences between County contributions and proportionate share of contributions	1,903,163	7,167	12,592	1,922,922
County contributions subsequent to the measurement date	<u>6,266,763</u>	<u>146,072</u>	<u>52,850</u>	<u>6,465,685</u>
Total Deferred Outflows of Resources	<u>\$8,169,926</u>	<u>\$190,772</u>	<u>\$273,178</u>	<u>\$8,633,876</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,792,548	\$113,388	\$4,223	\$1,910,159
Net difference between projected and actual earnings on pension plan investments	16,702,599	89,382	580,670	17,372,651
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>107,600</u>	<u>47,307</u>	<u>158,411</u>	<u>313,318</u>
Total Deferred Inflows of Resources	<u>\$18,602,747</u>	<u>\$250,077</u>	<u>\$743,304</u>	<u>\$19,596,128</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

\$6,465,685 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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2021	(\$5,896,119)	(\$48,629)	(\$130,686)	(\$6,075,434)
2022	(1,716,935)	(32,928)	(128,244)	(1,878,107)
2023	(6,808,546)	(53,545)	(128,592)	(6,990,683)
2024	(2,277,984)	(27,905)	(135,454)	(2,441,343)
2025	0	(15,154)	0	(15,154)
Thereafter	0	(27,216)	0	(27,216)
Total	(\$16,699,584)	(\$205,377)	(\$522,976)	(\$17,427,937)

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, 2020, 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, 2020, 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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

The 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's target asset allocation as of December 31, 2020, 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 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

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:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	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	\$81,741,102	\$42,852,358	\$10,516,433
OPERS Combined Plan	(418,502)	(601,027)	(737,063)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

Post-retirement 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. 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 June 30, 2021, 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:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

<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	100.00%	

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

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's proportionate share of the net pension liability	\$1,261,740	\$673,781	\$176,957

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

NOTE 13 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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 2021, 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 2021 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 \$54,776 for 2021. Of this amount, \$8,333 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, 2021, STRS did not allocate any employer contributions to post-employment health care.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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:

	<u>OPERS</u>	<u>STRS</u>	
Proportion of the Net OPEB Liability Current Measurement Date	0.28322294%	0.005269721%	
Proportion of the Net OPEB Liability Prior Measurement Date	<u>0.26948160%</u>	<u>0.005717790%</u>	
Change in Proportionate Share	<u>0.01374134%</u>	<u>-0.000448069%</u>	
			<u>Total</u>
Proportionate Share of the Net: OPEB Asset	(\$5,045,844)	(\$111,108)	(\$5,156,952)
OPEB Expense	(29,947,058)	(6,023)	(29,953,081)

At December 31, 2021, 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	\$0	\$3,956	\$3,956
Changes of assumptions	2,480,591	7,097	2,487,688
Changes in proportionate Share and difference between County contributions and proportionate share of contributions County contributions subsequent to the measurement date	1,159,380	6,286	1,165,666
	<u>54,776</u>	<u>0</u>	<u>54,776</u>
Total Deferred Outflows of Resources	<u>\$3,694,747</u>	<u>\$17,339</u>	<u>\$3,712,086</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$4,553,844	\$20,357	\$4,574,201
Changes of assumptions	8,175,778	66,284	8,242,062
Net difference between projected and actual earnings on OPEB plan investments	2,687,486	30,797	2,718,283
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	76,761	1,399	78,160
Total Deferred Inflows of Resources	<u>\$15,493,869</u>	<u>\$118,837</u>	<u>\$15,612,706</u>

\$54,776 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fiscal Year Ending December 31:	OPERS	STRS	Total
2022	(\$6,121,376)	(\$28,611)	(\$6,149,987)
2023	(4,247,978)	(27,840)	(4,275,818)
2024	(1,167,873)	(27,362)	(1,195,235)
2025	(316,671)	(13,222)	(329,893)
2026	0	(4,530)	(4,530)
Thereafter	0	67	67
Total	(\$11,853,898)	(\$101,498)	(\$11,955,396)

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 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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial
	3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial
	3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement 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. Postretirement 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, 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	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$1,254,678)	(\$5,045,844)	(\$8,162,485)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$5,168,819)	(\$5,045,844)	(\$4,908,254)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	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, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$93,758)	(\$111,108)	(\$125,601)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$125,014)	(\$111,108)	(\$93,912)

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

NOTE 14 - OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage, flexible spending and health reimbursement account options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 Symetra.

Flexible spending and health reimbursement accounts are provided in partnership with UnitedHealthcare.

NOTE 15 - CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for equipment. During 2021, the County had an inception of a capital lease for copiers in the General Fund totaling \$34,730. 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 \$271,888 which is equal to the present value of the future minimum lease payments at the time of acquisition. The business-type activity copier leases were capitalized in the amount of \$26,158. 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 \$144,627 for equipment. The business-type activities capitalized leased assets were paid in full in December of 2021 and reflected a zero book value. The business-type activities leased asset was traded in 2022 when a new copier leases was entered. Principal payments toward all capital leases during 2021 totaled \$59,569, a reduction to principal outstanding of \$52,935 for governmental activities and \$6,634 for business-type activities.

Future minimum lease payments through 2026 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 54,718	\$ 4,404
2023	43,767	2,437
2024	33,222	961
2025	14,267	282
2026	3,664	33
Total	<u>\$ 149,638</u>	<u>\$ 8,117</u>

NOTE 16 - SIGNIFICANT COMMITMENTS

Encumbrances

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Governmental Funds:	
General Fund	\$ 2,220,907
Community Services Fund	115,821
Developmental Disabilities Fund	1,967,327
Alcohol, Drug Addiction, and Mental Health Board Fund	150,875
Fiscal Recovery Fund	3,861,067
Nonmajor Governmental Funds	9,491,346
Total Governmental Funds	17,807,343
Proprietary Funds:	
Sewer Fund	900,697
Water Fund	538,035
Internal Service Fund	2,225,525
Total Proprietary Funds	3,664,257
Total	\$ 21,471,600

Contractual Commitments

As of December 31, 2021, the County had contractual purchase commitments for the following projects/ services:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2021	Amounts Remaining on Contracts
Consulting, Technical and Financial Services	General	\$ 947,156	\$ 574,601	\$ 372,555
Transportation and Professional Services	General	1,990,514	1,478,916	511,598
Leased Space	General	180,008	156,732	23,276
Workforce Center Project	General	36,423	26,659	9,764
Charging Station Project	General	53,215	5,623	47,592
Energy Project 3879	General	23,000	-	23,000
SWAT Building Construction	General	47,460	35,025	12,435
UV Lighting Project	General	35,000	17,210	17,790
Consulting, Technical and Financial Services	Motor Vehicle	256,868	247,724	9,144
Transportation and Professional Services	Motor Vehicle	617,480	51,979	565,501
Various Projects	Motor Vehicle	58,482	-	58,482
Transportation and Professional Services	Community Services	1,093,863	1,061,100	32,763
Transportation and Professional Services	Board of Developmental Disabilities	6,226,230	4,691,153	1,535,077
Transportation and Professional Services	Children Services	3,213,950	2,776,252	437,698
Fiscal Recovery	Fiscal Recovery	3,213,004	620,693	2,592,311
Fiscal Recovery Commitment	Fiscal Recovery	1,374,313	275,086	1,099,227
Airport Building Construction	Permanent Improvement Fund	162,808	-	162,808
SWAT Building Construction	Permanent Improvement Fund	1,732,600	13,204	1,719,396
Charging Station Project	EV Charging Grant/General Fund	30,000	-	30,000
Transportation and Professional Services	Real Estate Assessment	851,755	300,862	550,893
Energy Project	Energy Project	5,879,438	1,848,508	4,030,930
Transportation and Professional Services	Government Service Center	125,230	16,441	108,789
Self-Insurance Services	Internal Services	13,784,527	11,560,144	2,224,383
Miscellaneous Projects and Purchases	Sewer	2,244,231	1,456,706	787,525
Miscellaneous Projects and Purchases	Water	1,592,838	1,274,396	318,442
		\$ 45,770,393	\$ 28,489,014	\$ 17,281,379

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 17 - LONG-TERM OBLIGATIONS

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

	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2020 - \$513,000					
Serial Bonds @ .70%	\$ 413,000	\$ -	\$ 103,000	\$ 310,000	\$ 102,000
<u>General Obligation Bonds:</u>					
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 3.00-4.00%	12,225,000	-	685,000	11,540,000	700,000
Term Bonds @ 3.50-4.00%	13,485,000	-	6,000,000	7,485,000	-
Unamortized Bond Premium	639,912	-	169,274	470,638	-
<u>2021 Refunding Bonds</u>					
County Jail Improvement Refunding Bond 2021 - \$5,815,000					
Serial Bonds @ 2.00%	-	5,000	5,000	-	-
Term Bonds @ 2.00-3.00%	-	5,810,000	-	5,810,000	-
Unamortized Bond Premium	-	379,569	8,073	371,496	-
County Building Improvements Refunding Bond 2021 - \$790,000					
Serial Bonds @ 1.75-3.00%	-	645,000	60,000	585,000	65,000
Term Bonds @ 3.00%	-	145,000	-	145,000	-
Unamortized Bond Premium	-	64,534	2,806	61,728	-
<u>County Building Energy Improvement Bond:</u>					
County Building Energy Improvement Bond 2021 - \$5,870,000					
Serial Bonds @ 2.00%	-	3,395,000	-	3,395,000	445,000
Term Bonds @ 3.00%	-	2,475,000	-	2,475,000	-
Unamortized Bond Premium	-	383,467	12,369	371,098	-
<u>From Direct Placement:</u>					
<u>2017 County Buildings Improvement Bonds</u>					
County Building Improvement Bonds \$1,010,000 Term Bonds @ 2.25%					
	835,000	-	835,000	-	-
<u>2020 Refunding Bonds:</u>					
County Building Improvement - Government Services Center - \$1,029,000					
Serial Bonds @ .70%	512,000	-	512,000	-	-
County Facility - West Campus, Engineer - \$1,726,000					
Serial Bonds @ .70%	1,153,000	-	576,000	577,000	577,000
Juvenile Detention - \$311,000					
Serial Bonds @ .70%	206,000	-	102,000	104,000	104,000
Developmental Disabilities Facility \$776,000					
Serial Bonds @ .70%	\$ 624,000	\$ -	\$ 155,000	\$ 469,000	\$ 152,000

(continued)

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

(continued)	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>From Direct Placement:</u>					
<u>2020 Energy Conservation</u>					
<u>Refunding Bonds:</u>					
Energy Conservation Bonds					
\$1,948,000 Serial Bonds @ .70%	\$ 1,737,000	\$ -	\$ 210,000	\$ 1,527,000	\$ 211,000
<u>2020 Airport Improvement Bonds:</u>					
\$829,000 Serial Bonds @ 1.92%	771,000	-	49,000	722,000	50,000
Total General Obligation Bonds	32,187,912	13,302,570	9,381,522	36,108,960	2,304,000
<u>Long-Term Loan from</u>					
<u>Direct Borrowing:</u>					
2016 - Local Government Innovation					
Loan @ 0%	325,000	-	50,000	275,000	50,000
<u>Net Pension Liability:</u>					
OPERS	53,257,544	-	11,346,998	41,910,546	-
STRS	1,383,502	-	709,721	673,781	-
Total Net Pension Liability	54,641,046	-	12,056,719	42,584,327	-
<u>Net OPEB Liability:</u>					
OPERS	36,395,245	-	36,395,245	-	-
<u>Other:</u>					
Compensated Absences	4,931,971	3,522,990	2,701,981	5,752,980	2,584,589
Asset Retirement Obligation	286,000	-	-	286,000	-
Capital Leases	167,843	34,730	52,935	149,638	54,718
Total Governmental Activities	\$ 129,348,017	\$ 16,860,290	\$ 60,741,402	\$ 85,466,905	\$ 5,095,307

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

(continued)	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 3.00-4.00%	\$ 780,000	\$ -	\$ 45,000	\$ 735,000	\$ 45,000
Unamortized Bond Premium	41,135	-	2,938	38,197	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 3.00-4.00%	1,250,000	-	70,000	1,180,000	70,000
Unmortized Bond Premium	65,977	-	4,712	61,265	-
Sewer Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	-	550,000	50,000	500,000	52,500
Term Bonds @ 2.00%	-	680,000	-	680,000	-
Unamortized Bond Premium	-	53,230	1,365	51,865	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 3.00-4.00%	550,000	-	30,000	520,000	30,000
Unamortized Bond Premium	29,097	-	2,078	27,019	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 3.00-4.00%	780,000	-	45,000	735,000	45,000
Unamortized Bond Premium	41,135	-	2,938	38,197	-
Water Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	-	550,000	50,000	500,000	52,500
Term Bonds @ 2.00%	-	680,000	-	680,000	-
Unamortized Bond Premium	-	53,230	1,365	51,865	-
<u>From Direct Placements:</u>					
Sanitary Sewer Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.20-2.40%	1,020,000	-	245,000	775,000	255,000
Sanitary Sewer Improvement Refunding Bonds 2020 - \$626,000					
Serial Bonds @ .70%	421,000	-	209,000	212,000	212,000
Sanitary Sewer Improvement Liberty Town- ship Area Refunding Bonds 2020 - \$492,000					
Serial Bonds @ .70%	413,000	-	83,000	330,000	82,000
Sanitary Sewer Improvement Refunding Bonds 2020 - \$2,350,000					
Serial Bonds @ .70%	1,972,000	-	390,000	1,582,000	388,000
Water Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 2.20-2.40%	1,025,000	-	250,000	775,000	250,000
Water System Improvement Refunding Bonds 2020 - \$871,000					
Serial Bonds @ .70%	582,000	-	291,000	291,000	291,000
Water Works Improvement Refunding Bonds 2020 - \$1,289,000					
Serial Bonds @ .70%	1,082,000	-	213,000	869,000	215,000
Total General Obligation Bonds	\$ 10,052,344	\$ 2,566,460	\$ 1,986,396	\$ 10,632,408	\$ 1,988,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

(continued)	<u>Outstanding 1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2021</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 5.00%	\$ 1,242,500	\$ -	\$ 1,242,500	\$ -	\$ -
Sewer Administration Building Bonds 2010 - \$1,650,000 Term Bonds @ 5.00%	1,242,500	-	1,242,500	-	-
Total Recovery Zone Bonds	2,485,000	-	2,485,000	-	-
<u>Loans from Direct Borrowings:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	12,836	-	4,279	8,557	4,278
<i>Greenfield Township Loans:</i>					
Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0%	39,969	-	6,662	33,307	6,662
Ohio Water Development Authority Sewer Loan - 1997 - \$384,181 @ 4.00%	59,536	-	59,536	-	-
Ohio Water Development Authority Sewer Loan - 1998 - \$75,000 @ 4.00%	2,895	-	2,895	-	-
Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00%	424,350	-	67,065	357,285	71,239
Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98%	243,842	-	20,291	223,551	21,107
Ohio Water Development Authority Water Loan - 1997 - \$1,023,235 @ 4.00%	40,123	-	40,123	-	-
Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98%	87,842	-	7,310	80,532	7,604
Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00%	396,177	-	17,381	378,796	18,170
Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0%	1,101,791	-	44,509	1,057,282	44,509
Total Loans from Direct Borrowings	2,409,361	-	270,051	2,139,310	173,569
<u>Net Pension Liability for OPERS:</u>					
Sewer	605,199	-	134,293	470,906	-
Water	605,199	-	134,293	470,906	-
Total Net Pension Liability for OPERS	1,210,398	-	268,586	941,812	-
<u>Net OPEB Liability for OPERS:</u>					
Sewer	413,582	-	413,582	-	-
Water	413,582	-	413,582	-	-
Total Net OPEB Liability for OPERS	827,164	-	827,164	-	-
<u>Other:</u>					
Compensated Absences	219,191	82,740	66,945	234,986	97,448
Asset Retirement Obligation	1,035,000	-	-	1,035,000	-
Capital Leases	6,634	-	6,634	-	-
Total Business-Type Activities	\$ 18,245,092	\$ 2,649,200	\$ 5,910,776	\$ 14,983,516	\$ 2,259,017

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Governmental Activities:

Special Assessments Bonds

As of December 31, 2021, the County has \$310,000 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. 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 2021 was \$6,526. On September 8, 2020, these bonds were called and paid in full by the bond escrow agent from the direct placement current refunding. On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$513,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 Liberty Township area refunding special assessment bonds through direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$513,000 bond issue consists of serial bonds. The 2020 current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$8,317. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$1,848.

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

Year Ending December 31	From Direct Placement		Total
	Principal	Interest	
2022	\$ 102,000	\$ 3,050	\$ 105,050
2023	105,000	2,132	107,132
2024	103,000	1,082	104,082
Total	<u>\$ 310,000</u>	<u>\$ 6,264</u>	<u>\$ 316,264</u>

General Obligation Bonds

At December 31, 2021, the County had \$34,834,000 in governmental general obligation bonded debt principal outstanding. 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 and the County building energy improvement general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The jail improvement bonds were issued for the purpose of constructing a new County jail. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction of a multi-county juvenile detention facility

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

located within Fairfield County. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The County building energy improvement bonds and the energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On 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 and matured on December 1, 2021. 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 was 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 final amortization amount was \$30,640 in 2021. 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. 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 final amortization amount was \$2,170 in 2021.

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. 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 2021 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.

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. 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 2021 was \$8,302.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. 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 2021 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. 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 2021 was \$1,664.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consisted of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$2,971. These bonds were paid in full on September 8, 2020 by the bond escrow agent from current County funds.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$776,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 developmental disabilities facility portion of the refunding bonds through a direct placement current refunding. The refunding bonds were issued for a five year period with a final maturity at December 1, 2024. The \$776,000 bond issue consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$12,828. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$2,850.

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

The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$117,171. This difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The total amount amortized during 2021 was \$16,834 for governmental activities and \$16,299 for business-type activities, the Sewer Fund was \$9,348 and the Water Fund was \$6,951. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020 and the escrow account was closed.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2021 was \$26,227.

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,815,000 of these Various Purpose Refunding Bonds were issued to refund a portion of the 2015 County jail improvement general obligation bonds, \$6,000,000 in term bonds, through a current refunding. The refunding bonds were issued for a twenty-four year period with a final maturity at December 1, 2044. The \$5,815,000 bond issue consists of serial bonds of \$5,000 and term bonds of \$5,810,000 which were issued at a premium in the amount of \$379,569. The amount of the premium amortized during 2021 was \$8,073. Issuance costs in the amount of \$75,813 were expensed in 2021. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$29,047. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$619. On December 1, 2021, the refunded jail term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

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

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

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. On August 7, 2020, these bonds were paid in full by the bond escrow agent from the direct placement current refunding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

On August 7, 2020, the County issued \$1,948,000 in Energy Conservation Refunding Bonds in a direct placement to current refund the 2013 Energy Conservation Bonds. The refunding bonds were issued for a twenty-nine year period with a final maturity at December 1, 2028. The \$1,948,000 bond issue consists of serial bonds. \$1,930,720 was placed into an escrow account that was then transferred for payoff of the 2013 Energy Conservation bonds on August 7, 2020. The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$10,720. This difference is being reported in the accompanying financial statements as deferred outflows or resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$1,262.

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

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$790,000 of these Various Purpose Refunding Bonds were issued to refund the 2017 County building improvement general obligation bonds, \$835,000 in term bonds, through a current refunding. The refunding bonds were issued for an eleven year period with a final maturity at December 1, 2032. The \$790,000 bond issue consists of serial bonds of \$645,000 and term bonds of \$145,000 which were issued at a premium in the amount of \$64,534. The amount of the premium amortized during 2021 was \$2,806. Issuance costs in the amount of \$10,219 were expensed in 2021. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,853. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$211. On September 3, 2021, the refunded County building improvement term bonds were called and paid in full by the bond escrow agent from the current refunding.

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

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

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,870,000 was issued in County building energy improvement bonds for the purpose of upgrading aging buildings with energy conservation methods. These bonds were issued for a sixteen year period and consists of \$3,395,000 in serial bonds and \$2,475,000 in term bonds which were issued at a premium in the amount of \$383,467. The amount of premium amortized during 2021 was \$12,369. Issuance costs in the amount of \$75,070 were expensed in 2021. These bonds will be repaid from General Fund energy cost savings resulting from the project and they mature on December 1, 2036. At year end, \$4,020,637 remained unspent.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

The table presented below represents the 2021 refunding transaction.

	Governmental Activities	Sewer Fund	Water Fund	Total
<i><u>Refunded Serial Bonds:</u></i>				
2010 Recovery Zone Bonds	\$ -	\$ 1,242,500	\$ 1,242,500	\$ 2,485,000
2015 Jail Improvement Bonds	6,000,000	-	-	6,000,000
2017 County Building Improvement Bonds	835,000	-	-	835,000
Premium on Bonds	143,047	-	-	143,047
Total Refunded Bonds	<u>6,978,047</u>	<u>1,242,500</u>	<u>1,242,500</u>	<u>9,463,047</u>
<i><u>Amount Paid to Refunded Bond Escrow Agent - Other Financing Use</u></i>				
2010 Recovery Zone Bonds	-	(1,266,881)	(1,266,881)	(2,533,762)
2015 Jail Improvement Bonds	(6,114,000)	-	-	(6,114,000)
2017 County Building Improvement Bonds	(839,853)	-	-	(839,853)
Total Amount Paid to Refunded Bond Escrow Agent - Other Financing Use	<u>(6,953,853)</u>	<u>(1,266,881)</u>	<u>(1,266,881)</u>	<u>(9,487,615)</u>
2021 Refunding Bonds Accounting Difference	<u>\$ 24,194</u>	<u>\$ (24,381)</u>	<u>\$ (24,381)</u>	<u>\$ (24,568)</u>

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

Year Ending December 31			From Direct Placement		Total
	Principal	Interest	Principal	Interest	
2022	\$ 1,210,000	\$ 1,028,169	\$ 1,094,000	\$ 42,004	\$ 3,374,173
2023	1,230,000	996,969	417,000	31,648	2,675,617
2024	1,165,000	957,969	431,000	27,018	2,580,987
2025	1,180,000	919,669	271,000	22,049	2,392,718
2026	1,220,000	880,469	273,000	18,642	2,392,111
2027-2031	6,770,000	3,736,544	730,000	43,319	11,279,863
2032-2036	7,685,000	2,514,631	183,000	7,066	10,389,697
2037-2041	6,565,000	1,314,813	-	-	7,879,813
2042-2044	4,410,000	267,000	-	-	4,677,000
Total	<u>\$ 31,435,000</u>	<u>\$ 12,616,233</u>	<u>\$ 3,399,000</u>	<u>\$ 191,746</u>	<u>\$ 47,641,979</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$3,399,000 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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>Principal</u>
<u>December 31</u>	
2022	\$ 50,000
2023	50,000
2024	50,000
2025	50,000
2026	50,000
2027	25,000
Total	<u>\$ 275,000</u>

The County's outstanding loan from direct borrowings related to governmental activities of \$275,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2021, the County had \$10,364,000 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, the 2020 sanitary sewer improvement refunding bonds, and the 2021 sewer administration building refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2015 water system improvement bonds, the 2015 water improvement bonds, the 2018 water improvement refunding bonds, 2020 water system improvement refunding bonds, the 2020 water works improvement refunding bonds, and the 2021 water administration building refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On March 6, 2018, the County current refunded the remaining outstanding 2008 sewer and water improvement combined general obligation refunding bonds through the direct placement issuance of \$3,510,000 in general obligation refunding bonds. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$23,198 for the sewer improvement refunding bonds and \$27,773 for the water improvement refunding bonds. The difference 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 2021 was \$14,090 for the sewer improvement refunding bonds and \$14,743 for the water improvement refunding bonds which consists of the 2018 refunding bonds and the remaining 2008 refunding bonds deferred amount on refunding. \$3,485,071 was

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. The \$2,490,000 water improvement bond issue consists of serial bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$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 2021 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. 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 2021 was \$3,087 for the sanitary sewer improvement bonds and \$4,173 for the water system improvement bonds.

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 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 2021 was \$35,388 for the sewer improvement refunding bonds and \$15,928 for the water improvement refunding bonds. On September 8, 2020 these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. \$492,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 sanitary sewer improvement Liberty Township area refunding bonds portion, \$2,350,000 were issued to refund the 2012 sanitary sewer improvement refunding bonds, and \$1,289,000 were issued to refund the 2012 water improvement refunding bonds through a direct placement current refunding. The refunding bonds were issued for a six year period with a final maturity at December 1, 2025. All of these bond issues consists of serial bonds. The current refunding resulted in a difference between the net carrying amount of debt and

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 was \$6,261 for the sewer bonds and \$2,778 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 2021 was \$7,650 for sewer purposes and \$5,016 for water purposes. At year end, \$784,540 in bonds remained unspent for the Sewer Fund.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$2,460,000 of these current refunding Various Purpose Refunding Bonds, \$1,230,000 for Water and Sewer Enterprise Funds each, were issued to refund the County's recovery zone economic development term bonds in the amount of \$2,485,000, which were used for Sewer and Water's administration building. The refunding bonds were issued for a nineteen year period with a final maturity at December 1, 2040. The \$2,460,000 bond issue consists of serial bonds of \$550,000 each for Sewer and Water and term bonds of \$680,000 each for Sewer and Water, which were issued at a premium in the amount of \$53,230 each for Sewer and Water. The amount of the premium amortized during 2021 was \$1,365 each for Sewer and Water. Issuance costs in the amount of \$16,209 each for Sewer and Water were expensed in 2021. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$24,381 each for Sewer and Water. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2021 was \$625 each for Sewer and Water. On December 1, 2021, the refunded recovery zone economic development term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

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

Fairfield County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Year Ending December 31	Sewer		From Direct Placement Sewer		Total
	Principal	Interest	Principal	Interest	
	2022	\$ 167,500	\$ 98,769	\$ 937,000	
2023	172,500	94,269	728,000	27,374	1,022,143
2024	175,000	88,419	745,000	16,779	1,025,198
2025	185,000	82,469	489,000	5,379	761,848
2026	192,500	76,169	-	-	268,669
2027-2031	1,050,000	274,769	-	-	1,324,769
2032-2036	862,500	86,844	-	-	949,344
2037-2040	290,000	14,650	-	-	304,650
Total	<u>\$ 3,095,000</u>	<u>\$ 816,358</u>	<u>\$ 2,899,000</u>	<u>\$ 88,654</u>	<u>\$ 6,899,012</u>

Year Ending December 31	Water		From Direct Placement Water		Total
	Principal	Interest	Principal	Interest	
	2022	\$ 127,500	\$ 73,625	\$ 756,000	
2023	132,500	70,325	476,000	19,209	698,034
2024	135,000	66,075	483,000	11,069	695,144
2025	140,000	61,725	220,000	2,420	424,145
2026	142,500	57,225	-	-	199,725
2027-2031	790,000	210,250	-	-	1,000,250
2032-2036	677,500	73,963	-	-	751,463
2037-2040	290,000	14,650	-	-	304,650
Total	<u>\$ 2,435,000</u>	<u>\$ 627,838</u>	<u>\$ 1,935,000</u>	<u>\$ 61,961</u>	<u>\$ 5,059,799</u>

The County's outstanding 2021 bonds from direct placement related to business-type activities of \$4,834,000 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

During 2021, the County refunded \$2,485,000 in business-type recovery zone economic development bonds, which was addressed in the general obligation bonds section. 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 were being retired from revenues

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

derived by the County from the operation of the sewer and water systems prior to the refunding in 2021. These general obligation bonds are backed by the full faith and credit of the County.

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 0.1 percent of net revenues. The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$3,612,881, 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
2022	\$ 4,278	\$ 6,662
2023	4,279	6,662
2024	-	6,661
2025	-	6,661
2026	-	6,661
Total	\$ 8,557	\$ 33,307

The County's outstanding OPWC loans from direct borrowings related to business type activities of \$41,864 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

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 4.2 percent of net revenues while interest payments are expected to require 0.8 percent of net revenues for 2021. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$149,787, \$28,316, and \$3,612,881, 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 4.3 percent of net revenues while interest payments are expected to require 0.8 percent of net revenues for 2021. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$109,323, \$20,685, and \$2,532,020, 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, 2021. The remaining loan balance of \$154,862 is available to be drawn down in the future.

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

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2022	\$ 92,346	\$ 22,279	\$ 70,283	\$ 18,102	\$ 203,010
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	69,315	6,041	75,114	13,659	164,129
2027-2031	109,183	10,003	386,097	48,740	554,023
2032-2036	-	-	377,647	17,629	395,276
2037-2041	-	-	222,550	-	222,550
2042-2046	-	-	167,083	-	167,083
Total	\$ 580,836	\$ 81,843	\$ 1,516,610	\$ 146,010	\$ 2,325,299

The County's outstanding OWDA loans from direct borrowing of related to business type activities \$2,097,446 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the City shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog Adoption Center and Shelter, Child Support and Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, 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.

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. The capital leases in the Sewer and Water Enterprise Funds were paid in full during 2021. For additional information related to capital assets, see Note 15.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, are a margin on unvoted debt of \$43,451,194, and an overall debt margin of \$110,524,461.

Asset Retirement Obligations

The County will be required to pay future obligations related to the asset retirement of certain capital assets when they are removed from service. For additional information related to the asset retirement obligations, see Note 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 Notes 12 and 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.

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, 2021. The outstanding balance of these bonds as of December 31, 2021, was \$82,610,000.

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, 2021. The amount outstanding at December 31, 2021, is \$5,891,212.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021. The amount outstanding at December 31, 2021, is \$2,831,553.

NOTE 18 - INTERFUND TRANSACTIONS

Interfund transfers during 2021 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	\$ -	\$ 246,808	\$ 12,476,278	\$ 12,723,086
Developmental Disabilities	-	-	1,300,000	1,300,000
Other Nonmajor Governmental	34	-	458,393	458,427
Total All Funds	<u>\$ 34</u>	<u>\$ 246,808</u>	<u>\$ 14,234,671</u>	<u>\$ 14,481,513</u>

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

Interfund balances at December 31, 2021 consist of the following individual interfund receivables/payables:

	<u>Interfund Receivable</u>								<u>Totals</u>
	<u>Major Funds</u>				<u>Major Funds</u>				
	<u>General</u>	<u>Community Services</u>	<u>Developmental Disabilities</u>	<u>Alcohol, Drug Addiction, and Mental Health Board</u>	<u>Other Nonmajor Governmental</u>	<u>Sewer</u>	<u>Water</u>	<u>Governmental Activities - Internal Services</u>	
Interfund Payable									
<i>Major Governmental Fund:</i>									
General Fund	\$ -	\$ 284	\$ 1,866	\$ -	\$ 316	\$ 42	\$ 35	\$ 3,276	\$ 5,819
Community Services	20,583	-	-	-	1,520	-	-	-	22,103
Developmental Disabilities	1,095	-	-	-	-	-	-	-	1,095
Alcohol, Drug Addiction, and Mental Health Board	258	-	443	-	-	-	-	-	701
Child/Adult Protective Services	-	60,346	-	-	-	-	-	-	60,346
Other Nonmajor Governmental	2,622,072	754,723	-	50,000	2,235	-	-	-	3,429,030
<i>Major Enterprise Funds:</i>									
Sewer	900	-	-	-	-	-	-	-	900
Water	900	-	-	-	-	-	-	-	900
<i>Governmental Activities - Internal Service</i>	63,549	-	-	-	-	-	-	-	63,549
Total All Funds	<u>\$2,709,357</u>	<u>\$ 815,353</u>	<u>\$ 2,309</u>	<u>\$ 50,000</u>	<u>\$ 4,071</u>	<u>\$ 42</u>	<u>\$ 35</u>	<u>\$ 3,276</u>	<u>\$ 3,584,443</u>

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, Community Development Block Grant, Economic Development Assistance Grant, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, and Home Special Revenue Funds, and the Airport Construction Grant Capital Projects Fund.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

In 2013, the County purchased a \$1,000,000 bond from the Developmental Disabilities Facilities Capital Projects Fund for a ten year period. At December 31, 2020, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$322,580. During 2021, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$104,883; therefore, the remaining outstanding principal balance was \$217,697 as of December 31, 2021. For GAAP reporting purposes, the outstanding bond in the amount of \$217,697, and the accrued interest payable on the debt in the amount of \$3,653 are reflected as an interfund receivable and an interfund payable in the respective funds. The repayment of the bond was reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

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 \$221,350.

	Interfund Receivable
Interfund Payable	General
Other Governmental Funds	\$ 221,350

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 December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 107,505	\$ 5,542	\$ 113,047
2023	110,192	2,755	112,947
Total	<u>\$ 217,697</u>	<u>\$ 8,297</u>	<u>\$ 225,994</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.

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 2021. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 \$410,454 to the Committee during 2021 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. The board of no fewer than nine and no more than fifteen operates the Bureau. Two of the board members are selected by the County Commissioners. The remaining board members are elected by majority vote of the quorum of the non-departing Directors. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2021, 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 \$115,534 to the Council during 2021 for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health or designee; Director of the Fairfield County Job and Family Services; Director of the Child Protective Services Division of Job and Family Services; Superintendent of the Fairfield County Developmental Disabilities Board; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; President of the Fairfield County Commissioners or designee; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2021, the County paid \$646,276 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$31,944, \$622,023, and \$25,723 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$8,650. 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 2021, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a twelve member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2021, the County contributed \$299,169 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 2021, 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 2021, 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 2021, 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 County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, the County contributed \$150,000 to the Commission for their annual subsidy which was approximately 50 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

In 2021, the District received \$1,778,971 in contributions from member counties, for a 21 year total of \$39,965,602 from all member counties. Fairfield County contributed \$359,435 in 2021, for a 21 year total of \$16,446,664 being contributed by the County as of December 31, 2021. The County's total contributions represent 41 percent of total member contributions as of December 31, 2021. 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 \$1,172,869 as of December 31, 2021. 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 2021 was \$447,036.

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County began participating in the program effective January 1, 2010. In 2021, the County paid premiums to BWC totaling \$454,404.

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 \$27,174 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, 2021, 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 2021; 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 2022.

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 2021 Taxes Abated
City of Lancaster	\$120,843
City of Canal Winchester	95,774
City of Pickerington	7,596
<i>Total</i>	\$224,213

NOTE 26 - ASSET RETIREMENT OBLIGATIONS

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

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 retire 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 3 to 25 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 9 to 46 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	\$ 110,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,192
Long-Term Note Receivable	1,475,000	-	-	-	-	-	1,475,000
Unclaimed Monies	129,507	-	-	-	-	-	129,507
Prepays	384,884	39	16,818	9,900	-	66,345	477,986
Materials and Supplies Inventory	274,393	14,472	36,256	-	-	434,100	759,221
Total Nonspendable	2,373,976	14,511	53,074	9,900	-	500,445	2,951,906
<u>Restricted for:</u>							
Road, Bridge, and Culvert Projects	-	-	-	-	-	9,858,160	9,858,160
Community Services	-	2,734,728	-	-	-	-	2,734,728
Developmental Disabilities	-	-	31,062,528	-	-	-	31,062,528
Mental Health	-	-	-	12,724,399	-	-	12,724,399
Real Estate Assessment and Delinquencies	-	-	-	-	-	5,330,463	5,330,463
Ditch Maintenance	-	-	-	-	-	1,739,702	1,739,702
Juvenile Court Services	-	-	-	-	-	131,711	131,711
Child Support Enforcement	-	-	-	-	-	3,868,278	3,868,278
Child, Adult, and Senior Protective Services	-	-	-	-	8,682,388	2,532,179	11,214,567
Children Services and Children's Trust	-	-	-	-	-	7,629,293	7,629,293
Community Development Block Grant	-	-	-	-	-	58,198	58,198
Economic Development Assistance	-	-	-	-	-	1,342,075	1,342,075
Dog and Kennel Services	-	-	-	-	-	498,296	498,296
Court Computers Services	-	-	-	-	-	1,634,967	1,634,967
Wireless 9- 1- 1 Services	-	-	-	-	-	172,354	172,354
Youth Services	-	-	-	-	-	489,592	489,592
Capital Projects	-	-	-	-	-	4,592,556	4,592,556
Debt Service	-	-	-	-	-	603,957	603,957
Other Purposes	-	-	-	-	-	2,186,143	2,186,143
Total Restricted	-	2,734,728	31,062,528	12,724,399	8,682,388	42,667,924	97,871,967
<u>Committed to:</u>							
Building Inspections	210,554	-	-	-	-	-	210,554
Geographical							
Information Systems	10,736	-	-	-	-	-	10,736
Notary Services	64,342	-	-	-	-	-	64,342
Enterprise Zone Plans	3,056	-	-	-	-	-	3,056
Capital Improvements	-	-	-	-	-	8,834,162	8,834,162
Purchases on Order:							
County Administration	183,842	-	-	-	-	-	183,842
Legislative & Executive	72,099	-	-	-	-	-	72,099
Equipment/Capital Outlay	17,790	-	-	-	-	-	17,790
Safety Services	85,781	-	-	-	-	-	85,781
Total Committed	648,200	-	-	-	-	8,834,162	9,482,362
<u>Assigned to:</u>							
Capital Improvements	-	-	-	-	-	11,924	11,924
Purchases on Order:							
County Administration	764,837	-	-	-	-	-	764,837
Health and Safety Services	401,173	-	-	-	-	-	401,173
Capital Outlay/Supplies	279,501	-	-	-	-	-	279,501
Subsequent Year's Appropriations	6,220,376	-	-	-	-	-	6,220,376
Total Assigned	7,665,887	-	-	-	-	11,924	7,677,811
Unassigned (Deficit):	25,895,566	-	-	-	-	(441,674)	25,453,892
Total Fund Balances	\$ 36,583,629	\$ 2,749,239	\$ 31,115,602	\$ 12,734,299	\$ 8,682,388	\$ 51,572,781	\$ 143,437,938

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June of 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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.

NOTE 29 - 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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."

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, 2021, 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	\$22,896
Intergovernmental Receivable	3,128

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 2021 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, 2021, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2021, follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 511,566	\$632,334	\$120,768

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 654,340	\$571,509	\$82,831

RISK MANAGEMENT

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

The ACE program has a \$10,000,000 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, 2021, was as follows:

Capital Assets Activity				
Assets	12/31/2020 Balance	2021 Additions	2021 Deletions	12/31/2021 Balance
Equipment	\$ 96,140	\$0	\$0	\$96,140
Accumulated Depreciation	(19,067)	(13,410)	0	(32,477)
Book Value	\$77,073	(\$13,410)	\$0	\$63,663

Fairfield County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021:

Fund Balances	General Fund
Nonspendable	
Prepays	\$5,447
Committed to	
Purchases on Order	14,397
Assigned to	
Purchases on Order	21,306
Unassigned	376,802
<i>Total Fund Balances</i>	<i>\$417,952</i>

OTHER COMMITMENTS

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2021, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2021, the Airport Authority's commitments for encumbrances in the General Fund are \$35,703.

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 \$27,174 and they are reflected as in-kind contributions.

During 2021, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

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

CHANGE IN ACCOUNTING PRINCIPLE

Changes in Accounting Principles

For 2021, the Authority implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, The Annual Comprehensive Financial Report. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The Authority is also implementing Implementation Guide No. 2019-1. These changes were incorporated in the Authority's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June of 2021 while the national state of emergency continues. During 2021, the Authority received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Authority. The impact on the Authority's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2021, the Authority recorded an intergovernmental receivable for CARES Act funding from the Federal Aviation Administration. This funding is a reimbursement for expenses made in 2021. The funding is used for utilities and operational expenses.

NOTE 30 – SUBSEQUENT EVENT

On June 9, 2022, the County received the American Rescue Plan Act of 2021 second half payment from the United States Department of the Treasury, in the amount of \$15,303,451.

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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 Eight Years (1) **

	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net Pension Liability	0.28939001%	0.27556830%	0.27785520%
County's Proportionate Share of the Net Pension Liability	\$42,852,358	\$54,467,942	\$76,098,906
County's Covered Payroll	\$38,241,973	\$36,767,502	\$35,583,808
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	112.06%	148.14%	213.86%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%

(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.

2018	2017	2016	2015	2014
0.27799920%	0.28058940%	0.28623777%	0.27400100%	0.27400100%
\$43,612,683	\$63,717,082	\$49,579,990	\$33,047,583	\$32,301,149
\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
125.52%	183.81%	148.26%	104.22%	102.82%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2021	2020
County's Proportion of the Net Pension Asset	0.20820982%	0.18089190%
County's Proportionate Share of the Net Pension Asset	\$601,027	\$377,203
County's Covered Payroll	\$905,979	\$806,757
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	66.34%	46.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	157.67%	145.28%

(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.

<u>2019</u>	<u>2018</u>
0.18894150%	0.17681310%
\$211,280	\$240,702
\$808,093	\$724,138
26.15%	33.24%
126.64%	137.28%

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

	2021	2020	2019
County's Proportion of the Net Pension Liability	0.005269721%	0.005717790%	0.006221020%
County's Proportionate Share of the Net Pension Liability	\$673,781	\$1,383,502	\$1,375,741
County's Covered Payroll	\$634,929	\$719,507	\$777,279
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	106.12%	192.28%	176.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%

(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.

2018	2017	2016	2015	2014	2013
0.006374030%	0.006021300%	0.006296120%	0.006126740%	0.005798690%	0.005798690%
\$1,401,506	\$1,430,373	\$2,107,500	\$1,693,252	\$1,410,442	\$1,680,109
\$691,233	\$661,793	\$606,143	\$764,371	\$829,408	\$816,985
202.75%	216.14%	347.69%	221.52%	170.05%	205.65%
77.30%	75.30%	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 (Asset)
Ohio Public Employees Retirement System - OPEB Plan
*Last Five Years (1) **

	2021	2020
County's Proportion of the Net OPEB Liability	0.28322294%	0.26948160%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$5,045,844)	\$37,222,409
County's Covered Payroll	\$39,404,473	\$37,920,952
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-12.81%	98.16%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%

(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.

2019	2018	2017
0.27196920%	0.27144900%	0.27263700%
\$35,458,363	\$29,477,361	\$27,537,264
\$36,711,908	\$35,825,383	\$35,597,618
96.59%	82.28%	77.36%
46.33%	54.14%	54.04%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net OPEB Liability (Asset)	0.005269721%	0.005717790%	0.006221020%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$111,108)	(\$100,489)	(\$103,034)
County's Covered Payroll	\$634,929	\$719,507	\$777,279
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-17.50%	-13.97%	-13.26%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	182.10%	174.70%

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

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

See accompanying notes to required supplementary information.

<u>2018</u>	<u>2017</u>
0.006374030%	0.006021300%
(\$102,424)	\$234,929
\$691,233	\$661,793
-14.82%	35.50%
176.00%	47.10%

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

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,266,763	\$5,638,657	\$5,422,186	\$5,250,326
Contributions in Relation to the Contractually Required Contribution	<u>(6,266,763)</u>	<u>(5,638,657)</u>	<u>(5,422,186)</u>	<u>(5,250,326)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$42,522,668	\$38,241,973	\$36,767,502	\$35,583,808
Contributions as a Percentage of Covered Payroll	<u>14.74%</u>	<u>14.74%</u>	<u>14.75%</u>	<u>14.75%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$146,072	\$126,837	\$112,946	\$113,133
Contributions in Relation to the Contractually Required Contribution	<u>(146,072)</u>	<u>(126,837)</u>	<u>(112,946)</u>	<u>(113,133)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,043,371	\$905,979	\$806,757	\$808,093
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPERS Plan (2)				
Contractually Required Contribution	\$54,776	\$46,500	\$46,138	\$45,124
Contributions in Relation to the Contractually Required Contribution	<u>(54,776)</u>	<u>(46,500)</u>	<u>(46,138)</u>	<u>(45,124)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$43,892,068	\$39,404,473	\$37,920,952	\$36,711,908
Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</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 required supplementary information.

2017	2016	2015	2014	2013
\$4,781,015	\$4,413,690	\$4,262,745	\$4,043,186	\$4,309,411
<u>(4,781,015)</u>	<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>	<u>\$0</u>
\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
<u>13.76%</u>	<u>12.73%</u>	<u>12.75%</u>	<u>12.75%</u>	<u>13.72%</u>
\$94,138	\$78,446	\$77,245	\$68,831	\$80,384
<u>(94,138)</u>	<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>	<u>\$0</u>
\$724,138	\$653,717	\$643,708	\$573,592	\$618,338
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$390,636	\$730,619	\$709,150	\$668,475	\$344,865
<u>(390,636)</u>	<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>	<u>\$0</u>
\$35,825,383	\$35,597,618	\$34,337,908	\$32,470,611	\$32,098,035
<u>1.09%</u>	<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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability				
Contractually Required Contribution	\$90,436	\$88,890	\$100,731	\$108,819
Contributions in Relation to the Contractually Required Contribution	<u>(90,436)</u>	<u>(88,890)</u>	<u>(100,731)</u>	<u>(108,819)</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	\$645,971	\$634,929	\$719,507	\$777,279
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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$96,773	\$92,651	\$84,860	\$103,454	\$107,823	\$106,208
<u>(96,773)</u>	<u>(92,651)</u>	<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>	<u>(106,208)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14.00%	14.00%	14.00%	13.53%	13.00%	13.00%
\$0	\$0	\$0	\$3,241	\$8,294	\$8,170
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,241)</u>	<u>(8,294)</u>	<u>(8,170)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$691,233	\$661,793	\$606,143	\$764,371	\$829,408	\$816,985
0.00%	0.00%	0.00%	0.43%	1.00%	1.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use 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.

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.

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post - January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

	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 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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.

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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

Changes in Benefit Terms – STRS OPEB

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

Fairfield County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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.

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 610,499	\$ 739,139	\$ 658,676	\$ 80,463
Fringe Benefits	249,965	298,085	277,692	20,393
Contractual Services	765,750	860,971	726,817	134,154
Materials and Supplies	21,953	38,500	32,513	5,987
Capital Outlay	58,329	110,829	74,495	36,334
Total Commissioners	1,706,496	2,047,524	1,770,193	277,331
Economic Development:				
Personal Services	177,177	189,177	186,845	2,332
Fringe Benefits	96,776	96,791	81,133	15,658
Contractual Services	476,333	491,216	473,812	17,404
Materials and Supplies	300	1,800	846	954
Capital Outlay	268,732	224,249	216,820	7,429
Other	21,300	66,800	66,800	-
Total Economic Development	1,040,618	1,070,033	1,026,256	43,777
Auditor:				
Personal Services	641,245	711,245	710,580	665
Fringe Benefits	300,642	260,642	259,274	1,368
Contractual Services	439,195	453,005	447,568	5,437
Materials and Supplies	24,759	19,889	14,584	5,305
Total Auditor	1,405,841	1,444,781	1,432,006	12,775
Treasurer:				
Personal Services	300,061	305,761	303,064	2,697
Fringe Benefits	170,740	170,740	167,665	3,075
Contractual Services	76,700	76,700	57,536	19,164
Materials and Supplies	2,500	2,500	773	1,727
Capital Outlay	15,500	9,800	498	9,302
Total Treasurer	565,501	565,501	529,536	35,965
Prosecuting Attorney:				
Personal Services	1,095,563	1,236,161	1,226,762	9,399
Fringe Benefits	463,800	494,448	442,749	51,699
Contractual Services	12,500	12,500	11,810	690
Materials and Supplies	10,000	10,000	9,972	28
Capital Outlay	54,000	54,000	54,000	-
Other	72,782	72,782	72,782	-
Total Prosecuting Attorney	1,708,645	1,879,891	1,818,075	61,816
Geographical Information System:				
Personal Services	100,300	72,680	71,967	713
Fringe Benefits	37,144	25,764	24,391	1,373
Contractual Services	131,017	108,730	104,957	3,773
Materials and Supplies	3,000	3,000	798	2,202
Capital Outlay	12,000	18,250	16,376	1,874
Total Geographical Information System	\$ 283,461	\$ 228,424	\$ 218,489	\$ 9,935

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 432,000	\$ 476,000	\$ 473,631	\$ 2,369
Fringe Benefits	178,270	186,600	155,136	31,464
Contractual Services	296,238	326,412	278,942	47,470
Materials and Supplies	85,131	66,980	66,568	412
Capital Outlay	100,625	124,644	103,484	21,160
Total Information Technology	<u>1,092,264</u>	<u>1,180,636</u>	<u>1,077,761</u>	<u>102,875</u>
Board of Elections:				
Personal Services	810,754	810,754	753,202	57,552
Fringe Benefits	343,796	343,796	326,487	17,309
Contractual Services	378,956	377,266	335,823	41,443
Materials and Supplies	83,708	83,698	10,948	72,750
Capital Outlay	64,596	64,596	33,042	31,554
Total Board of Elections	<u>1,681,810</u>	<u>1,680,110</u>	<u>1,459,502</u>	<u>220,608</u>
Maintenance and Operation:				
Personal Services	456,200	478,200	454,084	24,116
Fringe Benefits	292,489	270,489	226,524	43,965
Contractual Services	2,326,230	2,140,253	1,996,776	143,477
Materials and Supplies	548,362	498,062	400,188	97,874
Capital Outlay	279,123	424,964	319,941	105,023
Total Maintenance and Operation	<u>3,902,404</u>	<u>3,811,968</u>	<u>3,397,513</u>	<u>414,455</u>
Recorder:				
Personal Services	206,283	206,283	202,641	3,642
Fringe Benefits	136,371	136,371	92,425	43,946
Contractual Services	17,825	17,510	9,468	8,042
Materials and Supplies	2,000	2,000	903	1,097
Total Recorder	<u>362,479</u>	<u>362,164</u>	<u>305,437</u>	<u>56,727</u>
Human Resources:				
Personal Services	243,400	269,500	268,373	1,127
Fringe Benefits	68,265	82,465	80,688	1,777
Contractual Services	320,477	331,497	320,840	10,657
Materials and Supplies	3,862	25,000	17,825	7,175
Capital Outlay	4,000	4,000	3,518	482
Total Human Resources	<u>640,004</u>	<u>712,462</u>	<u>691,244</u>	<u>21,218</u>
Enterprise Zone:				
Personal Services	2,000	2,000	-	2,000
Fringe Benefits	1,105	1,105	17	1,088
Contractual Services	100	100	-	100
Materials and Supplies	100	100	-	100
Total Enterprise Zone	<u>3,305</u>	<u>3,305</u>	<u>17</u>	<u>3,288</u>
Certificate of Title Administration:				
Personal Services	769,900	818,900	813,390	5,510
Fringe Benefits	451,462	451,462	428,493	22,969
Contractual Services	71,653	60,674	60,613	61
Materials and Supplies	43,516	30,071	21,569	8,502
Total Certificate of Title Administration	<u>\$ 1,336,531</u>	<u>\$ 1,361,107</u>	<u>\$ 1,324,065</u>	<u>\$ 37,042</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 116,201	\$ 112,838	\$ 80,539	\$ 32,299
Capital Outlay	3,600	3,600	1,854	1,746
Total County Recorder Equipment	119,801	116,438	82,393	34,045
Building Department:				
Personal services	4,500	4,500	2,906	1,594
Fringe benefits	2,870	2,870	577	2,293
Contractual Services	43,386	107,000	103,800	3,200
Materials and Supplies	130	130	-	130
Capital Outlay	6,500	6,500	6,400	100
Total Building Department	57,386	121,000	113,683	7,317
Insurance on Property and Persons:				
Contractual Services	573,796	538,869	460,419	78,450
Levy and Assessment:				
Contractual Services	542,145	530,645	518,846	11,799
Total General Government - Legislative and Executive	17,022,487	17,654,858	16,225,435	1,429,423
General Government - Judicial				
Domestic Relations:				
Personal Services	503,284	544,515	517,765	26,750
Fringe Benefits	222,827	194,028	179,410	14,618
Contractual Services	32,470	31,441	19,763	11,678
Materials and Supplies	3,000	4,200	4,200	-
Capital Outlay	8,900	8,900	8,223	677
Total Domestic Relations	770,481	783,084	729,361	53,723
Common Pleas Probation:				
Personal Services	510,000	510,000	499,612	10,388
Fringe Benefits	250,640	259,886	238,068	21,818
Contractual services	393,038	393,038	343,038	50,000
Total Common Pleas Probation	1,153,678	1,162,924	1,080,718	82,206
Common Pleas Court:				
Personal Services	496,000	520,500	487,293	33,207
Fringe Benefits	246,962	261,432	246,040	15,392
Contractual Services	778,371	767,300	635,543	131,757
Materials and Supplies	12,571	12,500	12,468	32
Capital Outlay	12,000	12,000	11,914	86
Total Common Pleas Court	1,545,904	1,573,732	1,393,258	180,474
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	306	306	245	61
Total Jury Commission	1,978	1,978	1,728	250
Juvenile Court:				
Contractual Services	27,100	9,359	9,359	-
Probate Court:				
Personal Services	422,294	449,294	448,782	512
Fringe Benefits	197,387	197,387	191,304	6,083
Contractual Services	65,940	64,200	48,655	15,545
Materials and Supplies	5,077	5,000	4,867	133
Total Probate Court	\$ 690,698	\$ 715,881	\$ 693,608	\$ 22,273

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 796,181	\$ 859,181	\$ 857,075	\$ 2,106
Fringe Benefits	441,712	441,712	423,023	18,689
Contractual Services	150,152	88,366	85,487	2,879
Materials and Supplies	33,222	21,202	15,752	5,450
Capital Outlay	-	1,348	1,348	-
Total Clerk of Courts	<u>1,421,267</u>	<u>1,411,809</u>	<u>1,382,685</u>	<u>29,124</u>
Municipal Court:				
Contractual Services	1,552,655	1,468,484	1,197,168	271,316
Materials and supplies	54,825	35,000	30,000	5,000
Total Municipal Court	<u>1,607,480</u>	<u>1,503,484</u>	<u>1,227,168</u>	<u>276,316</u>
Notary Public Fees:				
Contractual Services	30,000	30,000	-	30,000
Capital Outlay	15,000	15,000	-	15,000
Total Notary Public Fees	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Public Defender:				
Contractual Services	37,232	32,628	32,628	-
Total General Government - Judicial	<u>7,300,818</u>	<u>7,239,879</u>	<u>6,550,513</u>	<u>689,366</u>
Public Safety				
Probation Department:				
Personal Services	1,315,028	1,319,028	1,313,492	5,536
Fringe Benefits	616,997	585,997	555,520	30,477
Contractual Services	567,701	689,703	682,529	7,174
Materials and Supplies	25,504	20,932	15,682	5,250
Capital Outlay	6,750	5,400	4,815	585
Other	10,000	10,000	6,807	3,193
Total Probation Department	<u>2,541,980</u>	<u>2,631,060</u>	<u>2,578,845</u>	<u>52,215</u>
Coroner:				
Personal Services	182,090	147,034	147,034	-
Fringe Benefits	69,850	69,850	62,502	7,348
Contractual Services	279,961	315,068	315,035	33
Materials and Supplies	3,000	2,680	2,332	348
Capital Outlay	10,042	8,862	8,862	-
Total Coroner	<u>544,943</u>	<u>543,494</u>	<u>535,765</u>	<u>7,729</u>
Visitation Center:				
Personal Services	121,600	121,600	105,230	16,370
Fringe Benefits	20,181	20,181	16,324	3,857
Contractual Services	44,660	44,660	24,516	20,144
Materials and Supplies	500	500	-	500
Total Visitation Center	<u>186,941</u>	<u>186,941</u>	<u>146,070</u>	<u>40,871</u>
Sheriff:				
Personal Services	9,771,228	10,191,708	9,296,390	895,318
Fringe Benefits	4,436,999	4,118,774	3,692,899	425,875
Contractual Services	2,423,893	2,166,991	1,907,689	259,302
Materials and Supplies	939,057	910,361	674,052	236,309
Capital Outlay	607,875	925,245	902,092	23,153
Other	57,833	57,833	57,833	-
Total Sheriff	<u>18,236,885</u>	<u>18,370,912</u>	<u>16,530,955</u>	<u>1,839,957</u>
Total Public Safety	<u>\$ 21,510,749</u>	<u>\$ 21,732,407</u>	<u>\$ 19,791,635</u>	<u>\$ 1,940,772</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 405,500	\$ 405,500	\$ 404,260	\$ 1,240
TB Clinics:				
Contractual Services	1,000	1,000	-	1,000
Crippled Children:				
Contractual Services	662,507	459,695	459,695	-
Total Health	1,069,007	866,195	863,955	2,240
Human Services				
Veterans Service Commission:				
Personal Services	403,354	403,354	359,037	44,317
Fringe Benefits	129,310	129,310	94,924	34,386
Contractual Services	1,202,669	991,777	591,382	400,395
Materials and Supplies	59,478	48,363	33,603	14,760
Capital Outlay	135,000	135,000	7,079	127,921
Total Human Services	1,929,811	1,707,804	1,086,025	621,779
Other				
Commissioners Share - Costs:				
Contractual Services	1,427,659	1,629,505	1,586,078	43,427
Miscellaneous:				
Contractual Services.....	171,759	138,366	137,865	501
Other.....	20,500	75,967	65,813	10,154
Total Miscellaneous	192,259	214,333	203,678	10,655
Total Other	1,619,918	1,843,838	1,789,756	54,082
Total Expenditures.....	\$ 50,452,790	\$ 51,044,981	\$ 46,307,319	\$ 4,737,662

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 37,060,425	\$ 603,957	\$ 15,324,404	\$ 52,988,786
Cash and Cash Equivalents in Segregated Accounts	166,354	-	-	166,354
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	70,774	-	41,743	112,517
Receivables:				
Property Taxes	4,685,687	114,077	-	4,799,764
Lodging Taxes	118,142	-	-	118,142
Permissive Motor Vehicle License Tax	215,136	-	-	215,136
Accounts	190,489	-	-	190,489
Interfund	4,071	-	-	4,071
Special Assessments	182,291	310,622	-	492,913
Accrued Interest	1,892	-	-	1,892
Loans	1,138,173	-	-	1,138,173
Intergovernmental	7,351,479	-	39,656	7,391,135
Materials and Supplies Inventory.....	434,100	-	-	434,100
Prepaid Items.....	66,345	-	-	66,345
Total Assets.....	<u>\$ 51,685,358</u>	<u>\$ 1,028,656</u>	<u>\$ 15,405,803</u>	<u>\$ 68,119,817</u>
LIABILITIES				
Accounts Payable.....	\$ 578,992	\$ -	\$ 8,463	\$ 587,455
Contracts Payable.....	299,326	-	818,537	1,117,863
Accrued Wages and Benefits Payable.....	289,186	-	-	289,186
Matured Compensated Absences Payable.....	3,147	-	-	3,147
Retainage Payable.....	70,774	-	41,743	112,517
Interfund Payable.....	2,419,375	-	1,231,005	3,650,380
Employee Payroll Withholdings.....	60,675	-	-	60,675
Intergovernmental Payable.....	484,980	-	4,070	489,050
Total Liabilities.....	<u>4,206,455</u>	<u>-</u>	<u>2,103,818</u>	<u>6,310,273</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	4,522,898	114,077	-	4,636,975
Unavailable Revenue.....	5,249,510	310,622	39,656	5,599,788
Total Deferred Inflows of Resources.....	<u>9,772,408</u>	<u>424,699</u>	<u>39,656</u>	<u>10,236,763</u>
FUND BALANCES				
Nonspendable	500,445	-	-	500,445
Restricted	37,471,411	603,957	4,592,556	42,667,924
Committed.....	-	-	8,834,162	8,834,162
Assigned.....	-	-	11,924	11,924
Unassigned (Deficits).....	(265,361)	-	(176,313)	(441,674)
Total Fund Balances.....	<u>37,706,495</u>	<u>603,957</u>	<u>13,262,329</u>	<u>51,572,781</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 51,685,358</u>	<u>\$ 1,028,656</u>	<u>\$ 15,405,803</u>	<u>\$ 68,119,817</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 4,421,014	\$ 114,077	\$ -	\$ 4,535,091
Lodging Taxes.....	509,171	-	-	509,171
Charges for Services.....	5,946,250	-	-	5,946,250
Licenses and Permits.....	663,011	-	-	663,011
Permissive Motor Vehicle License tax	2,859,874	-	-	2,859,874
Fines and Forfeitures.....	283,955	-	-	283,955
Intergovernmental.....	20,719,317	-	1,572,796	22,292,113
Special Assessments.....	142,422	87,084	-	229,506
Housing Rehabilitation.....	30,603	-	-	30,603
Interest.....	35,152	19,778	-	54,930
Rent.....	-	56,504	112,947	169,451
Donations.....	106,085	-	-	106,085
Other.....	172,416	-	-	172,416
Total Revenues.....	<u>35,889,270</u>	<u>277,443</u>	<u>1,685,743</u>	<u>37,852,456</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	2,742,320	-	-	2,742,320
Judicial	697,286	-	-	697,286
Public Safety	3,011,542	-	-	3,011,542
Public Works	11,014,339	-	-	11,014,339
Health	1,189,608	-	-	1,189,608
Human Services	10,583,653	-	-	10,583,653
Urban Redevelopment and Housing	194,351	-	-	194,351
Intergovernmental.....	1,427,642	-	-	1,427,642
Capital Outlay.....	-	-	4,926,954	4,926,954
Debt Service:				
Principal Retirement	-	2,507,000	-	2,507,000
Interest and Fiscal Charges	-	991,337	6,304	997,641
Issuance Costs	-	161,102	855	161,957
Total Expenditures.....	<u>30,860,741</u>	<u>3,659,439</u>	<u>4,934,113</u>	<u>39,454,293</u>
Excess of Revenues Over (Under) Expenditures.....	<u>5,028,529</u>	<u>(3,381,996)</u>	<u>(3,248,370)</u>	<u>(1,601,837)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	9,100	-	-	9,100
Refunding Bonds Issued.....	-	6,605,000	-	6,605,000
General Obligation Bonds Issued.....	-	-	5,870,000	5,870,000
Premium on Refunding Bonds.....	-	444,103	-	444,103
Premium on General Obligation Bonds.....	-	383,467	-	383,467
Payment to Refunded Bond Escrow Agent.....	-	(6,953,853)	-	(6,953,853)
Transfers In.....	2,249,772	3,099,451	8,885,448	14,234,671
Transfers Out.....	(458,393)	(34)	-	(458,427)
Total Other Financing Sources (Uses).....	<u>1,800,479</u>	<u>3,578,134</u>	<u>14,755,448</u>	<u>20,134,061</u>
Net Changes in Fund Balances.....	6,829,008	196,138	11,507,078	18,532,224
Fund Balances Beginning of Year.....	30,877,487	407,819	1,755,251	33,040,557
Fund Balances End of Year.....	<u>\$ 37,706,495</u>	<u>\$ 603,957</u>	<u>\$ 13,262,329</u>	<u>\$ 51,572,781</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 2021; 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 Electric Vehicle Charging Grant Fund for GAAP reporting. The Voter/Education Pollworker Training Fund had no cash activity or budget during 2021; 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, the Common Pleas Recovery Grant Fund, and the NChip Livescan 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.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2021

	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.....	\$ 524,730	\$ 3,802,659	\$ 4,091,287	\$ 7,118,232	\$ 1,741,355
Cash and Cash Equivalents in Segregated Accounts	-	-	-	164	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	3,643	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor					
Vehicle License Tax	-	-	-	215,136	-
Accounts	-	-	-	590	-
Interfund	-	582	-	1,653	-
Due from Other Funds	-	-	-	-	-
Special Assessments	-	-	-	-	182,291
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	300	209,455	-	3,663,295	-
Materials and Supplies Inventory.....	-	-	-	434,100	-
Prepaid Items.....	-	-	392	9,445	-
Total Assets.....	<u>\$ 525,030</u>	<u>\$ 4,012,696</u>	<u>\$ 4,091,679</u>	<u>\$ 11,446,258</u>	<u>\$ 1,923,646</u>
LIABILITIES					
Accounts Payable.....	\$ 7,549	\$ 4,275	\$ 2,773	\$ 87,289	\$ -
Contracts Payable.....	-	-	49,000	71,664	-
Accrued Wages and Benefits Payable.....	10,741	43,747	40,847	114,413	-
Matured Compensated Absences Payable.....	-	905	-	-	-
Retainage Payable.....	-	-	-	3,643	-
Interfund Payable.....	-	61,350	-	-	1,653
Employee Payroll Withholdings.....	2,205	9,013	8,808	25,827	-
Intergovernmental Payable.....	6,239	25,128	23,185	254,082	-
Total Liabilities.....	<u>26,734</u>	<u>144,418</u>	<u>124,613</u>	<u>556,918</u>	<u>1,653</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	2,461,132	182,291
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,461,132</u>	<u>182,291</u>
FUND BALANCES:					
Nonspendable	-	-	392	443,545	-
Restricted	498,296	3,868,278	3,966,674	7,984,663	1,739,702
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances	<u>498,296</u>	<u>3,868,278</u>	<u>3,967,066</u>	<u>8,428,208</u>	<u>1,739,702</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 525,030</u>	<u>\$ 4,012,696</u>	<u>\$ 4,091,679</u>	<u>\$ 11,446,258</u>	<u>\$ 1,923,646</u>

(Continued)

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
\$ 1,374,022	\$ 6,675	\$ 8,476,935	\$ 116,859	\$ 833	\$ 17,140	\$ 1,873,497
-	-	-	-	4,557	-	-
-	-	-	-	-	-	47,348
-	-	-	-	-	-	1,614,419
-	68,913	-	-	-	-	-
-	-	-	-	-	-	-
16,598	-	12,455	-	878	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,692,754	9,144	-	-	85,166
-	-	-	-	-	-	-
-	-	1,908	318	-	-	-
<u>\$ 1,390,620</u>	<u>\$ 75,588</u>	<u>\$ 10,184,052</u>	<u>\$ 126,321</u>	<u>\$ 6,268</u>	<u>\$ 17,140</u>	<u>\$ 3,620,430</u>
\$ 1,996	\$ -	\$ 398,967	\$ 1,820	\$ 1,935	\$ -	\$ -
-	-	-	-	-	-	-
10,084	-	3,653	11,672	-	-	-
-	-	-	2,242	-	-	-
-	-	-	-	-	-	47,348
-	-	994,368	18,169	-	-	-
1,115	-	980	1,985	-	-	-
4,089	75,588	4,267	6,382	-	-	-
<u>17,284</u>	<u>75,588</u>	<u>1,402,235</u>	<u>42,270</u>	<u>1,935</u>	<u>-</u>	<u>47,348</u>
-	-	-	-	-	-	1,559,149
9,547	-	1,150,616	-	332	-	140,436
<u>9,547</u>	<u>-</u>	<u>1,150,616</u>	<u>-</u>	<u>332</u>	<u>-</u>	<u>1,699,585</u>
-	-	1,908	318	-	-	-
1,363,789	-	7,629,293	83,733	4,001	17,140	1,873,497
-	-	-	-	-	-	-
<u>1,363,789</u>	<u>-</u>	<u>7,631,201</u>	<u>84,051</u>	<u>4,001</u>	<u>17,140</u>	<u>1,873,497</u>
<u>\$ 1,390,620</u>	<u>\$ 75,588</u>	<u>\$ 10,184,052</u>	<u>\$ 126,321</u>	<u>\$ 6,268</u>	<u>\$ 17,140</u>	<u>\$ 3,620,430</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2021

	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.....	\$ 6,610	\$ 3,338	\$ 575,384	\$ 133,688	\$ 670,664
Cash and Cash Equivalents in Segregated Accounts	-	-	106,318	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	19,783
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	49,229	-	-	-
Permissive Motor	-	-	-	-	-
Vehicle License Tax	-	-	-	-	-
Accounts	-	-	40,126	-	-
Interfund	-	-	-	-	7
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	96,094
Intergovernmental	-	-	3,233	-	643,722
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	5,156	-	-
Total Assets.....	<u>\$ 6,610</u>	<u>\$ 52,567</u>	<u>\$ 730,217</u>	<u>\$ 133,688</u>	<u>\$ 1,430,270</u>
LIABILITIES					
Accounts Payable.....	\$ 148	\$ -	\$ 12,601	\$ 1,977	\$ 251
Contracts Payable.....	-	-	-	-	178,662
Accrued Wages and Benefits Payable.....	-	-	5,494	-	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	19,783
Interfund Payable.....	-	-	-	-	611,000
Employee Payroll Withholdings.....	-	-	1,185	-	-
Intergovernmental Payable.....	42	-	3,382	-	50,847
Total Liabilities.....	<u>190</u>	<u>-</u>	<u>22,662</u>	<u>1,977</u>	<u>860,543</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	-	511,529
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>511,529</u>
FUND BALANCES:					
Nonspendable	-	-	5,156	-	-
Restricted	6,420	52,567	702,399	131,711	58,198
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances	<u>6,420</u>	<u>52,567</u>	<u>707,555</u>	<u>131,711</u>	<u>58,198</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 6,610</u>	<u>\$ 52,567</u>	<u>\$ 730,217</u>	<u>\$ 133,688</u>	<u>\$ 1,430,270</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
\$ 113,725	\$ 2,536,634	\$ 398,565	\$ 106,747	\$ 1,862,786	\$ 1,046,392	\$ 152,490
-	-	-	-	41,751	13,564	-
-	-	-	-	-	-	-
-	3,071,268	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	57,162	62,680	-
-	-	111	190	1,520	-	8
-	-	-	-	-	-	-
-	-	1,892	-	-	-	-
-	-	1,042,079	-	-	-	-
89,767	106,280	-	40,000	16,732	610,643	-
-	-	-	-	-	-	-
-	-	-	-	4,319	19,013	-
<u>\$ 203,492</u>	<u>\$ 5,714,182</u>	<u>\$ 1,442,647</u>	<u>\$ 146,937</u>	<u>\$ 1,984,270</u>	<u>\$ 1,752,292</u>	<u>\$ 152,498</u>
\$ 4,244	\$ 4,455	\$ 502	\$ -	\$ 16,964	\$ 15,699	\$ -
-	-	-	-	-	-	-
-	-	-	-	8,734	36,865	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,879	-	100,000	30,000	50,000	392,956	70,000
-	-	-	-	1,785	7,190	-
990	-	-	-	4,869	20,498	-
<u>45,113</u>	<u>4,455</u>	<u>100,502</u>	<u>30,000</u>	<u>82,352</u>	<u>473,208</u>	<u>70,000</u>
-	2,963,749	-	-	-	-	-
-	<u>213,799</u>	<u>70</u>	<u>40,000</u>	<u>17,203</u>	<u>432,061</u>	<u>-</u>
-	<u>3,177,548</u>	<u>70</u>	<u>40,000</u>	<u>17,203</u>	<u>432,061</u>	<u>-</u>
-	-	-	-	4,319	19,013	-
158,379	2,532,179	1,342,075	76,937	1,880,396	1,093,371	82,498
-	-	-	-	-	(265,361)	-
<u>158,379</u>	<u>2,532,179</u>	<u>1,342,075</u>	<u>76,937</u>	<u>1,884,715</u>	<u>847,023</u>	<u>82,498</u>
<u>\$ 203,492</u>	<u>\$ 5,714,182</u>	<u>\$ 1,442,647</u>	<u>\$ 146,937</u>	<u>\$ 1,984,270</u>	<u>\$ 1,752,292</u>	<u>\$ 152,498</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2021

	Target Community Alternative to Prison Fund	Totals
ASSETS		
Equity in Pooled Cash and Cash Equivalents.....	\$ 309,178	\$ 37,060,425
Cash and Cash Equivalents in Segregated Accounts	-	166,354
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	70,774
Receivables:		
Property Taxes	-	4,685,687
Lodging Taxes	-	118,142
Permissive Motor Vehicle License Tax	-	215,136
Accounts	-	190,489
Interfund	-	4,071
Special Assessments	-	182,291
Accrued Interest	-	1,892
Loans	-	1,138,173
Intergovernmental	180,988	7,351,479
Materials and Supplies Inventory.....	-	434,100
Prepaid Items.....	25,794	66,345
Total Assets.....	<u>\$ 515,960</u>	<u>\$ 51,685,358</u>
LIABILITIES		
Accounts Payable.....	\$ 15,547	\$ 578,992
Contracts Payable.....	-	299,326
Accrued Wages and Benefits Payable.....	2,936	289,186
Matured Compensated Absences Payable.....	-	3,147
Retainage Payable.....	-	70,774
Interfund Payable.....	50,000	2,419,375
Employee Payroll Withholdings.....	582	60,675
Intergovernmental Payable.....	5,392	484,980
Total Liabilities.....	<u>74,457</u>	<u>4,206,455</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes not Levied to Finance Current Year Operations.....	-	4,522,898
Unavailable Revenue.....	90,494	5,249,510
Total Deferred Inflows of Resources.....	<u>90,494</u>	<u>9,772,408</u>
FUND BALANCES:		
Nonspendable	25,794	500,445
Restricted	325,215	37,471,411
Unassigned (Deficit).....	-	(265,361)
Total Fund Balances	<u>351,009</u>	<u>37,706,495</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 515,960</u>	<u>\$ 51,685,358</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, 2021

	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.....	34,280	486,361	2,378,548	863,595
Licenses and Permits.....	505,621	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	2,859,874
Fines and Forfeitures.....	19,225	-	-	40,783
Intergovernmental.....	3,643	1,283,705	-	7,644,452
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	9,809	-	-	-
Other.....	431	1,293	4,826	29,042
Total Revenues.....	573,009	1,771,359	2,383,374	11,437,746
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	1,912,069	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	9,195,463
Health	449,515	-	-	-
Human Services	-	2,073,365	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Total Expenditures.....	449,515	2,073,365	1,912,069	9,195,463
Excess of Revenues Over (Under) Expenditures	123,494	(302,006)	471,305	2,242,283
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	9,100	-	-	-
Transfers In.....	-	197,229	-	80,000
Transfers Out.....	-	-	-	(253,473)
Total Other Financing Sources (Use).....	9,100	197,229	-	(173,473)
Net Changes in Fund Balances.....	132,594	(104,777)	471,305	2,068,810
Fund Balances (Deficit) Beginning of Year.....	365,702	3,973,055	3,495,761	6,359,398
Fund Balances End of Year.....	\$ 498,296	\$ 3,868,278	\$ 3,967,066	\$ 8,428,208

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	303,025	-	-	-	-
-	847,272	-	101,923	15,491	-	-
-	-	-	-	-	33,328	-
-	-	-	-	-	-	-
-	-	-	6,037,181	347,886	-	-
142,422	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	95,126	-	-	-
-	170	-	120,488	13,791	-	-
<u>142,422</u>	<u>847,442</u>	<u>303,025</u>	<u>6,354,718</u>	<u>377,168</u>	<u>33,328</u>	<u>-</u>
-	507,394	303,025	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	650,470	-	-
142,876	-	-	-	-	-	-
-	-	-	-	-	33,618	-
-	-	-	4,818,222	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>142,876</u>	<u>507,394</u>	<u>303,025</u>	<u>4,818,222</u>	<u>650,470</u>	<u>33,618</u>	<u>-</u>
<u>(454)</u>	<u>340,048</u>	<u>-</u>	<u>1,536,496</u>	<u>(273,302)</u>	<u>(290)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	1,661,051	162,492	-	-
-	-	-	-	-	-	-
-	-	-	<u>1,661,051</u>	<u>162,492</u>	<u>-</u>	<u>-</u>
(454)	340,048	-	3,197,547	(110,810)	(290)	-
1,740,156	1,023,741	-	4,433,654	194,861	4,291	17,140
<u>\$ 1,739,702</u>	<u>\$ 1,363,789</u>	<u>\$ -</u>	<u>\$ 7,631,201</u>	<u>\$ 84,051</u>	<u>\$ 4,001</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, 2021

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund
REVENUES				
Property Taxes.....	\$ 1,523,085	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	206,146	-
Charges for Services.....	-	-	-	448,969
Licenses and Permits.....	-	-	-	124,062
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	126,370
Intergovernmental.....	170,237	710,879	-	2,700
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	1	-	39
Donations.....	-	-	-	1,150
Other.....	-	54	-	-
Total Revenues.....	<u>1,693,322</u>	<u>710,934</u>	<u>206,146</u>	<u>703,290</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	648,341
Public Works	1,522,421	-	153,579	-
Health	-	701,966	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Total Expenditures.....	<u>1,522,421</u>	<u>701,966</u>	<u>153,579</u>	<u>648,341</u>
Excess of Revenues Over (Under) Expenditures	<u>170,901</u>	<u>8,968</u>	<u>52,567</u>	<u>54,949</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(204,920)	-	-	-
Total Other Financing Sources (Use).....	<u>(204,920)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(34,019)	8,968	52,567	54,949
Fund Balances (Deficit) Beginning of Year.....	1,907,516	(2,548)	-	652,606
Fund Balances End of Year.....	<u>\$ 1,873,497</u>	<u>\$ 6,420</u>	<u>\$ 52,567</u>	<u>\$ 707,555</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
\$ -	\$ -	\$ -	\$ 2,897,929	\$ -	\$ -	\$ -
135	-	-	-	-	-	535,072
-	-	-	-	-	-	-
-	-	-	-	-	-	97,577
131,934	625,290	520,902	214,214	458,270	-	115,811
-	-	-	-	-	-	-
-	6,949	-	-	28,684	(715)	-
-	-	-	-	-	-	-
1,601	1	-	-	32	-	92
<u>133,670</u>	<u>632,240</u>	<u>520,902</u>	<u>3,112,143</u>	<u>486,986</u>	<u>(715)</u>	<u>748,552</u>
-	-	-	-	-	19,832	-
156,102	-	-	-	-	-	541,184
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	516,360	2,820,320	-	-	-
-	106,431	-	-	4,548	-	-
-	659,795	-	-	-	-	-
<u>156,102</u>	<u>766,226</u>	<u>516,360</u>	<u>2,820,320</u>	<u>4,548</u>	<u>19,832</u>	<u>541,184</u>
<u>(22,432)</u>	<u>(133,986)</u>	<u>4,542</u>	<u>291,823</u>	<u>482,438</u>	<u>(20,547)</u>	<u>207,368</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	74,000
-	-	-	-	-	-	-
-	-	-	-	-	-	74,000
<u>(22,432)</u>	<u>(133,986)</u>	<u>4,542</u>	<u>291,823</u>	<u>482,438</u>	<u>(20,547)</u>	<u>281,368</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>
<u>\$ 131,711</u>	<u>\$ 58,198</u>	<u>\$ 158,379</u>	<u>\$ 2,532,179</u>	<u>\$ 1,342,075</u>	<u>\$ 76,937</u>	<u>\$ 1,884,715</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, 2021

	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund	Coronavirus Relief Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	234,604	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	1,902,414	73,313	361,976	114,510
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	30,603	-	-
Interest.....	-	194	-	-
Donations.....	-	-	-	-
Other.....	575	-	20	-
Total Revenues.....	2,137,593	104,110	361,996	114,510
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	1,602,730	-	-	110,001
Public Works	-	-	-	-
Health	-	-	-	4,509
Human Services	-	-	355,386	-
Urban Redevelopment and Housing	-	83,372	-	-
Intergovernmental.....	767,847	-	-	-
Total Expenditures.....	2,370,577	83,372	355,386	114,510
Excess of Revenues Over (Under) Expenditures	(232,984)	20,738	6,610	-
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	75,000	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Use).....	75,000	-	-	-
Net Changes in Fund Balances.....	(157,984)	20,738	6,610	-
Fund Balances (Deficit) Beginning of Year.....	1,005,007	61,760	344,399	-
Fund Balances End of Year.....	\$ 847,023	\$ 82,498	\$ 351,009	\$ -

(Continued)

Totals

\$ 4,421,014
509,171
5,946,250
663,011
2,859,874
283,955
20,719,317
142,422
30,603
35,152
106,085
172,416
35,889,270

2,742,320
697,286
3,011,542
11,014,339
1,189,608
10,583,653
194,351
1,427,642
30,860,741

5,028,529

9,100
2,249,772
(458,393)
1,800,479
6,829,008
30,877,487
\$ 37,706,495

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 35,000	\$ 33,980	\$ (1,020)
Licenses and Permits.....	540,000	471,997	(68,003)
Fines and Forfeitures.....	52,250	19,175	(33,075)
Intergovernmental.....	10,500	3,643	(6,857)
Donations.....	8,000	10,587	2,587
Other.....	1,500	431	(1,069)
Total Revenues.....	<u>647,250</u>	<u>539,813</u>	<u>(107,437)</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	273,500	258,804	14,696
Fringe Benefits	123,249	92,333	30,916
Contractual Services	200,239	67,280	132,959
Materials and Supplies	39,665	23,120	16,545
Capital Outlay	14,500	12,125	2,375
Other	250	140	110
Total Expenditures.....	<u>651,403</u>	<u>453,802</u>	<u>197,601</u>
Excess of Revenues Over (Under) Expenditures.....	(4,153)	86,011	90,164
OTHER FINANCING SOURCE			
Sale of Capital Assets.....	-	9,100	9,100
Net Change in Fund Balance.....	(4,153)	95,111	99,264
Fund Balance Beginning of Year	349,280	349,280	-
Prior Year Encumbrances Appropriated.....	6,040	6,040	-
Fund Balance End of Year	<u>\$ 351,167</u>	<u>\$ 450,431</u>	<u>\$ 99,264</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 510,023	\$ 519,693	\$ 9,670
Intergovernmental.....	1,430,231	1,441,904	11,673
Other.....	2,500	711	(1,789)
Total Revenues.....	<u>1,942,754</u>	<u>1,962,308</u>	<u>19,554</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,130,674	1,104,029	26,645
Fringe Benefits	579,749	539,126	40,623
Contractual Services	527,292	448,680	78,612
Materials and Supplies	5,400	3,536	1,864
Capital Outlay	15,000	-	15,000
Total Expenditures.....	<u>2,258,115</u>	<u>2,095,371</u>	<u>162,744</u>
Excess of Revenues Under Expenditures.....	(315,361)	(133,063)	182,298
OTHER FINANCING SOURCE			
Transfers In.....	197,229	197,229	-
Net Change in Fund Balance.....	(118,132)	64,166	182,298
Fund Balance Beginning of Year	3,666,781	3,666,781	-
Fund Balance End of Year	<u>\$ 3,548,649</u>	<u>\$ 3,730,947</u>	<u>\$ 182,298</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,040,100	\$ 2,378,548	\$ 338,448
Other.....	-	4,826	4,826
Total Revenues.....	<u>2,040,100</u>	<u>2,383,374</u>	<u>343,274</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	918,000	912,617	5,383
Fringe Benefits	469,800	390,123	79,677
Contractual Services	1,108,955	718,195	390,760
Materials and Supplies	67,892	22,322	45,570
Capital Outlay	186,904	72,586	114,318
Other	79	79	-
Total Expenditures.....	<u>2,751,630</u>	<u>2,115,922</u>	<u>635,708</u>
Net Change in Fund Balance.....	(711,530)	267,452	978,982
Fund Balance Beginning of Year	3,232,863	3,232,863	-
Prior Year Encumbrances Appropriated.....	264,146	264,146	-
Fund Balance End of Year	<u>\$ 2,785,479</u>	<u>\$ 3,764,461</u>	<u>\$ 978,982</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 610,416	\$ 911,154	\$ 300,738
Permissive Motor Vehicle License Tax.....	2,375,000	2,834,825	459,825
Fines and Forfeitures.....	40,000	39,262	(738)
Intergovernmental.....	6,487,000	7,493,298	1,006,298
Other.....	5,750	29,042	23,292
Total Revenues.....	9,518,166	11,307,581	1,789,415
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	3,301,168	3,167,576	133,592
Fringe Benefits	1,676,607	1,488,050	188,557
Contractual Services	2,365,350	2,068,582	296,768
Materials and Supplies	1,556,648	1,465,204	91,444
Capital Outlay	2,439,500	2,375,672	63,828
Other	10,000	124	9,876
Total Expenditures.....	11,349,273	10,565,208	784,065
Excess of Revenues Over (Under) Expenditures.....	(1,831,107)	742,373	2,573,480
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	5,000	-	(5,000)
Transfers In.....	80,000	80,000	-
Transfers Out.....	(253,473)	(253,473)	-
Total Other Financing Sources (Use).....	(168,473)	(173,473)	(5,000)
Net Change in Fund Balance.....	(1,999,580)	568,900	2,568,480
Fund Balance Beginning of Year.....	3,695,852	3,695,852	-
Prior Year Encumbrances Appropriated.....	1,415,117	1,415,117	-
Fund Balance End of Year.....	\$ 3,111,389	\$ 5,679,869	\$ 2,568,480

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 142,422	\$ 142,422
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	162,531	149,539	12,992
Net Change in Fund Balance.....	(162,531)	(7,117)	155,414
Fund Balance Beginning of Year	1,748,472	1,748,472	-
Fund Balance End of Year	<u>\$ 1,585,941</u>	<u>\$ 1,741,355</u>	<u>\$ 155,414</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 750,000	\$ 817,094	\$ 67,094
Other.....	-	170	170
Total Revenues.....	<u>750,000</u>	<u>817,264</u>	<u>67,264</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	279,000	250,348	28,652
Fringe Benefits	102,180	96,145	6,035
Contractual Services	381,400	158,368	223,032
Materials and Supplies	2,500	203	2,297
Capital Outlay	3,000	-	3,000
Total Expenditures.....	<u>768,080</u>	<u>505,064</u>	<u>263,016</u>
Net Change in Fund Balance.....	(18,080)	312,200	330,280
Fund Balance Beginning of Year	<u>1,026,071</u>	<u>1,026,071</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 1,007,991</u></u>	<u><u>\$ 1,338,271</u></u>	<u><u>\$ 330,280</u></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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ -	\$ 281,331	\$ 281,331
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services	-	281,091	(281,091)
Net Change in Fund Balance.....	-	240	240
Fund Balance Beginning of Year	6,435	6,435	-
Fund Balance End of Year	<u>\$ 6,435</u>	<u>\$ 6,675</u>	<u>\$ 240</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 105,983	\$ 76,445	\$ (29,538)
Intergovernmental	4,535,355	6,162,790	1,627,435
Donations	83,679	105,568	21,889
Other	133,298	119,617	(13,681)
Total Revenues	<u>4,858,315</u>	<u>6,464,420</u>	<u>1,606,105</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Personal Services	109,602	88,131	21,471
Fringe Benefits	49,498	31,322	18,176
Contractual Services	6,463,602	5,131,920	1,331,682
Materials and Supplies	4,635	1,876	2,759
Capital Outlay	15,529	13,000	2,529
Total Expenditures	<u>6,642,866</u>	<u>5,266,249</u>	<u>1,376,617</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,784,551)</u>	<u>1,198,171</u>	<u>2,982,722</u>
OTHER FINANCING SOURCES (USE)			
Advances In	-	301,689	301,689
Advances Out	-	(456,593)	(456,593)
Transfers In	1,661,051	1,661,051	-
Total Other Financing Sources (Use)	<u>1,661,051</u>	<u>1,506,147</u>	<u>(154,904)</u>
Net Change in Fund Balance	(123,500)	2,704,318	2,827,818
Fund Balance Beginning of Year	5,259,775	5,259,775	-
Fund Balance End of Year	<u>\$ 5,136,275</u>	<u>\$ 7,964,093</u>	<u>\$ 2,827,818</u>

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 22,050	\$ 15,491	\$ (6,559)
Intergovernmental.....	417,115	342,710	(74,405)
Interest.....	2,000	-	(2,000)
Other.....	2,000	13,791	11,791
Total Revenues.....	443,165	371,992	(71,173)
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	210,444	208,095	2,349
Fringe Benefits	55,952	49,255	6,697
Contractual Services	392,387	302,570	89,817
Materials and Supplies	47,587	46,666	921
Capital Outlay	35,368	30,599	4,769
Total Expenditures.....	741,738	637,185	104,553
Excess of Revenues Under Expenditures.....	(298,573)	(265,193)	33,380
OTHER FINANCING SOURCES (USE)			
Advances In	-	18,169	18,169
Advances Out	-	(53,585)	(53,585)
Transfers In	165,932	162,492	(3,440)
Total Other Financing Sources (Use).....	165,932	127,076	(38,856)
Net Change in Fund Balance.....	(132,641)	(138,117)	(5,476)
Fund Balance Beginning of Year	252,878	252,878	-
Fund Balance End of Year	\$ 120,237	\$ 114,761	\$ (5,476)

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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 33,772	\$ (2,228)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	33,772	2,228
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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,435,000	\$ 1,525,001	\$ 90,001
Intergovernmental.....	166,200	170,237	4,037
Total Revenues.....	<u>1,601,200</u>	<u>1,695,238</u>	<u>94,038</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	26,400	26,390	10
Capital Outlay	<u>1,543,565</u>	<u>1,541,781</u>	<u>1,784</u>
Total Expenditures.....	<u>1,569,965</u>	<u>1,568,171</u>	<u>1,794</u>
Excess of Revenues Over Expenditures.....	31,235	127,067	95,832
OTHER FINANCING USE			
Transfers Out.....	<u>(204,920)</u>	<u>(204,920)</u>	<u>-</u>
Net Change in Fund Balance.....	(173,685)	(77,853)	95,832
Fund Balance Beginning of Year	<u>1,855,355</u>	<u>1,855,355</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,681,670</u>	<u>\$ 1,777,502</u>	<u>\$ 95,832</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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 710,879	\$ 710,879	\$ -
Interest	-	1	1
Other	28,507	28,561	54
Total Revenues	<u>739,386</u>	<u>739,441</u>	<u>55</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	44,003	44,003	-
Fringe Benefits	28,263	22,816	5,447
Contractual Services	623,362	623,347	15
Materials and Supplies	3,588	3,053	535
Other	39,783	39,783	-
Total Expenditures	<u>738,999</u>	<u>733,002</u>	<u>5,997</u>
Excess of Revenues Over Expenditures	387	6,439	6,052
OTHER FINANCING USE			
Advances Out	-	(440)	(440)
Net Change in Fund Balance	387	5,999	5,612
Fund Balance Beginning of Year	328	328	-
Prior Year Encumbrances Appropriated	59	59	-
Fund Balance End of Year	<u>\$ 774</u>	<u>\$ 6,386</u>	<u>\$ 5,612</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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ 200,000	\$ 188,867	\$ (11,133)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	200,000	188,747	11,253
Net Change in Fund Balance.....	-	120	120
Fund Balance Beginning of Year	3,218	3,218	-
Fund Balance End of Year	<u>\$ 3,218</u>	<u>\$ 3,338</u>	<u>\$ 120</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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 700,000	\$ 443,178	\$ (256,822)
Licenses and Permits.....	125,000	123,659	(1,341)
Fines and Forfeitures.....	116,200	124,158	7,958
Intergovernmental.....	2,700	2,700	-
Donations.....	50	1,150	1,100
Total Revenues.....	<u>943,950</u>	<u>694,845</u>	<u>(249,105)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	128,612	124,365	4,247
Fringe Benefits	65,049	64,239	810
Contractual Services	372,333	182,975	189,358
Materials and Supplies	467,432	210,758	256,674
Capital outlay	55,400	53,493	1,907
Other	435	435	-
Total Expenditures.....	<u>1,089,261</u>	<u>636,265</u>	<u>452,996</u>
Net Change in Fund Balance.....	(145,311)	58,580	203,891
Fund Balance Beginning of Year	314,688	314,688	-
Prior Year Encumbrances Appropriated.....	186,073	186,073	-
Fund Balance End of Year	<u>\$ 355,450</u>	<u>\$ 559,341</u>	<u>\$ 203,891</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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 135	\$ 135
Intergovernmental.....	154,125	142,442	(11,683)
Other.....	-	1,601	1,601
Total Revenues.....	<u>154,125</u>	<u>144,178</u>	<u>(9,947)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	102,615	92,104	10,511
Fringe Benefits	39,001	38,736	265
Contractual Services	<u>127,226</u>	<u>107,729</u>	<u>19,497</u>
Total Expenditures.....	<u>268,842</u>	<u>238,569</u>	<u>30,273</u>
Excess of Revenues Under Expenditures.....	(114,717)	(94,391)	20,326
OTHER FINANCING USE			
Advances Out.....	-	(37,212)	(37,212)
Net Change in Fund Balance.....	(114,717)	(131,603)	(16,886)
Fund Balance Beginning of Year	186,944	186,944	-
Prior Year Encumbrances Appropriated.....	<u>22,404</u>	<u>22,404</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 94,631</u>	<u>\$ 77,745</u>	<u>\$ (16,886)</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ -	\$ (800)
Loans.....	17,000	14,474	(2,526)
Intergovernmental.....	1,248,252	517,006	(731,246)
Interest.....	5,200	7,162	1,962
Other.....	46	1	(45)
Total Revenues.....	<u>1,271,298</u>	<u>538,643</u>	<u>(732,655)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,200	-	1,200
Fringe Benefits	816	10	806
Contractual Services	350,818	133,520	217,298
Capital Outlay	814,856	387,178	427,678
Other	892	892	-
Total Expenditures.....	<u>1,168,582</u>	<u>521,600</u>	<u>646,982</u>
Excess of Revenues Over Expenditures.....	<u>102,716</u>	<u>17,043</u>	<u>(85,673)</u>
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	586,000	586,000
Advances Out.....	-	(300,000)	(300,000)
Total Other Financing Source (Use).....	<u>-</u>	<u>286,000</u>	<u>286,000</u>
Net Change in Fund Balance.....	102,716	303,043	200,327
Fund Balance Beginning of Year	387,404	387,404	-
Fund Balance End of Year	<u>\$ 490,120</u>	<u>\$ 690,447</u>	<u>\$ 200,327</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 631,622	\$ 497,475	\$ (134,147)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	622,767	521,985	100,782
Materials and Supplies	3,737	1,371	2,366
Capital Outlay	4,000	69	3,931
Total Expenditures.....	<u>630,504</u>	<u>523,425</u>	<u>107,079</u>
Net Change in Fund Balance.....	1,118	(25,950)	(27,068)
Fund Balance Beginning of Year	116,358	116,358	-
Prior Year Encumbrances Appropriated.....	<u>21,367</u>	<u>21,367</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 138,843</u></u>	<u><u>\$ 111,775</u></u>	<u><u>\$ (27,068)</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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive - (Negative)
REVENUES			
Property Taxes.....	\$ 2,735,200	\$ 2,901,683	\$ 166,483
Intergovernmental.....	207,200	214,214	7,014
Total Revenues.....	2,942,400	3,115,897	173,497
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,843,028	2,840,819	2,209
Net Change in Fund Balance.....	99,372	275,078	175,706
Fund Balance Beginning of Year	2,127,781	2,127,781	-
Prior Year Encumbrances Appropriated.....	25,885	25,885	-
Fund Balance End of Year	<u>\$ 2,253,038</u>	<u>\$ 2,428,744</u>	<u>\$ 175,706</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 550	\$ -	\$ (550)
Intergovernmental.....	913,000	458,270	(454,730)
Loans.....	54,500	112,532	58,032
Interest.....	27,400	27,999	599
Other.....	-	32	32
Total Revenues.....	<u>995,450</u>	<u>598,833</u>	<u>(396,617)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	42,100	218	41,882
Fringe Benefits	5,196	387	4,809
Contractual Services	<u>1,079,665</u>	<u>533,914</u>	<u>545,751</u>
Total Expenditures.....	<u>1,126,961</u>	<u>534,519</u>	<u>592,442</u>
Excess of Revenues Over (Under) Expenditures.....	(131,511)	64,314	195,825
OTHER FINANCING SOURCE			
Advances In.....	-	100,000	100,000
Net Change in Fund Balance.....	(131,511)	164,314	295,825
Fund Balance Beginning of Year	<u>234,251</u>	<u>234,251</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 102,740</u>	<u>\$ 398,565</u>	<u>\$ 295,825</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ -	\$ 3,305	\$ 3,305
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	3,305	3,305
Fund Balance Beginning of Year	38,121	38,121	-
Fund Balance End of Year	<u>\$ 38,121</u>	<u>\$ 41,426</u>	<u>\$ 3,305</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 1,011	\$ 1,011
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	1,011	1,011
Fund Balance Beginning of Year	30,199	30,199	-
Fund Balance End of Year	<u>\$ 30,199</u>	<u>\$ 31,210</u>	<u>\$ 1,011</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 69	\$ 69	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Contractual Services	33,094	33,094	-
Other	4,364	4,364	-
Total Expenditures.....	37,458	37,458	-
Net Change in Fund Balance.....	(37,389)	(37,389)	-
Fund Balance Beginning of Year	31,039	31,039	-
Prior Year Encumbrances Appropriated.....	6,350	6,350	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ELECTRIC VEHICLE CHARGING GRANT FUND For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 30,000	\$ -	\$ (30,000)
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Electric Vehicle Charging Grant:			
Contractual Services	30,000	30,000	-
Excess of Revenues Under Expenditures.....	-	(30,000)	(30,000)
OTHER FINANCING SOURCE			
Advances In	-	30,000	30,000
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMPUTERIZED LEGAL RESEARCH FUND
For the Year Ended December 31, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 19,738	\$ 19,496	\$ (242)
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	3,000	405	2,595
Capital Outlay	15,738	6,097	9,641
Total Expenditures.....	18,738	6,502	12,236
Net Change in Fund Balance.....	1,000	12,994	11,994
Fund Balance Beginning of Year	89,559	89,559	-
Prior Year Encumbrances Appropriated.....	221	221	-
Fund Balance End of Year	<u>\$ 90,780</u>	<u>\$ 102,774</u>	<u>\$ 11,994</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 191,300	\$ 197,387	\$ 6,087
Intergovernmental.....	50	2,601	2,551
Other.....	-	79	79
Total Revenues.....	<u>191,350</u>	<u>200,067</u>	<u>8,717</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services	162,528	162,021	507
Fringe Benefits	79,471	77,978	1,493
Contractual Services	41,723	9,160	32,563
Materials and Supplies	2,500	198	2,302
Capital Outlay	1,500	-	1,500
Total Expenditures.....	<u>287,722</u>	<u>249,357</u>	<u>38,365</u>
Excess of Revenues Under Expenditures.....	(96,372)	(49,290)	47,082
OTHER FINANCING SOURCE			
Transfer In.....	44,000	44,000	-
Net Change in Fund Balance.....	(52,372)	(5,290)	47,082
Fund Balance Beginning of Year	162,486	162,486	-
Fund Balance End of Year	<u>\$ 110,114</u>	<u>\$ 157,196</u>	<u>\$ 47,082</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 108,000	\$ 172,457	\$ 64,457
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	10,500	3,000	7,500
Capital Outlay	82,278	55,778	26,500
Total Expenditures.....	92,778	58,778	34,000
Net Change in Fund Balance.....	15,222	113,679	98,457
Fund Balance Beginning of Year	810,084	810,084	-
Fund Balance End of Year	\$ 825,306	\$ 923,763	\$ 98,457

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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 18,314	\$ 3,874	\$ (14,440)
Other.....	-	2	2
Total Revenues.....	<u>18,314</u>	<u>3,876</u>	<u>(14,438)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services	4,606	4,584	22
Fringe Benefits	782	740	42
Contractual Services	10,583	350	10,233
Materials and Supplies	2,500	-	2,500
Total Expenditures.....	<u>18,471</u>	<u>5,674</u>	<u>12,797</u>
Net Change in Fund Balance.....	(157)	(1,798)	(1,641)
Fund Balance Beginning of Year	47,093	47,093	-
Fund Balance End of Year	<u>\$ 46,936</u>	<u>\$ 45,295</u>	<u>\$ (1,641)</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 115,215	\$ 123,152	\$ 7,937
Intergovernmental.....	25,000	26,614	1,614
Total Revenues.....	140,215	149,766	9,551
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services	173,459	53,217	120,242
Net Change in Fund Balance.....	(33,244)	96,549	129,793
Fund Balance Beginning of Year	478,239	478,239	-
Fund Balance End of Year	\$ 444,995	\$ 574,788	\$ 129,793

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,900	\$ 3,984	\$ 84
Fines and Forfeitures.....	106,100	92,458	(13,642)
Intergovernmental.....	335	335	-
Other.....	-	3	3
Total Revenues.....	110,335	96,780	(13,555)
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,000	2,914	2,086
Fringe Benefits	2,500	613	1,887
Contractual Services	132,609	124,554	8,055
Materials and Supplies	585	351	234
Capital Outlay	250	-	250
Total Expenditures.....	140,944	128,432	12,512
Excess of Revenues Under Expenditures.....	(30,609)	(31,652)	(1,043)
OTHER FINANCING SOURCE			
Transfer In.....	30,000	30,000	-
Net Change in Fund Balance.....	(609)	(1,652)	(1,043)
Fund Balance Beginning of Year	3,019	3,019	-
Prior year encumbrances appropriated.....	618	618	-
Fund Balance End of Year	\$ 3,028	\$ 1,985	\$ (1,043)

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 82,791	\$ 67,380	\$ (15,411)
Other.....	-	8	8
Total Revenues.....	<u>82,791</u>	<u>67,388</u>	<u>(15,403)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal Services	47,419	37,876	9,543
Fringe Benefits	4,562	2,863	1,699
Contractual Services	<u>19,885</u>	<u>15,695</u>	<u>4,190</u>
Total Expenditures.....	<u>71,866</u>	<u>56,434</u>	<u>15,432</u>
Net Change in Fund Balance.....	10,925	10,954	29
Fund Balance Beginning of Year	<u>29,689</u>	<u>29,689</u>	-
Fund Balance End of Year	<u>\$ 40,614</u>	<u>\$ 40,643</u>	<u>\$ 29</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL NCHIP LIVESCAN GRANT FUND For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 15,760	\$ 15,760	\$ -
EXPENDITURES			
Current:			
General Government - Judicial:			
Nchip Livescan Grant:			
Contractual Services	15,760	15,760	-
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
YOUTH SERVICES FUND**
For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 964,373	\$ 922,844	\$ (41,529)
Other.....	-	280	280
Total Revenues.....	<u>964,373</u>	<u>923,124</u>	<u>(41,249)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	525,255	519,292	5,963
Fringe Benefits	251,251	223,588	27,663
Contractual Services	419,700	265,223	154,477
Materials and Supplies	6,000	716	5,284
Total Expenditures.....	<u>1,202,206</u>	<u>1,008,819</u>	<u>193,387</u>
Net Change in Fund Balance.....	(237,833)	(85,695)	152,138
Fund Balance Beginning of Year	343,076	343,076	-
Prior Year Encumbrances Appropriated.....	17,070	17,070	-
Fund Balance End of Year	<u>\$ 122,313</u>	<u>\$ 274,451</u>	<u>\$ 152,138</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 83,000	\$ 223,392	\$ 140,392
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Contractual Services	81,000	63,984	17,016
Materials and Supplies	10,000	9,759	241
Capital Outlay	15,000	11,335	3,665
Total Expenditures.....	106,000	85,078	20,922
Net Change in Fund Balance.....	(23,000)	138,314	161,314
Fund Balance Beginning of Year	127,167	127,167	-
Fund Balance End of Year	\$ 104,167	\$ 265,481	\$ 161,314

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, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 309,794	\$ 86,949	\$ (222,845)
Other.....	-	121	121
Total Revenues.....	<u>309,794</u>	<u>87,070</u>	<u>(222,724)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	192,143	108,677	83,466
Fringe Benefits	120,647	66,121	54,526
Contractual Services	5,455	5,080	375
Total Expenditures.....	<u>318,245</u>	<u>179,878</u>	<u>138,367</u>
Excess of Revenues Under Expenditures.....	(8,451)	(92,808)	(84,357)
OTHER FINANCING SOURCE			
Transfers In.....	50,000	75,000	25,000
Net Change in Fund Balance	41,549	(17,808)	(59,357)
Fund Balance Beginning of Year	107,029	107,029	-
Fund Balance End of Year	<u>\$ 148,578</u>	<u>\$ 89,221</u>	<u>\$ (59,357)</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 165,000	\$ 170,762	\$ 5,762
Other.....	-	151	151
Total Revenues.....	<u>165,000</u>	<u>170,913</u>	<u>5,913</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	115,740	113,813	1,927
Fringe Benefits	40,707	39,829	878
Contractual Services	38,600	31,986	6,614
Materials and Supplies	1,500	-	1,500
Capital Outlay	14,000	13,240	760
Total Expenditures.....	<u>210,547</u>	<u>198,868</u>	<u>11,679</u>
Net Change in Fund Balance.....	(45,547)	(27,955)	17,592
Fund Balance Beginning of Year	181,937	181,937	-
Fund Balance End of Year	<u>\$ 136,390</u>	<u>\$ 153,982</u>	<u>\$ 17,592</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,912	\$ 185,912	\$ -
Other.....	-	23	23
Total Revenues.....	<u>185,912</u>	<u>185,935</u>	<u>23</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	123,213	120,668	2,545
Fringe Benefits	57,434	57,203	231
Contractual Services	<u>15,247</u>	<u>12,779</u>	<u>2,468</u>
Total Expenditures.....	<u>195,894</u>	<u>190,650</u>	<u>5,244</u>
Excess of Revenues Under Expenditures	<u>(9,982)</u>	<u>(4,715)</u>	<u>5,267</u>
OTHER FINANCING SOURCE (USE)			
Advances In	-	92,956	92,956
Advances Out	-	<u>(97,000)</u>	<u>(97,000)</u>
Total Other Financing Source (Use)	<u>-</u>	<u>(4,044)</u>	<u>(4,044)</u>
Net Change in Fund Balance	(9,982)	(8,759)	1,223
Fund Balance Beginning of Year	<u>116,828</u>	<u>116,828</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 106,846</u>	<u>\$ 108,069</u>	<u>\$ 1,223</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 989,859	\$ 627,847	\$ (362,012)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	989,859	767,847	222,012
Excess of Revenues Under Expenditures.....	-	(140,000)	(140,000)
OTHER FINANCING SOURCE			
Advances In.....	-	140,000	140,000
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
JUSTICE FOR FAMILIES FUND
For the Year Ended December 31, 2021**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 79,750	\$ 48,594	\$ (31,156)
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	18,180	18,135	45
Fringe Benefits	3,360	3,341	19
Contractual Services	29,817	23,777	6,040
Materials and Supplies	3,500	2,394	1,106
Capital Outlay	1,500	-	1,500
Total Expenditures.....	56,357	47,647	8,710
Net Change in Fund Balance.....	23,393	947	(22,446)
Fund Balance Beginning of Year	13,203	13,203	-
Prior Year Encumbrances Appropriated.....	8,021	8,021	-
Fund Balance End of Year	<u>\$ 44,617</u>	<u>\$ 22,171</u>	<u>\$ (22,446)</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 139,048	\$ 62,758	\$ (76,290)
Housing Rehabilitation.....	-	30,603	30,603
Interest.....	-	270	270
Total Revenues.....	139,048	93,631	(45,417)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	159,688	83,372	76,316
Excess of Revenues Over (Under) Expenditures.....	(20,640)	10,259	30,899
OTHER FINANCING SOURCE			
Advances In	-	20,000	20,000
Net Change in Fund Balance.....	(20,640)	30,259	50,899
Fund Balance Beginning of Year	70,641	70,641	-
Fund Balance End of Year	\$ 50,001	\$ 100,900	\$ 50,899

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 361,976	\$ 361,976	\$ -
Other.....	-	20	20
Total Revenues.....	<u>361,976</u>	<u>361,996</u>	<u>20</u>
EXPENDITURES			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services	79,834	76,440	3,394
Fringe Benefits	24,748	16,786	7,962
Contractual Services	280,850	188,722	92,128
Capital Outlay	<u>219,062</u>	<u>38,592</u>	<u>180,470</u>
Total Expenditures.....	<u>604,494</u>	<u>320,540</u>	<u>283,954</u>
Net Change in Fund Balance.....	(242,518)	41,456	283,974
Fund Balance Beginning of Year	<u>267,140</u>	<u>267,140</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,622</u>	<u>\$ 308,596</u>	<u>\$ 283,974</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 50,264	\$ 50,264	\$ -
Interest.....	1,415	1,415	-
Total Revenues.....	<u>51,679</u>	<u>51,679</u>	<u>-</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Coronavirus Relief:			
Contractual Services	36,850	36,850	-
Capital Outlay	88,965	88,965	-
Total General Government - Legislative and Executive	<u>125,815</u>	<u>125,815</u>	<u>-</u>
Public Safety:			
Coronavirus Relief:			
Personal Services	110,001	110,001	-
Contractual Services	10,421	10,421	-
Total Public Safety	<u>120,422</u>	<u>120,422</u>	<u>-</u>
Health:			
Coronavirus Relief:			
Contractual Services	772,668	772,668	-
Human Services:			
Coronavirus Relief:			
Contractual Services	22,251	22,251	-
Total Expenditures.....	<u>1,041,156</u>	<u>1,041,156</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(989,477)	(989,477)	-
OTHER FINANCING USE			
Advances Out.....	-	(52,438)	(52,438)
Net Change in Fund Balance.....	(989,477)	(1,041,915)	(52,438)
Fund Balance Beginning of Year.....	12,595	12,595	-
Prior Year Encumbrances Appropriated.....	1,029,320	1,029,320	-
Fund Balance End of Year.....	<u>\$ 52,438</u>	<u>\$ -</u>	<u>\$ (52,438)</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, 2021

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 91,645	\$ 508,683	\$ 3,629	\$ 603,957
Property Taxes Receivable.....	-	114,077	-	114,077
Special Assessments Receivable.....	310,622	-	-	310,622
Total Assets.....	<u>\$ 402,267</u>	<u>\$ 622,760</u>	<u>\$ 3,629</u>	<u>\$ 1,028,656</u>
LIABILITIES				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	-	114,077	-	114,077
Unavailable Revenue.....	310,622	-	-	310,622
Total Deferred Inflows of Resources.....	<u>310,622</u>	<u>114,077</u>	<u>-</u>	<u>424,699</u>
FUND BALANCES				
Restricted	<u>91,645</u>	<u>508,683</u>	<u>3,629</u>	<u>603,957</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 402,267</u>	<u>\$ 622,760</u>	<u>\$ 3,629</u>	<u>\$ 1,028,656</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**
For the Year Ended December 31, 2021

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Property Taxes.....	\$ -	\$ 114,077	\$ -	\$ -	\$ 114,077
Special Assessments.....	87,084	-	-	-	87,084
Interest.....	19,778	-	-	-	19,778
Rent.....	-	56,504	-	-	56,504
Total Revenues.....	<u>106,862</u>	<u>170,581</u>	<u>-</u>	<u>-</u>	<u>277,443</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	103,000	2,144,000	210,000	50,000	2,507,000
Interest and Fiscal Charges	3,874	968,389	19,074	-	991,337
Issuance costs	-	161,102	-	-	161,102
Total Expenditures.....	<u>106,874</u>	<u>3,273,491</u>	<u>229,074</u>	<u>50,000</u>	<u>3,659,439</u>
Excess of Revenues					
Under Expenditures.....	<u>(12)</u>	<u>(3,102,910)</u>	<u>(229,074)</u>	<u>(50,000)</u>	<u>(3,381,996)</u>
OTHER FINANCING SOURCES (USES)					
Refunding Bonds Issued.....	-	6,605,000	-	-	6,605,000
Premium on Refunding Bonds.....	-	444,103	-	-	444,103
Premium on General Obligation Bonds.....	-	383,467	-	-	383,467
Payment to Refunded Bond Escrow Agent.....	-	(6,953,853)	-	-	(6,953,853)
Transfers In.....	-	2,820,377	229,074	50,000	3,099,451
Transfers Out.....	<u>(34)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34)</u>
Total Other Financing Sources (Uses).....	<u>(34)</u>	<u>3,299,094</u>	<u>229,074</u>	<u>50,000</u>	<u>3,578,134</u>
Net Changes in Fund Balances.....	(46)	196,184	-	-	196,138
Fund Balance Beginning of Year.....	91,691	312,499	3,629	-	407,819
Fund Balance End of Year.....	<u>\$ 91,645</u>	<u>\$ 508,683</u>	<u>\$ 3,629</u>	<u>\$ -</u>	<u>\$ 603,957</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 88,334	\$ 87,084	\$ (1,250)
Interest.....	19,800	19,778	(22)
Total Revenues.....	<u>108,134</u>	<u>106,862</u>	<u>(1,272)</u>
EXPENDITURES			
Current:			
Debt Service:			
Principal Retirement	103,000	103,000	-
Interest and Fiscal Charges	5,100	3,874	1,226
Total Expenditures.....	<u>108,100</u>	<u>106,874</u>	<u>1,226</u>
Excess of Revenues Over (Under) Expenditures.....	34	(12)	(46)
OTHER FINANCING USE			
Transfers Out.....	<u>(34)</u>	<u>(34)</u>	<u>-</u>
Net Change in Fund Balance.....	-	(46)	(46)
Fund Balance Beginning of Year.....	<u>91,691</u>	<u>91,691</u>	<u>-</u>
Fund Balance End of Year.....	<u><u>\$ 91,691</u></u>	<u><u>\$ 91,645</u></u>	<u><u>\$ (46)</u></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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 114,077	\$ 114,077	\$ -
Rent.....	243,677	169,451	(74,226)
Total Revenues.....	<u>357,754</u>	<u>283,528</u>	<u>(74,226)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	2,289,883	2,248,883	41,000
Interest and Fiscal Charges	1,054,651	976,453	78,198
Issuance Costs	170,319	161,102	9,217
Total Expenditures.....	<u>3,514,853</u>	<u>3,386,438</u>	<u>128,415</u>
Excess of Revenues Under Expenditures.....	<u>(3,157,099)</u>	<u>(3,102,910)</u>	<u>54,189</u>
OTHER FINANCING SOURCES (USE)			
Proceeds of Refunding Bonds.....	6,605,000	6,605,000	-
Premium on Refunding Bonds.....	827,570	827,570	-
Payment to Refunded Bond Escrow.....	(6,953,853)	(6,953,853)	-
Transfers In.....	2,904,649	2,820,377	(84,272)
Total Other Financing Sources (Use).....	<u>3,383,366</u>	<u>3,299,094</u>	<u>(84,272)</u>
Net Change in Fund Balance.....	226,267	196,184	(30,083)
Fund Balance Beginning of Year.....	312,499	312,499	-
Fund Balance End of Year.....	<u>\$ 538,766</u>	<u>\$ 508,683</u>	<u>\$ (30,083)</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	210,000	210,000	-
Interest and Fiscal Charges	19,074	19,074	-
Total Expenditures.....	229,074	229,074	-
Excess of Revenues Under Expenditures.....	(229,074)	(229,074)	-
OTHER FINANCING SOURCE			
Transfer In.....	229,074	229,074	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	3,629	3,629	-
Fund Balance End of Year	<u>\$ 3,629</u>	<u>\$ 3,629</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND For the Year Ended December 31, 2021

	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>

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Nonmajor Capital Projects Funds

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

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for prior year transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Road and Bridge Construction Fund	To account for restricted State and federal grants, 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.
Energy Project Fund	To account for debt proceeds restricted for the County's energy conservation project for the County's existing buildings.
Government Services Center Northwest Fund	To account for transfers committed by the County for the purchase and renovation of a new government services center in the Northwest portion of the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2021

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 954,097	\$ 2,709,182	\$ 451,919	\$ 1,912,520
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	-	-	41,743	-
Intergovernmental Receivable.....	39,656	-	-	-
Total Assets.....	<u>\$ 993,753</u>	<u>\$ 2,709,182</u>	<u>\$ 493,662</u>	<u>\$ 1,912,520</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ 8,463	\$ -	\$ -
Contracts Payable.....	120,755	-	-	13,204
Retainage Payable.....	-	-	41,743	-
Interfund Payable.....	1,009,655	221,350	-	-
Intergovernmental Payable.....	-	-	-	4,070
Total Liabilities.....	<u>1,130,410</u>	<u>229,813</u>	<u>41,743</u>	<u>17,274</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue.....	<u>39,656</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	-	-	451,919	-
Committed	-	2,479,369	-	1,883,322
Assigned	-	-	-	11,924
Unassigned (Deficit)	<u>(176,313)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficit).....	<u>(176,313)</u>	<u>2,479,369</u>	<u>451,919</u>	<u>1,895,246</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 993,753</u>	<u>\$ 2,709,182</u>	<u>\$ 493,662</u>	<u>\$ 1,912,520</u>

Energy Project Fund	Government Services Center Northwest Fund	Totals
\$ 4,808,774	\$ 4,487,912	\$ 15,324,404
-	-	41,743
-	-	39,656
<u>\$ 4,808,774</u>	<u>\$ 4,487,912</u>	<u>\$ 15,405,803</u>
\$ -	\$ -	\$ 8,463
668,137	16,441	818,537
-	-	41,743
-	-	1,231,005
-	-	4,070
<u>668,137</u>	<u>16,441</u>	<u>2,103,818</u>
-	-	39,656
4,140,637	-	4,592,556
-	4,471,471	8,834,162
-	-	11,924
-	-	(176,313)
<u>4,140,637</u>	<u>4,471,471</u>	<u>13,262,329</u>
<u>\$ 4,808,774</u>	<u>\$ 4,487,912</u>	<u>\$ 15,405,803</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2021**

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES				
Intergovernmental.....	\$ 216,052	\$ -	\$ 1,356,744	\$ -
Rent.....	-	112,947	-	-
Total Revenues.....	<u>216,052</u>	<u>112,947</u>	<u>1,356,744</u>	<u>-</u>
EXPENDITURES				
Capital Outlay.....	337,713	34,155	1,588,947	1,088,209
Debt Service:				
Interest and Fiscal Charges	-	6,304	-	-
Issuance Costs	-	-	-	-
Total Expenditures.....	<u>337,713</u>	<u>40,459</u>	<u>1,588,947</u>	<u>1,088,209</u>
Excess of Revenues Over (Under) Expenditures	<u>(121,661)</u>	<u>72,488</u>	<u>(232,203)</u>	<u>(1,088,209)</u>
OTHER FINANCING SOURCES				
General Obligation Bonds Issued	-	-	-	-
Transfers In	-	1,300,000	206,498	2,758,950
Total Other Financing Sources	<u>-</u>	<u>1,300,000</u>	<u>206,498</u>	<u>2,758,950</u>
Net Changes in Fund Balances.....	(121,661)	1,372,488	(25,705)	1,670,741
Fund Balances (Deficit) Beginning of Year	<u>(54,652)</u>	<u>1,106,881</u>	<u>477,624</u>	<u>224,505</u>
Fund Balances (Deficit) End of Year	<u>\$ (176,313)</u>	<u>\$ 2,479,369</u>	<u>\$ 451,919</u>	<u>\$ 1,895,246</u>

Financial Management Information System Fund	Energy Project Fund	Government Services Center Northwest Fund	Totals
\$ -	\$ -	\$ -	\$ 1,572,796
-	-	-	112,947
-	-	-	1,685,743
893	1,848,508	28,529	4,926,954
-	-	-	6,304
-	855	-	855
893	1,849,363	28,529	4,934,113
(893)	(1,849,363)	(28,529)	(3,248,370)
-	5,870,000	-	5,870,000
-	120,000	4,500,000	8,885,448
-	5,990,000	4,500,000	14,755,448
(893)	4,140,637	4,471,471	11,507,078
893	-	-	1,755,251
\$ -	\$ 4,140,637	\$ 4,471,471	\$ 13,262,329

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,014,285	\$ 687,108	\$ (327,177)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay	429,669	219,309	210,360
Other	166	166	-
Total Expenditures.....	429,835	219,475	210,360
Excess of Revenues Over Expenditures.....	584,450	467,633	(116,817)
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	421,000	421,000
Advances Out.....	-	(77,385)	(77,385)
Total Other Financing Source (Use).....	-	343,615	343,615
Net Change in Fund Balance.....	584,450	811,248	226,798
Fund Balance Beginning of Year.....	142,849	142,849	-
Fund Balance End of Year.....	\$ 727,299	\$ 954,097	\$ 226,798

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services	10,000	-	10,000
Materials and Supplies	1,000	-	1,000
Capital Outlay	1,338,339	36,040	1,302,299
Total Expenditures.....	1,349,339	36,040	1,313,299
Excess of Revenues Under Expenditures.....	(1,349,339)	(36,040)	1,313,299
OTHER FINANCING SOURCE			
Transfers In.....	1,300,000	1,300,000	-
Net Change in Fund Balance.....	(49,339)	1,263,960	1,313,299
Fund Balance Beginning of Year.....	1,417,035	1,417,035	-
Prior Year Encumbrances Appropriated.....	17,839	17,839	-
Fund Balance End of Year.....	<u>\$ 1,385,535</u>	<u>\$ 2,698,834</u>	<u>\$ 1,313,299</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,975,082	\$ 1,957,430	\$ (17,652)
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Contract Services	39,517	39,517	-
Capital Outlay	2,603,102	2,571,242	31,860
Total Expenditures.....	2,642,619	2,610,759	31,860
Excess of Revenues Under Expenditures.....	(667,537)	(653,329)	14,208
OTHER FINANCING SOURCE			
Transfers In.....	206,498	206,498	-
Net Change in Fund Balance.....	(461,039)	(446,831)	14,208
Fund Balance Beginning of Year.....	432,902	432,902	-
Prior Year Encumbrances Appropriated.....	481,632	481,632	-
Fund Balance End of Year.....	<u>\$ 453,495</u>	<u>\$ 467,703</u>	<u>\$ 14,208</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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Other Revenue.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	2,983,455	2,967,461	15,994
Excess of Revenues Under Expenditures.....	(2,983,455)	(2,967,461)	15,994
OTHER FINANCING SOURCE			
Transfers In.....	2,758,950	2,758,950	-
Net Change in Fund Balance.....	(224,505)	(208,511)	15,994
Fund Balance Beginning of Year.....	224,505	224,505	-
Fund Balance End of Year.....	\$ -	\$ 15,994	\$ 15,994

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FINANCIAL MANAGEMENT INFORMATION SYSTEM FUND For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	893	893	-
Net Change in Fund Balance	(893)	(893)	-
Fund Balance Beginning of Year	893	893	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ENERGY PROJECT FUND

For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Energy Project Fund:			
Capital Outlay	5,989,145	5,989,145	-
Debt Service - Issuance Costs	855	855	-
Total Expenditures.....	5,990,000	5,990,000	-
Excess of Revenues Under Expenditures.....	(5,990,000)	(5,990,000)	-
OTHER FINANCING SOURCES			
General Obligation Bonds Issued.....	5,870,000	5,870,000	-
Transfers In.....	120,000	120,000	-
Total Other Financing Sources.....	5,990,000	5,990,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GOVERNMENT SERVICES CENTER NORTHWEST FUND For the Year Ended December 31, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Government Services Center Northwest Fund:			
Capital Outlay	4,500,000	125,230	4,374,770
Excess of Revenues Under Expenditures.....	(4,500,000)	(125,230)	4,374,770
OTHER FINANCING SOURCE			
Transfers In.....	4,500,000	4,500,000	-
Net Change in Fund Balance.....	-	4,374,770	4,374,770
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	\$ -	\$ 4,374,770	\$ 4,374,770

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 5,541,694	\$ 5,586,182	\$ 44,488
Tap-In Fees.....	1,020,133	1,089,732	69,599
Penalties.....	23,518	68,105	44,587
Deposits.....	140,000	185,053	45,053
Special Assessments.....	40,000	41,043	1,043
Grants.....	37,500	15,140	(22,360)
Proceeds of Refunding Bonds.....	1,230,000	1,230,000	-
Premium on Bonds.....	53,230	53,230	-
Sales of Capital Assets.....	3,500	4,500	1,000
Other Non-Operating Revenues.....	9,711	4,901	(4,810)
Interest.....	8,250	2,356	(5,894)
Total Revenues.....	8,107,536	8,280,242	172,706
EXPENSES			
Personal Services.....	837,961	729,791	108,170
Fringe Benefits.....	353,005	305,007	47,998
Contractual Services.....	2,452,680	1,839,481	613,199
Materials and Supplies.....	238,012	186,887	51,125
Deposits.....	155,500	112,000	43,500
Other operating expenses.....	47,087	8,951	38,136
Capital Outlay.....	1,731,972	783,209	948,763
Principal Retirement.....	1,286,279	1,246,066	40,213
Interest and Fiscal Charges.....	270,470	195,533	74,937
Issuance Costs.....	16,349	16,209	140
Payment to Bond Escrow Agent.....	1,266,881	1,266,881	-
Total Expenses.....	8,656,196	6,690,015	1,966,181
Excess of Revenues Over (Under) Expenses.....	(548,660)	1,590,227	2,138,887
Fund Equity Beginning of Year.....	16,215,006	16,215,006	-
Prior Year Encumbrances Appropriated.....	1,059,305	1,059,305	-
Fund Equity End of Year.....	\$ 16,725,651	\$ 18,864,538	\$ 2,138,887

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,929,582	\$ 4,235,156	\$ 305,574
Tap-In Fees.....	842,063	948,064	106,001
Penalties.....	15,301	47,573	32,272
Special Assessments.....	46,307	43,644	(2,663)
Proceeds of Refunding Bonds.....	1,230,000	1,230,000	-
Premium on Refunding Bonds.....	53,230	53,230	-
Grants.....	37,500	15,140	(22,360)
Sale of Capital Assets.....	8,000	11,500	3,500
Other Non-Operating Revenues.....	500	4,692	4,192
Interest.....	5,500	1,891	(3,609)
Total Revenues.....	6,167,983	6,590,890	422,907
EXPENSES			
Personal Services.....	783,880	534,960	248,920
Fringe Benefits.....	306,372	220,224	86,148
Contractual Services.....	1,258,670	1,123,618	135,052
Materials and Supplies.....	839,361	772,385	66,976
Other Operating Expenses.....	44,054	7,626	36,428
Capital Outlay.....	726,914	235,892	491,022
Principal Retirement.....	1,095,662	994,985	100,677
Interest and Fiscal Charges.....	221,298	153,792	67,506
Issuance costs.....	16,349	16,209	140
Payment to Bond Escrow Agent.....	1,266,881	1,266,881	-
Total Expenses.....	6,559,441	5,326,572	1,232,869
Excess of Revenues Over (Under) Expenses.....	(391,458)	1,264,318	1,655,776
Fund Equity Beginning of Year.....	8,766,305	8,766,305	-
Prior Year Encumbrances Appropriated.....	369,290	369,290	-
Fund Equity End of Year.....	\$ 8,744,137	\$ 10,399,913	\$ 1,655,776

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, 2021

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,325,000	\$ 13,669,076	\$ (1,655,924)
Other non-operating revenues.....	7,327,325	7,300,000	(27,325)
Interest.....	31,000	14,215	(16,785)
Total Revenues.....	<u>22,683,325</u>	<u>20,983,291</u>	<u>(1,700,034)</u>
EXPENSES			
Contractual Services.....	1,025,793	999,018	26,775
Materials and Supplies.....	46,000	26,023	19,977
Claims.....	15,066,000	14,359,360	706,640
Total Expenses.....	<u>16,137,793</u>	<u>15,384,401</u>	<u>753,392</u>
Excess of Revenues Over Expenses.....	6,545,532	5,598,890	(946,642)
Fund Equity Beginning of Year.....	1,069,369	1,069,369	-
Prior Year Encumbrances Appropriated.....	280,447	280,447	-
Fund Equity End of Year.....	<u>\$ 7,895,348</u>	<u>\$ 6,948,706</u>	<u>\$ (946,642)</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, 2021

	Fairfield Department of Health Fund	Other Fiscal Agent Fund	Undivided Monies Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 3,215,287	\$ 5,313,221	\$ 6,266,357
Cash and Cash Equivalents in Segregated Accounts	-	47,439	-
Receivables:			
Property Taxes	-	-	197,872,936
Accounts	-	-	791,664
Special Assessments	-	-	827,416
Intergovernmental	-	-	5,041,176
Tax Increment Financing Receivable	-	-	4,783,044
Total Assets	<u>3,215,287</u>	<u>5,360,660</u>	<u>215,582,593</u>
LIABILITIES			
Accounts Payable	50,085	32,528	-
Intergovernmental Payable	23,196	53,006	11,307,533
Total Liabilities	<u>73,281</u>	<u>85,534</u>	<u>11,307,533</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations	-	-	191,706,404
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	4,783,044
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>196,489,448</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 3,142,006</u>	<u>\$ 5,275,126</u>	<u>\$ 7,785,612</u>

Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 408,911	\$ 377,985	\$ 15,581,761
1,831,799	98,963	1,978,201
-	-	197,872,936
711,725	-	1,503,389
-	-	827,416
-	-	5,041,176
-	-	4,783,044
<u>2,952,435</u>	<u>476,948</u>	<u>227,587,923</u>
677,467	-	760,080
798,508	-	12,182,243
<u>1,475,975</u>	<u>-</u>	<u>12,942,323</u>
-	-	191,706,404
-	-	4,783,044
<u>-</u>	<u>-</u>	<u>196,489,448</u>
<u>\$ 1,476,460</u>	<u>\$ 476,948</u>	<u>\$ 18,156,152</u>

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2021

	Fairfield Department of Health Fund	Other Fiscal Agent Fund
ADDITIONS		
Intergovernmental	\$ -	\$ -
Amounts Received as Fiscal Agent	4,418,528	10,740,829
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	4,418,528	10,740,829
DEDUCTIONS		
Distributions as Fiscal Agent	3,726,490	11,063,900
Distributions of State Funds to Other Governments	-	-
Distributions to the State of Ohio	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-
Fines and Forfeitures Distributions to Other Governments	-	-
Property Tax Distributions to Other Governments	-	-
Tax Increment Financing to Other Governments	-	-
Special Assessment Distributions to Other Governments	-	-
Sheriff Sale Distributions to Other Governments	-	-
Distributions to Individuals	-	-
Total Deductions	3,726,490	11,063,900
Increase (Decrease) in Fiduciary Net Position	692,038	(323,071)
Net Position Beginning of Year	2,449,968	5,598,197
Net Position End of Year	\$ 3,142,006	\$ 5,275,126

Undivided Monies Fund	Miscellaneous Judicial, Public Safety, and Human Services Fund	Other Custodial Fund	Total
\$ 11,923,581	\$ -	\$ -	\$ 11,923,581
-	-	-	15,159,357
534,403	133,838	1,205,331	1,873,572
-	84,008,197	-	84,008,197
181,371,587	-	-	181,371,587
4,041,042	-	-	4,041,042
-	103,080	-	103,080
-	366,415	-	366,415
-	4,420,396	-	4,420,396
-	530,716	-	530,716
<u>197,870,613</u>	<u>89,562,642</u>	<u>1,205,331</u>	<u>303,797,943</u>
-	-	-	14,790,390
11,923,581	-	-	11,923,581
-	366,415	-	366,415
625,217	123,198	1,217,447	1,965,862
-	83,603,646	-	83,603,646
178,847,666	-	-	178,847,666
4,041,042	-	-	4,041,042
155,954	-	-	155,954
-	118,843	-	118,843
-	5,620,148	-	5,620,148
<u>195,593,460</u>	<u>89,832,250</u>	<u>1,217,447</u>	<u>301,433,547</u>
2,277,153	(269,608)	(12,116)	2,364,396
5,508,459	1,746,068	489,064	15,791,756
<u>\$ 7,785,612</u>	<u>\$ 1,476,460</u>	<u>\$ 476,948</u>	<u>\$ 18,156,152</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

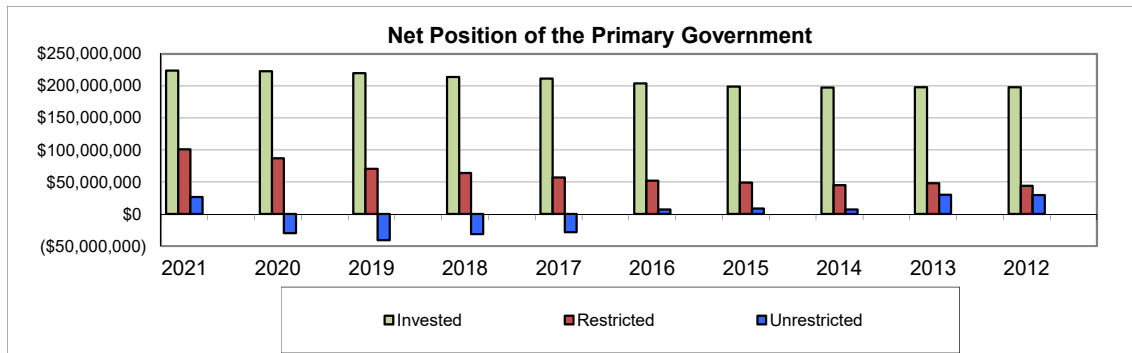
NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2021	2020 (5)	2019 (4)(5)	2018 (2)(3)(4)
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 179,743,153	\$ 179,172,841	\$ 176,457,060	\$ 172,552,741
Restricted for:				
Capital Projects.....	692,674	1,367,928	739,835	1,315,941
Debt Service.....	-	-	5,693	311,061
Other Purposes.....	2,269,268	2,665,331	3,327,004	2,856,288
Real Estate Assessment and Delinquencies.....	5,276,530	4,439,080	4,510,409	5,975,187
Road, Bridge, and Culvert Projects.....	12,566,188	10,221,125	8,050,697	6,863,706
Ditch Maintenance.....	1,921,993	1,891,144	1,849,031	1,882,504
Developmental Disabilities.....	31,644,960	28,814,789	22,196,537	18,701,216
Mental Health.....	14,277,064	11,112,904	7,046,244	5,974,302
Children Services and Children's Trust.....	8,781,817	5,631,165	2,982,130	2,479,558
Child, Adult, and Senior Protective Services	11,925,559	10,556,825	9,627,811	8,348,709
Child Support Enforcement	3,735,792	3,841,166	3,602,167	3,105,545
Community Services (6).....	2,029,641	1,371,142	489,224	-
Juvenile Court Services	121,169	142,584	344,466	379,623
Dog and Kennel Services.....	463,998	348,282	179,453	289,502
Wireless 9-1-1 Services.....	179,003	183,841	156,453	139,677
Youth Services	673,141	563,885	685,253	612,546
Community Development Block Grant.....	569,727	338,167	1,117,788	1,476,020
Economic Development Assistance.....	1,342,145	865,949	842,873	822,850
Court Computer Services.....	1,655,576	1,398,359	1,240,313	1,116,205
Unrestricted.....	(1,972,539)	(52,585,496)	(58,712,305)	(47,758,313)
Total Governmental Activities Net Position.....	<u>277,896,859</u>	<u>212,341,011</u>	<u>186,738,136</u>	<u>187,444,868</u>
Business-Type Activities:				
Net Investment in Capital Assets.....	43,981,883	43,671,496	43,587,308	41,566,246
Restricted for Capital Projects.....	853,355	1,254,857	1,322,137	1,496,326
Restricted for Debt Service.....	25,102	53,543	100,556	154,326
Unrestricted.....	28,823,599	22,736,320	18,051,682	16,496,583
Total Business-Type Activities Net Position.....	<u>73,683,939</u>	<u>67,716,216</u>	<u>63,061,683</u>	<u>59,713,481</u>
Primary Government:				
Net Investment in Capital Assets.....	223,725,036	222,844,337	220,044,368	214,118,987
Restricted for:				
Capital Projects.....	1,546,029	2,622,785	2,061,972	2,812,267
Debt Service.....	25,102	53,543	106,249	465,387
Other Purposes.....	2,269,268	2,665,331	3,327,004	2,856,288
Real Estate Assessment.....	5,276,530	4,439,080	4,510,409	5,975,187
Road, Bridge, and Culvert Projects.....	12,566,188	10,221,125	8,050,697	6,863,706
Ditch Maintenance.....	1,921,993	1,891,144	1,849,031	1,882,504
Developmental Disabilities.....	31,644,960	28,814,789	22,196,537	18,701,216
Mental Health.....	14,277,064	11,112,904	7,046,244	5,974,302
Children Services.....	8,781,817	5,631,165	2,982,130	2,479,558
Child, Adult, and Senior Protective Services	11,925,559	10,556,825	9,627,811	8,348,709
Child Support Enforcement	3,735,792	3,841,166	3,602,167	3,105,545
Community Services (6).....	2,029,641	1,371,142	489,224	-
Juvenile Court Services	121,169	142,584	344,466	379,623
Dog Adoption Center and Shelter Services.....	463,998	348,282	179,453	289,502
Wireless 9-1-1 Services.....	179,003	183,841	156,453	139,677
Youth Services	673,141	563,885	685,253	612,546
Community Development Block Grant.....	569,727	338,167	1,117,788	1,476,020
Economic Development Assistance.....	1,342,145	865,949	842,873	822,850
Court Computer Services.....	1,655,576	1,398,359	1,240,313	1,116,205
Unrestricted.....	26,851,060	(29,849,176)	(40,660,623)	(31,261,730)
Total Primary Government Net Position.....	<u>\$ 351,580,798</u>	<u>\$ 280,057,227</u>	<u>\$ 249,799,819</u>	<u>\$ 247,158,349</u>

- (1) Implemented GASB 68 in 2015 and restated net position in 2014.
- (2) Implemented GASB 75 in 2018 and restated net position in 2017.
- (3) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.
- (4) Implemented GASB 84 in 2019 and restated net position in 2018.
- (5) Implemented GASB 83 in 2020 and restated net position in 2019.
- (6) Prior to 2019 was combined with Other Purposes.

Table 1

	2017 (2)(3)	2016	2015 (1)	2014 (1)	2013	2012
\$	172,092,772	\$ 164,493,791	\$ 162,414,457	\$ 161,056,531	\$ 162,713,111	\$ 162,842,848
	686,899	583,755	699,643	940,425	3,682,653	253,813
	61,658	-	359,461	610,240	566,173	490,573
	1,863,679	2,533,420	2,815,777	1,792,183	1,916,490	2,370,716
	6,280,756	6,053,571	5,437,355	5,307,820	4,505,550	4,510,224
	6,286,312	7,088,413	6,891,207	7,274,665	7,015,755	7,505,146
	1,923,516	1,854,960	1,982,932	1,945,731	1,895,247	1,804,320
	16,241,669	11,497,255	6,648,866	8,193,233	10,793,336	11,609,683
	4,825,203	4,266,567	4,471,257	4,240,990	4,008,361	2,411,669
	2,815,240	2,761,157	3,441,418	2,469,833	1,792,246	1,041,423
	5,542,142	5,172,635	4,774,823	4,325,915	4,285,609	3,853,572
	2,459,626	1,826,987	1,598,661	1,501,467	1,107,672	786,125
	-	-	-	-	-	-
	962,582	1,391,931	2,277,121	2,273,380	2,615,158	2,939,198
	310,427	442,399	486,528	629,524	712,086	730,445
	132,058	102,851	210,404	337,343	510,901	521,169
	604,173	533,702	564,462	426,004	364,051	473,966
	1,109,307	1,201,335	1,151,553	1,094,500	739,631	1,398,757
	806,012	785,687	770,461	756,361	808,288	826,133
	973,424	812,182	821,120	789,319	813,786	766,755
	(41,541,506)	(1,197,021)	1,108,853	(2,586,921)	20,868,863	21,498,655
	184,435,949	212,205,577	208,926,359	203,378,543	231,714,967	228,635,190
	39,080,265	39,342,206	36,395,196	36,156,612	35,078,394	35,202,253
	2,977,688	2,980,688	3,877,584	-	-	-
	-	-	-	-	-	-
	13,176,536	8,360,402	7,301,526	9,602,203	9,068,264	8,077,123
	55,234,489	50,683,296	47,574,306	45,758,815	44,146,658	43,279,376
	211,173,037	203,835,997	198,809,653	197,213,143	197,791,505	198,045,101
	3,664,587	3,564,443	4,577,227	940,425	3,682,653	253,813
	61,658	-	359,461	610,240	566,173	490,573
	1,863,679	2,533,420	2,815,777	1,792,183	1,916,490	2,370,716
	6,280,756	6,053,571	5,437,355	5,307,820	4,505,550	4,510,224
	6,286,312	7,088,413	6,891,207	7,274,665	7,015,755	7,505,146
	1,923,516	1,854,960	1,982,932	1,945,731	1,895,247	1,804,320
	16,241,669	11,497,255	6,648,866	8,193,233	10,793,336	11,609,683
	4,825,203	4,266,567	4,471,257	4,240,990	4,008,361	2,411,669
	2,815,240	2,761,157	3,441,418	2,469,833	1,792,246	1,041,423
	5,542,142	5,172,635	4,774,823	4,325,915	4,285,609	3,853,572
	2,459,626	1,826,987	1,598,661	1,501,467	1,107,672	786,125
	-	-	-	-	-	-
	962,582	1,391,931	2,277,121	2,273,380	2,615,158	2,939,198
	310,427	442,399	486,528	629,524	712,086	730,445
	132,058	102,851	210,404	337,343	510,901	521,169
	604,173	533,702	564,462	426,004	364,051	473,966
	1,109,307	1,201,335	1,151,553	1,094,500	739,631	1,398,757
	806,012	785,687	770,461	756,361	808,288	826,133
	973,424	812,182	821,120	789,319	813,786	766,755
	(28,364,970)	7,163,381	8,410,379	7,015,282	29,937,127	29,575,778
\$	239,670,438	\$ 262,888,873	\$ 256,500,665	\$ 249,137,358	\$ 275,861,625	\$ 271,914,566



Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2021	2020	2019 (3)	2018 (2)(3)
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 9,965,445	\$ 9,094,090	\$ 8,813,267	\$ 8,431,330
Judicial	1,447,444	1,428,762	1,482,597	1,375,155
Public Safety	3,058,104	2,822,842	3,187,325	3,220,867
External Portion	572,011	604,482	597,281	517,820
Public Works	3,937,211	3,265,725	3,444,734	2,269,860
External Portion	260,786	312,486	312,371	242,854
Health	1,399,362	1,465,476	1,688,341	1,730,384
Human Services	5,138,954	5,434,836	3,557,232	4,824,561
External Portion	97,904	46,105	54,922	76,268
Urban Redevelopment and Housing	30,603	20	355	752
Transportation	-	-	-	-
Subtotal Charges for Services	<u>25,907,824</u>	<u>24,474,824</u>	<u>23,138,425</u>	<u>22,689,851</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	339,768	823,796	67,350	1,441,039
Judicial	1,804,620	1,705,156	1,582,978	1,182,320
Public Safety	3,621,316	7,680,246	1,857,276	1,629,603
Intergovernmental	622,199	324,855	369,557	207,129
Public Works	8,187,186	7,571,298	7,202,060	5,824,223
Health	9,117,769	12,242,507	11,483,043	8,670,330
Human Services	17,153,604	18,391,227	16,672,859	15,916,201
Urban Redevelopment and Housing	502,569	105,265	109,410	1,431,412
Intergovernmental	997,785	-	-	-
Transportation	-	-	-	-
Subtotal Operating Grants, Contributions, and Interest	<u>42,346,816</u>	<u>48,844,350</u>	<u>39,344,533</u>	<u>36,302,257</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	60,000
Public Safety	34,450	76,113	-	115,575
Public Works	1,554,410	4,187,478	945,891	2,062,938
Transportation	-	-	-	-
Subtotal Capital Grants, Contributions, and Interest	<u>1,588,860</u>	<u>4,263,591</u>	<u>945,891</u>	<u>2,238,513</u>
Total Governmental Activities				
Program Revenues.....	<u>69,843,500</u>	<u>77,582,765</u>	<u>63,428,849</u>	<u>61,230,621</u>
Business-Type Activities:				
Charges for Services:				
Sewer	5,732,350	5,564,320	5,130,566	4,875,550
Water	4,322,488	4,146,874	3,759,709	3,408,227
Airport Fuel Operations (1)	-	-	-	-
Capital Grants, Contributions, and Interest:				
Sewer	1,230,524	1,522,102	1,657,264	2,227,792
Water	1,040,130	1,230,158	1,009,951	1,789,762
Total Business-Type Activities				
Program Revenues.....	<u>12,325,492</u>	<u>12,463,454</u>	<u>11,557,490</u>	<u>12,301,331</u>
Total Primary Government Program Revenues.....	<u>\$ 82,168,992</u>	<u>\$ 90,046,219</u>	<u>\$ 74,986,339</u>	<u>\$ 73,531,952</u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 2

	2017	2016	2015	2014	2013	2012
\$	8,333,369	\$ 8,394,021	\$ 8,058,346	\$ 7,871,335	\$ 7,688,543	\$ 7,086,073
	1,163,915	838,575	1,108,674	1,215,905	1,279,347	1,371,839
	2,861,655	2,664,604	2,527,068	2,146,720	2,329,434	2,206,063
	629,017	-	-	-	-	-
	2,064,320	2,075,612	1,945,174	1,858,134	1,405,576	1,427,794
	267,226	-	-	-	-	-
	1,525,302	1,496,523	1,362,441	1,523,741	1,216,358	1,487,674
	4,467,222	5,241,666	4,003,871	4,219,410	3,260,781	4,633,527
	60,275	-	-	-	-	-
	530	579	6,129	3,097	284,138	256,977
	202,808	120,761	122,978	105,607	87,536	28,459
	21,575,639	20,832,341	19,134,681	18,943,949	17,551,713	18,498,406
	2,369	164,186	-	89,658	5,163	30,579
	1,747,748	1,255,921	1,816,112	1,443,292	1,548,368	1,376,991
	1,682,496	1,631,693	2,057,067	1,453,724	1,320,457	1,395,873
	108,828	255,070	286,451	206,264	223,380	235,453
	5,786,270	5,816,209	5,856,806	5,736,593	5,701,013	5,440,991
	8,805,817	8,545,984	8,230,176	8,109,986	9,565,051	10,442,528
	14,081,946	11,948,541	14,247,828	13,104,857	12,402,368	11,142,515
	239,909	1,123,783	494,358	1,145,622	531,306	1,034,510
	-	-	-	-	-	-
	3	3	-	-	-	-
	32,455,386	30,741,390	32,988,798	31,289,996	31,297,106	31,099,440
	-	-	-	-	-	-
	-	-	286,830	-	47,083	-
	447,404	1,651,529	975,864	823,185	1,246,172	1,408,811
	339,618	665,805	197,911	186,660	527,441	163,185
	787,022	2,317,334	1,460,605	1,009,845	1,820,696	1,571,996
	54,818,047	53,891,065	53,584,084	51,243,790	50,669,515	51,169,842
	4,141,432	3,999,097	3,806,862	3,749,788	3,631,514	3,542,068
	3,073,906	3,018,959	2,745,871	2,803,454	2,641,997	2,721,405
	269,335	313,112	371,229	365,518	383,476	372,397
	846,107	1,494,915	793,193	1,317,969	279,561	140,029
	2,332,059	945,935	653,836	535,436	286,359	139,087
	10,662,839	9,772,018	8,370,991	8,772,165	7,222,907	6,914,986
\$	65,480,886	\$ 63,663,083	\$ 61,955,075	\$ 60,015,955	\$ 57,892,422	\$ 58,084,828

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2021</u>	<u>2020 (8)</u>	<u>2019 (3)(8)</u>	<u>2018 (2)(3)(7)</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 13,245,603	\$ 18,221,816	\$ 19,695,531	\$ 18,671,259
Intergovernmental	1,526,078	1,811,142	2,361,477	2,369,951
Judicial	4,753,343	7,791,342	8,468,554	7,732,831
Public Safety	14,608,881	25,766,807	27,202,067	24,920,310
Intergovernmental	767,847	365,161	394,013	221,621
External Portion (5)	550,599	588,369	592,073	558,145
Public Works	12,086,624	13,572,530	13,706,603	12,516,225
External Portion (5)	251,024	304,157	309,647	261,766
Health	20,921,971	27,892,750	27,815,291	24,988,893
Human Services	24,375,582	33,755,959	32,870,167	30,703,562
External Portion (5)	94,239	44,876	54,443	82,207
Urban Redevelopment and Housing	216,103	154,410	58,925	299,936
Intergovernmental	659,795	813,729	394,436	561,300
Transportation (6)	325,641	321,951	280,995	-
Interest and Fiscal Charges	1,120,985	1,178,392	1,348,832	1,413,208
Total Governmental Activities Expenses.....	<u>95,504,315</u>	<u>132,583,391</u>	<u>135,553,054</u>	<u>125,301,214</u>
Business-Type Activities:				
Sewer	3,489,485	4,200,989	4,342,334	4,000,837
Water	3,084,967	3,664,568	3,647,143	3,742,892
Airport Fuel Operations (1)	-	-	-	-
Total Business-Type Activities Expenses.....	<u>6,574,452</u>	<u>7,865,557</u>	<u>7,989,477</u>	<u>7,743,729</u>
Total Primary Government Program Expenses.....	<u>102,078,767</u>	<u>140,448,948</u>	<u>143,542,531</u>	<u>133,044,943</u>
Net (Expense)/Revenue				
Governmental Activities	(25,660,815)	(55,000,626)	(72,124,205)	(64,070,593)
Business-Type Activities	<u>5,751,040</u>	<u>4,597,897</u>	<u>3,568,013</u>	<u>4,557,602</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (19,909,775)</u>	<u>\$ (50,402,729)</u>	<u>\$ (68,556,192)</u>	<u>\$ (59,512,991)</u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(5) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(6) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses 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

2017	2016	2015 (4)	2014	2013	2012
\$ 16,677,471	\$ 15,506,679	\$ 13,675,852	\$ 13,242,260	\$ 11,995,690	\$ 11,753,812
2,034,601	1,927,937	1,890,535	1,675,531	1,574,482	1,523,966
8,133,551	7,499,166	6,633,915	6,587,813	8,161,601	7,027,420
24,909,645	19,063,913	18,203,146	17,489,204	17,294,959	16,093,483
211,978	287,873	115,426	236,049	225,248	206,895
565,168	-	-	-	-	-
12,698,739	12,777,181	11,090,804	12,034,342	12,142,546	12,017,653
240,101	-	-	-	-	-
23,580,852	23,757,315	22,489,901	22,294,998	20,795,110	22,460,547
27,734,143	26,632,756	24,695,755	23,684,836	22,065,507	23,307,695
54,156	-	-	-	-	-
334,045	389,390	207,241	854,375	1,124,125	955,113
123,839	550,295	305,800	321,851	376,227	496,220
461,105	483,836	420,936	353,261	461,912	281,300
1,453,296	1,527,436	1,490,379	638,308	611,684	881,531
<u>119,212,690</u>	<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>
3,621,081	3,488,370	3,263,146	3,316,387	3,310,519	3,386,900
3,425,449	2,905,427	2,962,655	2,895,013	2,707,090	3,243,844
249,217	296,091	358,770	360,847	381,829	393,174
<u>7,295,747</u>	<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>126,508,437</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>
(64,394,643)	(56,512,712)	(47,635,606)	(48,169,038)	(46,159,576)	(45,835,793)
<u>3,367,092</u>	<u>3,082,130</u>	<u>1,786,420</u>	<u>2,199,918</u>	<u>823,469</u>	<u>(108,932)</u>
<u>\$ (61,027,551)</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>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2021</u>	<u>2020 (3)</u>	<u>2019 (2)(3)</u>	<u>2018 (1)(2)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 10,807,394	\$ 10,378,591	\$ 8,766,303	\$ 8,410,017
Public Works	1,545,943	1,486,050	1,395,077	1,349,363
Health	23,226,538	22,664,011	17,505,537	16,846,700
Human Services	10,418,821	10,023,054	8,565,838	8,145,287
Permissive Real Property Transfer Taxes				
Levied for General Purposes	3,895,806	2,919,274	2,449,670	2,273,302
Lodging Tax Levied for Public Works	509,171	350,813	519,326	640,422
Sales Taxes Levied for				
General Purposes	28,007,981	23,335,206	22,709,068	21,669,518
Grants and Entitlements Not				
Restricted to Specific Programs	5,387,573	4,244,598	4,434,958	4,511,885
Unrestricted Interest	(524,176)	1,676,646	3,592,037	1,782,378
Unrestricted Contributions	22,693	3,540	3,500	-
Gain on Sale of Capital Assets	16,236	-	-	-
Other	7,902,683	3,521,718	1,635,634	1,412,452
Total Governmental Activities	<u>91,216,663</u>	<u>80,603,501</u>	<u>71,576,948</u>	<u>67,041,324</u>
Business-Type Activities:				
Unrestricted Interest	3,828	17,659	18,763	25,554
Gain on Sale of Capital Assets	9,961	2,726	5,336	-
Other	202,894	36,251	25,962	108,183
Total Business-Type Activities	<u>216,683</u>	<u>56,636</u>	<u>50,061</u>	<u>133,737</u>
Total Primary Government General Revenues and Other Changes in Net Position	<u>91,433,346</u>	<u>80,660,137</u>	<u>71,627,009</u>	<u>67,175,061</u>
Increase (Decrease) Before Transfers				
Governmental Activities	65,555,848	25,602,875	(547,257)	2,970,731
Business-Type Activities	5,967,723	4,654,533	3,618,074	4,691,339
Total Primary Government Increase (Decrease) Before Transfers	<u>71,523,571</u>	<u>30,257,408</u>	<u>3,070,817</u>	<u>7,662,070</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	65,555,848	25,602,875	(547,257)	3,008,919
Business-Type Activities	5,967,723	4,654,533	3,618,074	4,478,992
Total Primary Government Increase (Decrease) After Transfers and Special Items	<u>\$ 71,523,571</u>	<u>\$ 30,257,408</u>	<u>\$ 3,070,817</u>	<u>\$ 7,487,911</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

2017	2016	2015	2014	2013	2012
\$ 8,417,609	\$ 8,018,280	\$ 7,763,214	\$ 7,369,626	\$ 7,590,096	\$ 7,534,074
1,352,194	1,337,916	1,269,920	1,251,901	1,278,153	1,268,388
16,881,153	16,846,479	10,601,294	9,562,314	9,986,162	9,908,337
4,881,778	4,553,594	4,430,033	4,181,092	4,373,808	4,312,867
2,346,583	2,015,276	1,889,871	1,505,420	1,298,789	1,187,728
230,028	223,961	210,804	207,593	192,927	170,629
21,924,548	21,196,300	20,987,311	19,617,691	18,626,082	17,756,930
5,397,005	4,030,433	4,150,472	3,966,446	4,041,008	3,362,693
995,494	467,370	845,906	376,617	396,788	459,007
-	200	38,071	9,824	-	-
-	-	-	-	-	-
977,128	1,102,121	996,526	1,021,599	1,455,540	871,167
<u>63,403,520</u>	<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>
12,276	8,066	2,963	10,919	13,326	12,995
-	-	5,267	-	938	4,095
22,240	18,794	20,841	22,374	29,549	34,218
<u>34,516</u>	<u>26,860</u>	<u>29,071</u>	<u>33,293</u>	<u>43,813</u>	<u>51,308</u>
63,438,036	59,818,790	53,212,493	49,103,416	49,283,166	46,883,128
(991,123)	3,279,218	5,547,816	901,085	3,079,777	996,027
<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>
2,410,485	6,388,208	7,363,307	3,134,296	3,947,059	938,403
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(991,123)	3,279,218	5,547,816	901,085	3,079,777	996,027
<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>
<u>\$ 2,410,485</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>

Fairfield County, Ohio

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	2021	2020	2019 (3)	2018 (3)
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 10,305,213	\$ 9,917,886	\$ 8,880,617	\$ 9,932,369
Judicial	3,252,064	3,133,918	3,065,575	2,557,475
Public Safety.....	6,713,870	10,579,201	5,044,601	4,966,045
Intergovernmental	622,199	324,855	369,557	207,129
External Portion (2)	572,011	604,482	597,281	517,820
Public Works	13,678,807	15,024,501	11,592,685	10,157,021
External Portion (2)	260,786	312,486	312,371	242,854
Health	10,517,131	13,707,983	13,171,384	10,400,714
Human Services	22,292,558	23,826,063	20,230,091	20,740,762
External Portion (2)	97,904	46,105	54,922	76,268
Urban Redevelopment and Housing	533,172	105,285	109,765	1,432,164
Intergovernmental	997,785	-	-	-
Transportation	-	-	-	-
Total Governmental Activities	69,843,500	77,582,765	63,428,849	61,230,621
Business-Type Activities:				
Sewer.....	6,962,874	7,086,422	6,787,830	7,103,342
Water.....	5,362,618	5,377,032	4,769,660	5,197,989
Airport Fuel Operations (1).....	-	-	-	-
Total Business-Type Activities:	12,325,492	12,463,454	11,557,490	12,301,331
Total Primary Government.....	\$ 82,168,992	\$ 90,046,219	\$ 74,986,339	\$ 73,531,952

(1) This fund was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

Table 3

	2017	2016	2015	2014	2013	2012
\$	8,335,738	\$ 8,558,207	\$ 8,058,346	\$ 7,960,993	\$ 7,693,706	\$ 7,116,652
	2,911,663	2,094,496	2,924,786	2,659,197	2,827,715	2,748,830
	4,544,151	4,296,297	4,870,965	3,600,444	3,696,974	3,601,936
	108,828	255,070	286,451	206,264	223,380	235,453
	629,017	-	-	-	-	-
	8,297,994	9,543,350	8,777,844	8,417,912	8,352,761	8,277,596
	267,226	-	-	-	-	-
	10,331,119	10,042,507	9,592,617	9,633,727	10,781,409	11,930,202
	18,549,168	17,190,207	18,251,699	17,324,267	15,663,149	15,776,042
	60,275	-	-	-	-	-
	240,439	1,124,362	500,487	1,148,719	815,444	1,291,487
	-	-	-	-	-	-
	542,429	786,569	320,889	292,267	614,977	191,644
	<u>54,818,047</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>
	4,987,539	5,494,012	4,600,055	5,067,757	3,911,075	3,682,097
	5,405,965	3,964,894	3,399,707	3,338,890	2,928,356	2,860,492
	269,335	313,112	371,229	365,518	383,476	372,397
	<u>10,662,839</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>65,480,886</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>

Fairfield County, Ohio

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund:				
Nonspendable.....	\$ 2,373,976	\$ 941,530	\$ 1,732,547	\$ 1,863,319
Committed.....	648,200	660,367	751,028	1,129,613
Assigned.....	7,665,887	11,519,127	10,036,673	10,975,142
Unassigned.....	<u>25,895,566</u>	<u>22,274,866</u>	<u>10,225,104</u>	<u>4,343,490</u>
Total General Fund.....	<u>36,583,629</u>	<u>35,395,890</u>	<u>22,745,352</u>	<u>18,311,564</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 577,930	\$ 525,803	\$ 861,962	\$ 822,820
Restricted.....	97,871,967	76,850,368	61,483,039	55,586,553
Committed.....	8,834,162	1,107,774	2,523,898	2,124,823
Assigned.....	11,924	224,505	185,504	437,739
Unassigned (Deficits).....	<u>(441,674)</u>	<u>(146,854)</u>	<u>(906,601)</u>	<u>(1,236,714)</u>
Total All Other Governmental Funds.....	<u>106,854,309</u>	<u>78,561,596</u>	<u>64,147,802</u>	<u>57,735,221</u>
Total Governmental Funds.....	<u>\$ 143,437,938</u>	<u>\$ 113,957,486</u>	<u>\$ 86,893,154</u>	<u>\$ 76,046,785</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

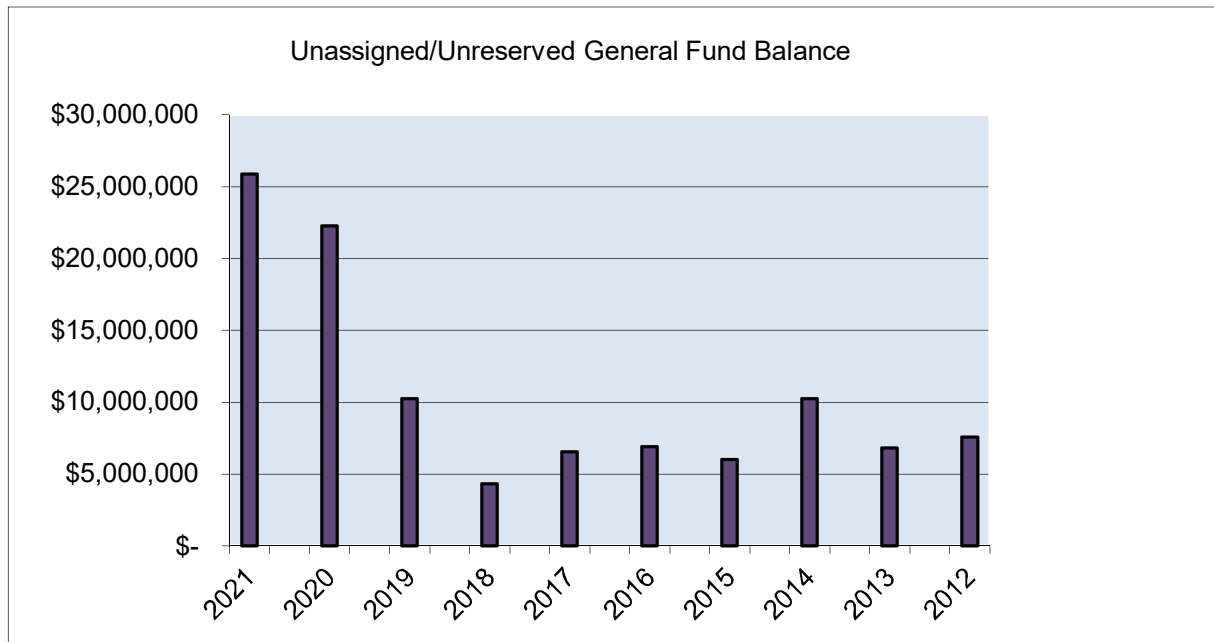


Table 4

2017	2016	2015	2014	2013	2012
\$ 1,984,707	\$ 4,287,882	\$ 4,300,321	\$ 2,389,391	\$ 2,559,610	\$ 2,712,453
728,431	551,985	423,703	378,895	399,983	732,367
9,676,026	7,180,590	6,930,727	6,074,143	8,634,415	8,068,619
<u>6,548,222</u>	<u>6,893,414</u>	<u>6,003,249</u>	<u>10,257,108</u>	<u>6,830,853</u>	<u>7,559,911</u>
<u>18,937,386</u>	<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>
\$ 728,810	\$ 1,167,044	\$ 1,342,835	\$ 911,920	\$ 769,550	\$ 490,702
47,629,813	45,513,857	63,567,397	37,085,075	37,924,417	35,867,403
963,650	9,019,927	9,174,174	5,212,625	3,888,956	1,139,978
561,534	355,897	326,894	227,010	287,280	151,373
<u>(1,051,823)</u>	<u>(1,198,788)</u>	<u>(1,606,295)</u>	<u>(1,336,415)</u>	<u>(1,806,247)</u>	<u>(1,500,587)</u>
<u>48,831,984</u>	<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>\$ 67,769,370</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>

Fairfield County, Ohio

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

	2021	2020	2019	2018
REVENUES				
Property Taxes.....	\$ 45,316,720	\$ 44,536,601	\$ 36,319,915	\$ 34,983,003
Permissive Real Property Transfer Taxes.....	3,895,806	2,919,274	2,449,670	2,273,302
Lodging Taxes.....	509,171	350,813	519,326	640,422
Sales Taxes.....	27,651,710	23,353,927	22,570,707	21,731,824
Charges for Services.....	20,433,174	19,324,988	17,264,974	18,471,921
Licenses and Permits.....	749,257	811,004	762,689	803,781
Permissive Motor Vehicle License Tax.....	2,859,874	2,523,033	2,599,555	1,804,258
Fines and Forfeitures.....	354,035	364,537	747,056	395,694
Intergovernmental.....	50,394,346	55,489,307	46,078,598	40,624,529
Special Assessments.....	229,506	231,943	132,400	161,260
Housing Rehabilitation.....	30,603	-	-	-
Interest.....	(465,489)	1,759,720	3,677,975	1,825,095
Rent.....	367,509	407,776	403,293	479,665
Donations.....	136,274	196,357	120,338	101,183
Other.....	982,666	3,238,441	1,446,082	1,462,059
Total Revenues.....	153,445,162	155,507,721	135,092,578	125,757,996
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	18,178,495	17,627,628	18,611,302	17,677,173
Judicial	7,123,583	7,130,645	7,366,716	7,040,462
Public Safety	24,287,994	22,553,750	21,181,926	21,098,707
Public Works	11,341,784	8,688,643	10,620,659	8,685,983
Health	26,660,483	26,519,966	25,173,374	23,648,297
Human Services	30,894,642	32,602,688	29,815,590	28,865,079
Urban Redevelopment and Housing	216,103	154,410	56,235	299,814
Transportation	-	-	58,195	14,155
Other	87,418	124,180	16,911	12,056
Intergovernmental.....	2,953,720	2,990,032	3,149,926	3,152,872
Capital Outlay.....	4,926,954	7,135,927	4,632,926	4,245,059
Debt Service:				
Principal Retirement	2,559,935	2,549,110	2,387,273	2,466,941
Current Refunding Note Principal	-	815,440	-	-
Payment to Refunded Bond Escrow Agent	-	205,000	-	-
Interest and Fiscal Charges	1,003,915	1,149,709	1,312,242	1,376,323
Issuance Costs	161,957	63,587	-	8,500
Total Expenditures.....	130,396,983	130,310,715	124,383,275	118,591,421
Excess of Revenues Over (Under) Expenditures.....	23,048,179	25,197,006	10,709,303	7,166,575
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	48,826	60,146	75,684	85,383
Inception of Capital Lease.....	34,730	110,712	61,382	65,064
Loans Issued.....	-	-	-	-
Refunding Bonds Issued.....	6,605,000	6,303,000	-	-
General Obligation Bonds Issued.....	5,870,000	829,000	-	1,010,000
Bond Anticipation Note Issued.....	-	815,440	-	-
Premium on Refunding Bonds.....	444,103	-	-	-
Premium on General Obligation Bonds.....	383,467	-	-	-
Payment to Refunded Bond Escrow Agent.....	(6,953,853)	(6,250,972)	-	-
Transfers In.....	14,481,513	7,248,713	9,213,866	8,424,697
Transfers Out.....	(14,481,513)	(7,248,713)	(9,213,866)	(8,384,697)
Total Other Financing Sources (Uses).....	6,432,273	1,867,326	137,066	1,200,447
Special Items.....	-	-	-	(89,607)
Net Change in Fund Balances.....	\$ 29,480,452	\$ 27,064,332	\$ 10,846,369	\$ 8,277,415
Debt Service as a Percentage of				
Noncapital Expenditures	3.0%	4.0%	3.3%	3.5%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2017	2016	2015	2014	2013	2012
\$ 31,326,704	\$ 30,847,585	\$ 24,082,880	\$ 23,393,470	\$ 23,447,326	\$ 23,055,855
2,346,583	2,015,276	1,889,871	1,505,420	1,298,789	1,187,728
230,028	223,961	210,804	207,593	192,927	170,629
21,767,384	21,304,985	20,732,180	19,522,179	18,541,381	17,755,038
17,084,821	17,673,203	15,663,836	15,625,526	14,323,463	15,647,868
597,328	652,276	508,851	538,959	518,348	459,340
1,715,925	1,711,002	1,679,556	1,608,738	1,156,520	1,118,554
388,417	375,720	344,219	415,104	373,675	276,152
37,586,529	38,736,220	37,259,077	36,561,891	36,053,058	36,951,993
115,235	115,469	145,797	179,540	236,833	481,580
-	-	6,057	-	283,470	232,413
1,056,041	604,498	789,818	406,596	485,804	564,015
732,815	721,383	730,418	684,470	757,310	640,240
114,596	120,700	193,740	110,284	53,709	46,790
946,439	1,092,684	1,180,914	994,570	1,387,617	744,780
<u>116,008,845</u>	<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>
15,275,900	14,821,518	13,709,493	13,240,033	12,803,780	12,552,207
7,448,649	7,235,128	6,536,935	6,504,111	6,977,038	5,850,268
20,580,867	18,421,428	17,928,603	17,395,930	17,039,645	15,932,082
9,828,966	9,292,357	8,792,966	8,679,217	8,489,938	8,084,412
22,725,008	22,957,311	22,013,283	22,129,257	20,676,356	22,409,743
25,968,564	25,728,277	24,623,484	23,515,380	21,848,255	22,935,793
333,340	389,198	207,241	854,375	1,124,125	955,113
273,051	331,215	232,280	150,124	209,877	140,664
-	-	-	-	-	10,881
2,370,418	2,766,105	2,311,761	2,233,431	2,175,957	2,227,081
13,565,992	27,485,353	5,844,235	3,482,161	3,683,579	3,371,163
2,330,527	2,552,413	2,515,065	1,973,645	2,316,840	1,868,581
-	-	-	-	-	-
-	-	-	-	-	-
1,416,963	1,490,887	1,457,451	579,878	562,607	597,205
-	-	359,048	-	43,350	46,786
<u>122,118,245</u>	<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>(6,109,400)</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>
106,962	68,169	12,806	39,638	41,375	16,601
-	16,862	64,384	654,499	70,790	120,805
-	500,000	-	-	50,550	15,828
-	-	-	-	-	2,685,000
-	-	29,500,000	-	2,945,000	-
-	-	-	-	-	-
-	-	-	-	-	100,428
-	-	799,890	-	-	-
-	-	-	-	-	(2,736,319)
7,422,835	6,355,266	10,484,181	6,780,139	8,920,567	4,888,884
<u>(7,422,835)</u>	<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>106,962</u>	<u>585,031</u>	<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>
-	-	-	-	-	-
<u>\$ (6,002,438)</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>

3.6%

3.9%

4.1%

2.7%

3.1%

2.7%

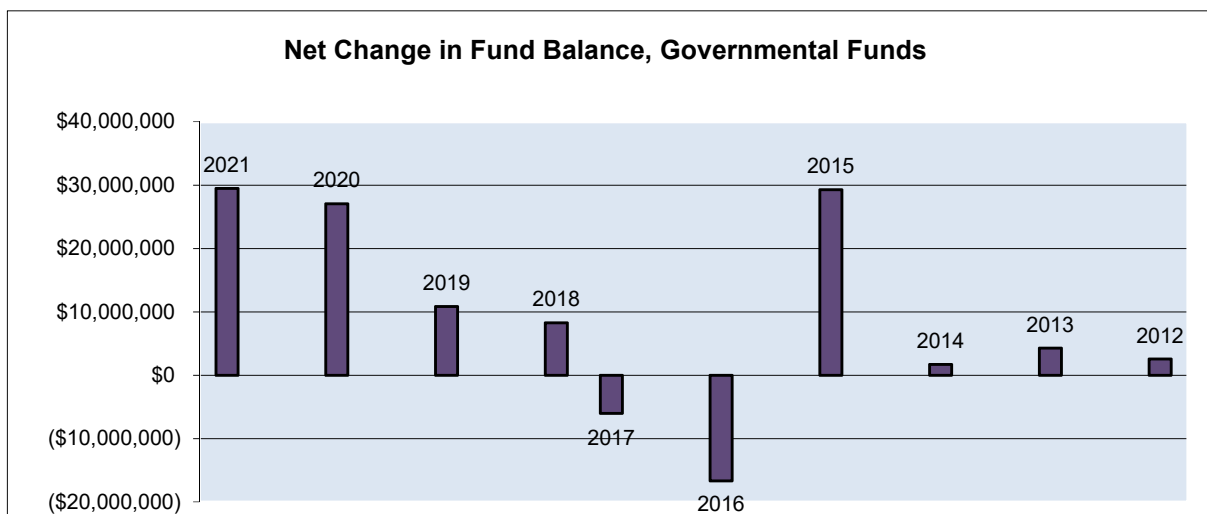
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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Fairfield County, Ohio

ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 3,616,603,130	\$ 3,549,030,470	\$ 2,972,953,080	\$ 2,926,358,960
Commercial/Industrial/Public Utility/Mineral.....	538,820,950	532,714,160	515,927,560	513,166,410
Assessed Valuation.....	4,155,424,080	4,081,744,630	3,488,880,640	3,439,525,370
Estimated True Value	11,872,640,229	11,662,127,514	9,968,230,400	9,827,215,343
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	416,127,020	387,781,460	271,731,780	242,810,030
Estimated True Value	1,664,508,080	1,551,125,840	1,086,927,120	971,240,120
<u>Total</u>				
Assessed Valuation.....	4,571,551,100	4,469,526,090	3,760,612,420	3,682,335,400
Estimated True Value	13,537,148,309	13,213,253,354	11,055,157,520	10,798,455,463
Assessed Value Ratio.....	33.77%	33.83%	34.02%	34.10%
Weighted Average Tax Rate.....	\$ 10.668035	\$ 10.669907	\$ 10.443462	\$ 10.445650

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) Rockies Express Pipeline was under appeal with the County for their valuation prior to 2012. 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

2017	2016	2015	2014	2013	2012 (1)
\$ 2,877,204,520	\$ 2,702,516,210	\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230
502,901,190	507,943,060	495,508,250	506,165,490	491,286,070	480,427,910
3,380,105,710	3,210,459,270	3,172,419,270	3,161,437,160	3,102,580,910	3,082,027,140
9,657,444,886	9,172,740,771	9,064,055,057	9,032,677,600	8,864,516,886	8,805,791,829
231,390,590	219,116,700	198,160,230	191,561,810	186,586,320	182,338,910
925,562,360	876,466,800	792,640,920	766,247,240	746,345,280	729,355,640
3,611,496,300	3,429,575,970	3,370,579,500	3,352,998,970	3,289,167,230	3,264,366,050
10,583,007,246	10,049,207,571	9,856,695,977	9,798,924,840	9,610,862,166	9,535,147,469
34.13%	34.13%	34.20%	34.22%	34.22%	34.24%
\$ 9.457637	\$ 9.758453	\$ 7.906643	\$ 7.883524	\$ 7.953745	\$ 7.955062

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>Unvoted Millage</u>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<u>Voted Millage - By Levy</u>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.557949	0.559076	0.659260	0.660895
Commercial/Industrial/Public Utility/Mineral Real.....	0.727107	0.723515	0.716212	0.706793
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
2019 ADAMHS.....				
Residential/Agricultural Real.....	0.846327	0.848035	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	0.000000	0.000000
1998 BDD.....				
Residential/Agricultural Real.....	0.627190	0.628456	0.741072	0.742909
Commercial/Industrial/Public Utility/Mineral Real.....	0.822694	0.818629	0.810365	0.799708
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.487864	1.490868	1.758026	1.762386
Commercial/Industrial/Public Utility/Mineral Real.....	1.938952	1.929374	1.909898	1.884780
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.473923	1.476898	1.741551	1.745869
Commercial/Industrial/Public Utility/Mineral Real.....	1.850000	1.850000	1.850000	1.850000
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.340638	0.341325	0.402489	0.403487
Commercial/Industrial/Public Utility/Mineral Real.....	0.458578	0.456312	0.451706	0.445765
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	0.392328	0.393120	0.463565	0.464715
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2019 Senior Services.....				
Residential/Agricultural Real.....	0.253898	0.254411	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.000000	0.000000
General Business/Public Utility Personal.....	0.300000	0.300000	0.000000	0.000000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.784655	0.786239	0.927130	0.929429
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.841622	0.843321	0.994441	0.996907
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
<u>Total Voted Millage - By Type of Property</u>				
Residential/Agricultural Real.....	7.606394	7.621749	7.687534	7.706597
Commercial/Industrial/Public Utility/Mineral Real.....	9.597331	9.577830	8.238181	8.187046
General Business/Public Utility Personal.....	10.100000	10.100000	8.800000	8.800000
<u>Total Millage By Type of Property</u>				
Residential/Agricultural Real.....	10.206394	10.221749	10.287534	10.306597
Commercial/Industrial/Public Utility/Mineral Real.....	12.197331	12.177830	10.838181	10.787046
General Business/Public Utility Personal.....	12.700000	12.700000	11.400000	11.400000
Total Direct Rate	<u>10.668035</u>	<u>10.669907</u>	<u>10.443462</u>	<u>10.445650</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

2017	2016	2015	2014	2013	2012
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.662945	0.699564	0.700313	0.699980	0.711076	0.710142
0.702735	0.705599	0.700336	0.679210	0.682901	0.687857
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
0.745213	0.786377	0.787218	0.786844	0.799316	0.798266
0.795116	0.798358	0.792402	0.768499	0.772675	0.778283
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.767852	1.865504	1.867500	1.866612	1.896202	1.893712
1.873960	1.881598	1.867562	1.811226	1.821070	1.834286
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.751284	1.848022	0.000000	0.000000	0.000000	0.000000
1.842489	1.850000	0.000000	0.000000	0.000000	0.000000
1.850000	1.850000	0.000000	0.000000	0.000000	0.000000
0.404739	0.427096	0.427553	0.427350	0.434124	0.433554
0.443206	0.445013	0.441693	0.428369	0.430697	0.433823
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.466156	0.491906	0.492432	0.492198	0.500000	0.500000
0.497970	0.500000	0.500000	0.493714	0.496397	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
0.932312	0.983811	0.984863	0.984395	1.000000	1.000000
0.995940	1.000000	1.000000	0.987427	0.992794	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
6.730501	7.102280	5.259879	5.257379	5.340718	5.335674
7.151416	7.180568	5.301993	5.168445	5.196534	5.234249
7.800000	7.800000	5.950000	5.950000	5.950000	5.950000
9.330501	9.702280	7.859879	7.857379	7.940718	7.935674
9.751416	9.780568	7.901993	7.768445	7.796534	7.834249
10.400000	10.400000	8.550000	8.550000	8.550000	8.550000
9.457637	9.758453	7.906643	7.883524	7.953745	7.955062

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
Townships				
Amanda Township.....				
Residential/Agricultural Real.....	7.168990	7.167085	7.672955	7.677840
Commercial/Industrial/Public Utility/Mineral Real.....	7.700000	7.700000	7.700000	7.699835
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	4.768990	4.767085	5.272955	5.277840
Commercial/Industrial/Public Utility/Mineral Real.....	5.300000	5.300000	5.300000	5.299835
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	5.300000
Berne Township.....				
Residential/Agricultural Real.....	8.946858	9.142501	10.838986	5.947454
Commercial/Industrial/Public Utility/Mineral Real.....	10.732132	10.936439	11.136235	6.262980
General Business/Public Utility Personal.....	13.100000	13.300000	13.800000	8.900000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	6.730536	6.926459	8.546932	3.654818
Commercial/Industrial/Public Utility/Mineral Real.....	8.338256	8.542169	8.813239	3.937922
General Business/Public Utility Personal.....	9.300000	9.500000	10.000000	5.100000
Bloom Township.....				
Residential/Agricultural Real.....	11.404922	11.412457	13.083761	13.113721
Commercial/Industrial/Public Utility/Mineral Real.....	14.484776	14.728994	14.772885	14.608207
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	7.536430	7.543440	8.850994	8.874861
Commercial/Industrial/Public Utility/Mineral Real.....	10.302520	10.458709	10.324532	10.161924
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	5.839125	5.842321	6.436408	6.434746
Commercial/Industrial/Public Utility/Mineral Real.....	6.023294	6.038149	5.787296	5.789561
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.005576	2.006519	2.184515	2.184115
Commercial/Industrial/Public Utility/Mineral Real.....	2.052655	2.056338	1.986286	1.985242
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.477022	8.572665	9.485739	9.491058
Commercial/Industrial/Public Utility/Mineral Real.....	8.948173	9.034574	9.312337	9.109197
General Business/Public Utility Personal.....	12.200000	12.300000	12.300000	12.300000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.049150	6.145225	6.972424	6.977207
Commercial/Industrial/Public Utility/Mineral Real.....	6.473877	6.562652	6.816120	6.634446
General Business/Public Utility Personal.....	9.300000	9.400000	9.400000	9.400000

(1) Property tax rates shown are based on the year of collection.

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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

2017	2016	2015	2014	2013	2012
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
6.052090	6.234150	6.234910	6.228561	4.972600	4.974812
6.243964	6.360054	6.365597	6.334348	4.789272	4.789272
9.000000	9.100000	9.100000	9.100000	7.700000	7.700000
3.758517	3.924644	3.925248	3.920183	2.634684	2.636376
3.943572	4.056348	4.060739	4.035974	2.515184	2.515184
5.200000	5.300000	5.300000	5.300000	3.900000	3.900000
13.160365	13.766909	13.774571	13.784698	14.322182	14.299926
14.471479	14.072344	14.027898	13.962824	14.268960	14.307100
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
8.918223	9.388381	9.394420	9.401958	9.819628	9.803360
10.027026	9.623073	9.597317	9.575227	9.645089	9.667128
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
6.436176	6.624884	6.627379	6.623971	7.064730	7.057388
5.784219	5.846696	5.849426	5.790483	6.364707	6.364707
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.184644	2.243044	2.243387	2.242273	2.368082	2.366100
1.983920	1.995949	1.996595	1.982862	2.114255	2.114255
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.957241	9.363233	9.365834	8.659132	8.962397	8.973182
8.766553	8.824441	8.821026	7.788483	8.112894	8.122104
11.800000	11.800000	11.800000	11.100000	11.100000	11.100000
6.440619	6.806144	6.808470	6.102477	6.367260	6.376627
6.274996	6.328879	6.325908	5.336068	5.620812	5.628833
8.900000	8.900000	8.900000	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)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	7.548219	5.274200	6.345500	6.358516
Commercial/Industrial/Public Utility/Mineral Real.....	7.948648	6.191444	6.128487	6.133053
General Business/Public Utility Personal.....	9.000000	7.200000	7.200000	7.200000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	5.548219	3.742001	4.345500	4.358516
Commercial/Industrial/Public Utility/Mineral Real.....	5.948648	4.191444	4.128487	4.133053
General Business/Public Utility Personal.....	7.000000	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.....	4.431739	4.435721	4.590368	3.090933
Commercial/Industrial/Public Utility/Mineral Real.....	5.197173	5.165525	4.740295	3.240295
General Business/Public Utility Personal.....	6.200000	6.200000	6.200000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.903098	8.907843	9.708715	9.718229
Commercial/Industrial/Public Utility/Mineral Real.....	10.559248	10.453632	10.451272	10.445294
General Business/Public Utility Personal.....	11.100000	11.100000	11.100000	11.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	6.703098	6.707843	7.508715	7.518229
Commercial/Industrial/Public Utility/Mineral Real.....	8.359248	8.253632	8.251272	8.245294
General Business/Public Utility Personal.....	8.900000	8.900000	8.900000	8.900000
Richland Township.....				
Residential/Agricultural Real.....	11.164895	11.167921	12.080891	6.613616
Commercial/Industrial/Public Utility/Mineral Real.....	11.836747	11.863996	12.205070	6.747772
General Business/Public Utility Personal.....	14.500000	14.500000	14.500000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	9.064895	9.067921	9.980891	4.513616
Commercial/Industrial/Public Utility/Mineral Real.....	9.736747	9.763996	10.105070	4.647772
General Business/Public Utility Personal.....	12.400000	12.400000	12.400000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	12.332700	10.485200	11.624594	11.623216
Commercial/Industrial/Public Utility/Mineral Real.....	16.119002	13.992205	13.683760	13.621046
General Business/Public Utility Personal.....	17.050000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.268538	4.420204	5.035516	5.034704
Commercial/Industrial/Public Utility/Mineral Real.....	7.919002	5.792205	5.771322	5.747086
General Business/Public Utility Personal.....	8.850000	7.000000	7.000000	7.000000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2017	2016	2015	2014	2013	2012
6.371550	4.064464	4.069040	4.066532	4.189090	4.190158
6.147538	3.683050	3.801846	3.805060	3.843878	3.647826
7.200000	4.700000	4.700000	4.700000	4.700000	4.700000
4.371550	2.064464	2.069040	2.066532	2.189090	2.190158
4.147538	1.683050	1.801846	1.805060	1.843878	1.647826
5.200000	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
3.090310	3.125218	3.125115	3.119353	3.317535	3.315125
3.172855	3.178523	3.207233	3.207233	4.071595	4.071595
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.728719	7.901096	7.902080	7.884106	8.127760	8.122677
8.423751	8.181459	8.195011	8.197472	8.238456	8.318491
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.528719	5.701096	5.702080	5.684106	5.927760	5.922677
6.223751	5.981459	5.995011	5.997472	6.038456	6.118491
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
6.619818	6.778758	6.783897	6.778817	7.308422	7.304674
7.074575	7.070191	6.321464	6.316117	7.553969	7.553969
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
4.519818	4.678758	4.683897	4.678817	5.208422	5.204674
4.974575	4.970191	4.221464	4.216117	5.453969	5.453969
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
11.638517	12.006126	12.029948	11.989799	13.757425	13.761288
13.527819	13.635438	13.800946	13.508924	13.875011	13.061929
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.041415	5.269304	5.278710	5.260701	6.044883	6.047586
5.724455	5.807594	5.842128	5.588044	5.675011	5.486339
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)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	11.978056	12.026766	13.945892	14.004691
Commercial/Industrial/Public Utility/Mineral Real.....	14.172199	14.166942	13.936077	13.826671
General Business/Public Utility Personal.....	19.350000	19.350000	19.350000	19.350000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	9.087762	9.131645	10.839003	10.894062
Commercial/Industrial/Public Utility/Mineral Real.....	11.028299	11.024190	10.780531	10.666599
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	9.427940	9.428210	10.553450	10.549568
Commercial/Industrial/Public Utility/Mineral Real.....	11.150297	11.353631	11.417507	11.460701
General Business/Public Utility Personal.....	11.600000	11.600000	11.600000	11.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	7.227940	7.228210	8.353450	8.349568
Commercial/Industrial/Public Utility/Mineral Real.....	8.950297	9.153631	9.217507	9.260701
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	9.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	21.556060	21.856257	22.091992	22.192257
Commercial/Industrial/Public Utility/Mineral Real.....	22.543516	22.793108	22.162250	22.254048
General Business/Public Utility Personal.....	36.800000	37.100000	37.300000	37.400000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.006274	20.000035	20.000021	20.000024
Commercial/Industrial/Public Utility/Mineral Real.....	23.626144	23.625402	21.593349	21.352119
General Business/Public Utility Personal.....	43.900000	43.900000	43.900000	43.900000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	28.719706	29.020983	29.697535	24.200017
Commercial/Industrial/Public Utility/Mineral Real.....	32.273289	32.578021	33.924209	26.599326
General Business/Public Utility Personal.....	51.200000	51.500000	52.000000	46.500000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	40.670037	48.630807	47.169682	47.410435
Commercial/Industrial/Public Utility/Mineral Real.....	45.938129	53.250301	50.713098	50.942039
General Business/Public Utility Personal.....	73.570000	79.580000	77.090000	77.250000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.615045	22.715539	22.925133	22.926556
Commercial/Industrial/Public Utility/Mineral Real.....	24.893582	24.383585	24.346992	24.420456
General Business/Public Utility Personal.....	44.200000	44.300000	44.400000	44.400000
Lancaster City Schools.....				
Residential/Agricultural Real.....	26.913409	23.213664	24.810714	24.822979
Commercial/Industrial/Public Utility/Mineral Real.....	33.535612	29.496739	29.786662	29.595105
General Business/Public Utility Personal.....	71.600000	67.900000	68.100000	68.100000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2017	2016	2015	2014	2013	2012
14.065286	13.422621	13.441320	9.651975	9.411161	9.391960
14.054558	12.557629	12.506266	8.577246	8.597248	8.672694
19.350000	17.850000	17.850000	14.050000	14.050000	14.050000
10.950420	11.722621	11.741320	7.951975	7.711161	7.691960
10.854558	10.857629	10.806266	6.877246	6.897248	6.972694
16.150000	16.150000	16.150000	12.350000	12.350000	12.350000
7.567188	7.774228	7.784584	7.781781	8.111175	8.107080
8.456489	8.445215	8.405438	8.395343	8.320226	8.389763
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.367188	5.574228	5.584584	5.581781	5.911175	5.907080
6.256489	6.245215	6.205438	6.195343	6.120226	6.189763
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.292980	22.411714	22.332649	22.408014	22.665322	22.645399
22.205805	22.227108	22.270950	22.307256	22.577523	22.541833
37.500000	37.500000	37.500000	37.600000	37.800000	37.800000
20.323625	20.368783	20.378824	20.332576	21.684338	23.995560
21.275231	21.275948	21.205948	21.109602	21.623797	23.923797
44.400000	44.400000	44.400000	44.400000	45.400000	47.700000
24.500024	24.900017	24.900019	24.900014	25.625911	25.502409
27.369039	27.604724	27.556561	26.065522	28.327185	28.322882
46.800000	47.200000	47.200000	47.200000	47.800000	47.700000
50.817847	51.077804	51.058497	50.360328	51.203075	50.855637
53.767877	53.757327	53.601399	52.910143	53.400974	53.130895
78.900000	78.810000	78.800000	78.600000	79.350000	79.030000
23.328253	23.368537	23.369871	23.670430	23.905987	23.896277
24.985975	25.092464	24.501929	24.358859	25.391482	25.174160
44.800000	44.800000	44.800000	45.100000	45.100000	45.100000
24.824227	25.573080	25.631152	25.604197	25.883003	21.779136
29.049883	29.444930	29.267294	28.534508	28.548906	24.737130
68.100000	68.300000	68.300000	68.300000	68.700000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	22.787348	24.387476	26.944043	27.444540
Commercial/Industrial/Public Utility/Mineral Real.....	24.319178	26.386280	28.759182	28.886017
General Business/Public Utility Personal.....	40.600000	42.200000	44.700000	45.200000
Northern Local Schools.....				
Residential/Agricultural Real.....	25.068485	25.186346	25.189071	23.175243
Commercial/Industrial/Public Utility/Mineral Real.....	26.881077	26.523722	26.026821	23.988663
General Business/Public Utility Personal.....	34.300000	34.300000	34.300000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	34.890193	35.609259	42.841724	42.942679
Commercial/Industrial/Public Utility/Mineral Real.....	40.831899	41.768571	43.375313	43.169108
General Business/Public Utility Personal.....	79.700000	80.300000	82.700000	82.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	37.361186	43.792583	44.136786	44.159404
Commercial/Industrial/Public Utility/Mineral Real.....	46.175476	49.730758	49.705937	49.602930
General Business/Public Utility Personal.....	68.950000	70.450000	70.750000	70.750000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	33.906705	36.344813	36.493863	36.691581
Commercial/Industrial/Public Utility/Mineral Real.....	34.083939	36.517584	36.428676	36.669626
General Business/Public Utility Personal.....	39.400000	41.400000	41.500000	41.700000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	27.300012	27.300012	27.300012	28.300012
Commercial/Industrial/Public Utility/Mineral Real.....	27.822416	27.789167	27.774150	29.008429
General Business/Public Utility Personal.....	30.000000	30.000000	30.000000	31.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.606337	26.600008	29.600008	30.400008
Commercial/Industrial/Public Utility/Mineral Real.....	26.600008	27.209501	30.264110	31.026249
General Business/Public Utility Personal.....	34.500000	34.500000	37.500000	38.300000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.500000	2.550000	2.550000	2.550000
Commercial/Industrial/Public Utility/Mineral Real.....	2.500000	2.550000	2.550000	2.550000
General Business/Public Utility Personal.....	2.500000	2.550000	2.550000	2.550000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.289992	2.297945	3.180192	3.291517
Commercial/Industrial/Public Utility/Mineral Real.....	2.431966	2.395715	3.387809	3.425216
General Business/Public Utility Personal.....	3.550000	3.550000	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

2017	2016	2015	2014	2013	2012
27.746024	27.770820	27.779763	27.565894	27.959459	27.969768
29.163446	29.024493	28.959946	28.314198	28.650262	28.690926
45.500000	45.500000	45.500000	45.300000	45.600000	45.600000
23.492064	23.449761	24.217238	24.657349	24.369282	24.275899
24.598666	24.495430	25.410442	25.413533	25.635980	25.288814
34.300000	34.300000	35.300000	35.300000	35.300000	35.300000
43.590731	45.209015	47.347988	47.362613	47.352162	47.688395
44.068755	44.462280	45.314184	44.732973	46.307840	46.719990
83.200000	83.600000	84.700000	84.700000	85.500000	85.900000
50.461773	50.436212	50.861669	48.667193	47.807486	46.463281
54.647332	54.425013	54.628797	52.547514	51.915564	50.606261
73.350000	73.350000	73.800000	72.800000	72.000000	70.700000
33.650163	33.895813	34.102280	33.974536	34.563391	34.713634
32.920103	33.188944	33.573405	33.308464	33.787407	33.805000
37.700000	37.900000	38.100000	37.870000	38.370000	38.580000
28.300012	28.317627	28.300012	29.100012	29.111812	29.100012
29.074438	28.858732	28.853131	29.537706	29.703654	29.685102
31.000000	31.000000	31.000000	31.800000	31.800000	31.800000
30.500008	30.716270	23.713360	25.500008	25.823685	25.800008
30.959998	31.151059	24.143528	25.915669	25.800008	25.811650
38.400000	38.600000	31.600000	33.400000	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
2.570000	2.580000	2.540000	2.560000	2.480000	2.540000
2.570000	2.580000	2.540000	2.560000	2.480000	2.540000
2.570000	2.580000	2.540000	2.560000	2.480000	2.540000
3.308554	3.307766	3.391106	3.460096	3.453509	3.378536
3.437412	3.455265	3.407170	3.441075	3.330948	3.455814
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)

	2021	2020	2019	2018
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.....	4.639222	4.640473	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.062030	2.200000	2.200000
General Business/Public Utility Personal.....	5.200000	5.200000	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.....	5.872825	5.874961	6.300499	6.301927
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	6.392098	6.400000	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	4.672825	4.674961	5.100499	5.101927
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.192098	5.200000	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000

(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.

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2017	2016	2015	2014	2013	2012
2.400000	5.395815	5.398449	5.400000	5.400000	5.400000
2.400000	5.367738	5.367738	5.367738	5.400000	5.400000
2.400000	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
6.300676	6.388165	6.400000	6.400000	3.400000	3.400000
6.371437	6.400000	6.400000	6.400000	3.400000	3.400000
6.400000	6.400000	6.400000	6.400000	3.400000	3.400000
5.100676	5.188165	5.200000	5.200000	2.200000	2.200000
5.171437	5.200000	5.200000	5.200000	2.200000	2.200000
5.200000	5.200000	5.200000	5.200000	2.200000	2.200000
1.900000	1.900000	2.306608	2.310416	2.325832	2.324068
1.900000	1.900000	2.480072	2.480432	2.437548	2.437548
1.900000	1.900000	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)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	9.745582	9.751586	11.593179	11.595585
Commercial/Industrial/Public Utility/Mineral Real.....	11.103349	11.821944	11.809033	11.900000
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	5.329741	5.345763	6.054619	6.084737
Commercial/Industrial/Public Utility/Mineral Real.....	6.415469	6.414946	6.220780	6.208890
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	7.219958	7.216292	8.404984	8.409160
Commercial/Industrial/Public Utility/Mineral Real.....	7.626910	7.584274	7.245993	7.528304
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.....	2.638234	2.638025	4.592762	4.595588
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	4.670981	4.648556
General Business/Public Utility Personal.....	2.700000	2.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	4.727280	4.724580	5.621796	5.621596
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	14.736169	18.675744	13.734888	13.744301
Commercial/Industrial/Public Utility/Mineral Real.....	15.436329	19.574286	14.448785	14.214637
General Business/Public Utility Personal.....	21.100000	21.100000	16.100000	16.100000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2017	2016	2015	2014	2013	2012
11.594072	11.900000	11.900000	11.900000	11.900000	11.900000
11.900000	11.900000	11.900000	11.900000	11.795589	11.795589
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.116890	6.479654	6.483113	6.488839	6.249935	6.230394
6.217689	6.216187	6.159785	6.198884	6.196222	6.293935
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.402481	8.198955	8.171970	8.155797	8.916737	6.910117
7.774052	7.737223	7.734687	7.733129	8.550435	6.550435
9.300000	9.300000	9.300000	9.300000	10.300000	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
4.599170	4.700000	4.700000	4.700000	4.696931	4.699919
4.648556	4.606832	4.606832	4.606832	4.682192	4.682192
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.621360	5.733404	5.732940	5.732968	5.681368	5.671128
5.800000	5.800000	5.800000	5.800000	5.620780	5.620780
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.442595	4.688000	4.686635	4.693643	4.673420	4.674955
4.561730	4.700000	4.700000	4.700000	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
10.205757	10.204692	10.437469	10.358659	10.330480	10.250956
10.126866	10.117410	10.216734	10.216216	10.145702	8.562603
11.100000	11.100000	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)

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.172825	5.174961	5.600499	5.601927
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	5.692098	5.700000	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	4.929741	4.945763	5.654619	5.684737
Commercial/Industrial/Public Utility/Mineral Real.....	6.015469	6.014946	5.820780	5.808889
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.....	5.472825	5.474961	5.900499	5.901927
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	5.992098	6.000000	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	9.040415	9.043395	10.580279	10.596094
Commercial/Industrial/Public Utility/Mineral Real.....	11.497671	12.074973	12.141702	12.063024
General Business/Public Utility Personal.....	12.170000	12.170000	12.170000	12.170000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.409426	0.409764	0.476681	0.477591
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.498863	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.358338	0.436571	0.444980	0.444923
Commercial/Industrial/Public Utility/Mineral Real.....	0.389987	0.438363	0.433690	0.441002
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.981054	0.986048	0.688737	0.691190
Commercial/Industrial/Public Utility/Mineral Real.....	1.235814	1.250000	0.745008	0.739688
General Business/Public Utility Personal.....	1.250000	1.250000	0.750000	0.750000
Park District				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.313862	0.314496	0.370852	0.371772
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2017	2016	2015	2014	2013	2012
5.600676	5.688165	5.700000	5.700000	2.700000	2.700000
5.671437	5.700000	5.700000	5.700000	2.700000	2.700000
5.700000	5.700000	5.700000	5.700000	2.700000	2.700000
5.716890	6.079654	6.083113	6.088839	5.849935	5.830394
5.817689	5.816187	5.759785	5.798884	5.796222	5.893935
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
5.900676	5.988165	6.000000	6.000000	3.000000	3.000000
5.971437	6.000000	6.000000	6.000000	3.000000	3.000000
6.000000	6.000000	6.000000	6.000000	3.000000	3.000000
10.631374	8.143778	8.148676	8.136460	8.651641	8.650809
12.066064	9.091966	9.165010	8.952870	8.870740	8.863180
12.170000	9.270000	9.270000	9.270000	9.270000	9.270000
0.478683	0.499518	0.500000	0.407929	0.426699	0.426452
0.496920	0.500000	0.500000	0.434281	0.431693	0.436355
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.493529	0.494744	0.494916	0.497636	0.500000	0.500000
0.485730	0.488350	0.493385	0.492432	0.491857	0.486605
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.694789	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
0.372925	0.393524	0.393945	0.393758	0.400000	0.400000
0.398376	0.400000	0.400000	0.394971	0.397118	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	48,379,451	\$ 47,328,685	\$ 38,943,250	\$ 38,116,111
Current Tax Collections.....		47,455,246	46,278,854	38,062,448	37,216,436
Percent of Current Collections to Levy.....		98.09%	97.78%	97.74%	97.64%
Delinquent Tax Collections.....	(1)	984,012	960,660	843,401	821,242
Total Tax Collections.....		48,439,258	47,239,514	38,905,849	38,037,678
Ratio of Total Collections to Levy.....		100.12%	99.81%	99.90%	99.79%
Outstanding Delinquent Taxes.....	(2)	1,677,394	1,808,764	1,706,749	1,817,421
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		3.47%	3.82%	4.38%	4.77%
<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

2017	2016	2015	2014	2013	2012
\$ 33,843,221	\$ 33,042,525	\$ 26,721,224	\$ 26,408,622	\$ 26,013,208	\$ 26,043,227
33,069,008	32,290,875	25,996,468	25,624,478	25,158,083	25,153,258
97.71%	97.73%	97.29%	97.03%	96.71%	96.58%
845,306	992,676	795,068	928,126	871,799	683,385
33,914,314	33,283,551	26,791,536	26,552,604	26,029,882	25,836,643
100.21%	100.73%	100.26%	100.55%	100.06%	99.21%
1,648,879	1,695,247	1,620,695	1,824,525	2,187,503	2,422,123
4.87%	5.13%	6.07%	6.91%	8.41%	9.30%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-	-	-	-	-	784
-	-	-	-	-	784
n/a	n/a	n/a	n/a	n/a	n/a
-	-	-	-	-	6,150
n/a	n/a	n/a	n/a	n/a	n/a

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2021 and 2012 (1)

Table 9

Taxpayer	Type	2021	
		Assessed Valuation	Percent of Assessed Valuation
Zane Properties	Retail	\$ 7,447,740	0.18%
Creekside Acquisition	Apartments	7,150,430	0.17%
Lancaster Apartment Properties	Apartments	6,958,450	0.17%
River Valley Plaza LP	Developer	6,452,430	0.16%
Brentwood Lake Apartments	Apartments	6,186,190	0.15%
Kroger Company	Grocery	5,719,740	0.14%
Pickerington Ridge	Apartments	5,623,500	0.13%
Triology Real Estate Fairfield	Developer	5,478,540	0.13%
Red Bud Commons Plus	Retail	5,303,730	0.13%
Turnberry Holdings, LLC	Apartments	5,145,750	0.12%
Total		<u>\$ 61,466,500</u>	<u>1.48%</u>
Total Countywide Valuations		<u>\$ 4,155,424,080</u>	

Taxpayer	Type	2012	
		Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 19,284,540	0.63%
Canam PO LP	Manufacturer	9,055,350	0.29%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Target Corporation	Retail	6,779,780	0.22%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Diley Ridge Medical Center	Medical	5,915,590	0.19%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.17%
Ohio Retail II LL LLC	Developer	4,776,050	0.16%
B & G Realty Inc.	Real Estate	4,116,030	0.13%
Total		<u>\$ 74,921,040</u>	<u>2.43%</u>
Total Countywide Valuations		<u>\$ 3,082,027,140</u>	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2021 and 2012 (1)

Table 10

		2021	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 168,046,500	40.38%
Ohio Power Company	Public Utility	71,330,500	17.14%
American Electric Power Ohio Transmission Company	Public Utility	55,407,920	13.31%
Rockies Express Pipeline LLC	Public Utility	52,174,120	12.54%
South Central Power Company	Public Utility	33,949,400	8.16%
Texas Eastern Transmission	Public Utility	14,823,120	3.56%
Eastern Gas Transmission	Public Utility	9,146,060	2.20%
Columbia Gas of Ohio Inc.	Public Utility	7,058,680	1.70%
Northeast Ohio Natural Gas	Public Utility	2,085,540	0.50%
Total		<u>\$ 414,021,840</u>	<u>99.49%</u>
Total Countywide Valuations		<u>\$ 416,127,020</u>	

		2012	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 66,085,790	36.25%
Ohio Power Company	Public Utility	38,201,670	20.95%
Columbia Gas Transmission	Public Utility	35,081,850	19.24%
South Central Power Company	Public Utility	23,361,840	12.81%
Texas Eastern Transmission LP	Public Utility	6,945,240	3.81%
Columbus Southern Power Company	Public Utility	5,728,060	3.14%
Columbia Gas Of Ohio Inc.	Public Utility	3,688,830	2.02%
Total		<u>\$ 179,093,280</u>	<u>98.22%</u>
Total Countywide Valuations		<u>\$ 182,338,910</u>	

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

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Fairfield County, Ohio

RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 11

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2021	161,064	\$ 13,537,148,309	\$ 46,741,368	0.35%	\$290.20
2020	158,921	13,213,253,354	42,240,256	0.32%	265.79
2019	157,574	11,055,157,520	45,882,205	0.42%	291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
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

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities			
	Special Assessment Bonds	General Obligation Bonds	Loans	Capital Leases
2021	\$ 310,000	\$ 36,108,960	\$ 275,000	\$ 149,638
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

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)	
\$10,632,408	\$ -	\$ -	\$ 41,864	\$2,097,446	\$ -	\$49,615,316	0.93%	\$ 308.05	
10,052,344	2,485,000	-	52,805	2,356,556	6,634	48,047,094	0.91%	302.33	
11,936,800	2,575,000	-	65,884	2,722,529	13,340	52,257,351	1.07%	331.64	
13,710,147	2,665,000	-	76,825	3,069,546	20,516	56,873,238	1.23%	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	

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2021	2020	2019	2018
Total Assessed Property Value.....	\$ 4,571,551,100	\$ 4,469,526,090	\$ 3,760,612,420	\$ 3,682,335,400
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 45,198,000	\$ 41,423,000	\$ 44,800,000	\$ 48,735,000
Recovery Zone Bonds Payable.....	-	2,485,000	2,575,000	2,665,000
Loans Payable.....	275,000	325,000	375,000	425,000
Special Assessment Bonds Payable.....	310,000	413,000	505,000	595,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	2,139,310	2,409,361	2,788,413	3,146,371
Total Gross Indebtedness.....	47,922,310	47,055,361	51,043,413	55,566,371
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	(205,000)	(255,000)
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(24,939,000)	(25,916,000)	(26,690,000)	(27,455,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)
General obligation bonds payable from				
Business Type Activities.....	(10,364,000)	(9,875,000)	(11,620,000)	(13,350,000)
Recovery Zone Bonds Payable.....	-	(2,485,000)	(2,575,000)	(2,665,000)
Special Assessment Bonds Payable.....	(310,000)	(413,000)	(505,000)	(595,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(2,139,310)	(2,409,361)	(2,788,413)	(3,146,371)
Amount Available in the Debt Service				
Fund for General Obligations.....	(508,683)	(312,499)	(608,403)	(873,776)
Total Net Debt Applicable to Debt Limit.....	2,264,317	3,907,501	4,131,597	5,121,224
Overall Legal Debt Limit (1).....	112,788,778	110,238,152	92,515,311	90,558,385
Legal Debt Margin.....	\$ 110,524,461	\$ 106,330,651	\$ 88,383,714	\$ 85,437,161
Legal Debt Margin Within Debt Limit.....	97.99%	96.46%	95.53%	94.34%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 45,715,511	\$ 44,695,261	\$ 37,606,124	\$ 36,823,354
Total Gross Indebtedness.....	47,922,310	47,055,361	51,043,413	55,566,371
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	(205,000)	(255,000)
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(24,939,000)	(25,916,000)	(26,690,000)	(27,455,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(10,364,000)	(9,875,000)	(11,620,000)	(13,350,000)
Recovery Zone Bonds Payable.....	-	(2,485,000)	(2,575,000)	(2,665,000)
Special Assessment Bonds Payable.....	(310,000)	(413,000)	(505,000)	(595,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(2,139,310)	(2,409,361)	(2,788,413)	(3,146,371)
Amount Available in the Debt Service				
Fund for General Obligations.....	(508,683)	(312,499)	(608,403)	(873,776)
Net Debt Within Unvoted Debt Limitation.....	2,264,317	3,907,501	4,131,597	5,121,224
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 43,451,194	\$ 40,787,760	\$ 33,474,527	\$ 31,702,130
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	95.05%	91.26%	89.01%	86.09%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 41,143,960	\$ 40,225,735	\$ 33,845,512	\$ 33,141,019
Debt Amount Subject to Limit: Energy Conservation Bond....	(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)
Amount Available in the Debt Service				
Fund for Energy Conservation.....	3,629	3,629	2,229	-
Unvoted Legal Debt Margin - Energy Conservation Bond....	\$ 33,750,589	\$ 38,492,364	\$ 31,927,741	\$ 31,036,019
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	82.03%	95.69%	94.33%	93.65%

(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

2017	2016	2015	2014	2013	2012
<u>\$ 3,611,496,300</u>	<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>
\$ 51,515,000	\$ 55,190,000	\$ 59,090,000	\$ 28,795,000	\$ 31,725,000	\$ 31,520,000
2,750,000	2,835,000	2,915,000	2,995,000	3,075,000	3,155,000
475,000	500,000	-	-	-	585,332
685,000	770,000	855,000	940,000	1,020,000	1,095,000
-	-	-	-	116,133	342,235
1,134,982	32,091	36,369	40,648	44,927	49,206
<u>56,559,982</u>	<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>
(310,000)	(360,000)	(440,000)	(525,000)	(605,000)	(730,000)
(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)
(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-
(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)
(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)
(685,000)	(770,000)	(855,000)	(940,000)	(1,020,000)	(1,095,000)
-	-	-	-	(116,133)	(342,235)
(1,134,982)	(32,091)	(36,369)	(40,648)	(44,927)	(49,206)
<u>(639,200)</u>	<u>(605,183)</u>	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>
<u>5,565,800</u>	<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>88,787,408</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>\$ 83,221,608</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>
93.73%	92.03%	91.68%	89.77%	88.30%	86.20%
\$ 36,114,963	\$ 34,295,760	\$ 33,705,795	\$ 33,529,990	\$ 32,891,672	\$ 32,643,661
<u>56,559,982</u>	<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>
(310,000)	(360,000)	(440,000)	(525,000)	(605,000)	(730,000)
(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)
(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-
(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)
(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)
(685,000)	(770,000)	(855,000)	(940,000)	(1,020,000)	(1,095,000)
-	-	-	-	(116,133)	(342,235)
(1,134,982)	(32,091)	(36,369)	(40,648)	(44,927)	(49,206)
<u>(639,200)</u>	<u>(605,183)</u>	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>
<u>5,565,800</u>	<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>\$ 30,549,163</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>
84.59%	80.44%	79.58%	74.88%	71.29%	66.14%
\$ 32,503,467	\$ 30,866,184	\$ 30,335,216	\$ 30,176,991	\$ 29,602,505	\$ 29,379,294
(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)	-
-	-	-	-	-	-
<u>\$ 30,218,467</u>	<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>
92.97%	92.03%	91.33%	90.74%	90.05%	100.00%

Fairfield County, Ohio

PLEDGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018 (6)</u>
Sewer:				
Net Available Revenue:				
Gross Revenues (1)	\$ 5,741,736	\$ 5,596,790	\$ 5,165,938	\$ 4,938,525
Less: Operating Expenses (2)	2,128,855	2,752,409	2,831,516	2,478,688
Net Available Revenue	<u>\$ 3,612,881</u>	<u>\$ 2,844,381</u>	<u>\$ 2,334,422</u>	<u>\$ 2,459,837</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
EPA Coverage	-	-	-	-
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 6,418	\$ 4,279	\$ 4,279
OPWC Coverage	<u>844.33</u>	<u>443.19</u>	<u>545.55</u>	<u>574.86</u>
Debt Service OWDA Loans:				
Principal	\$ 149,787	\$ 203,583	\$ 191,535	\$ 184,111
Interest	28,316	36,502	44,203	51,606
OWDA Coverage	<u>20.29</u>	<u>11.85</u>	<u>9.90</u>	<u>10.44</u>
Total Debt Service:				
Principal	\$ 154,066	\$ 210,001	\$ 195,814	\$ 188,390
Interest	28,316	36,502	44,203	51,606
Total Coverage	<u>19.81</u>	<u>11.54</u>	<u>9.73</u>	<u>10.25</u>
Water:				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,332,906	\$ 4,168,314	\$ 3,769,062	\$ 3,478,989
Less: Operating Expenses (2)	1,800,886	2,315,332	2,289,426	2,371,983
Net Available Revenue	<u>\$ 2,532,020</u>	<u>\$ 1,852,982</u>	<u>\$ 1,479,636</u>	<u>\$ 1,107,006</u>
Debt Service OWDA Loans: (5)				
Principal	\$ 109,323	\$ 162,390	\$ 155,482	\$ 152,889
Interest	20,685	25,428	29,876	34,220
OWDA Coverage	<u>19.48</u>	<u>9.87</u>	<u>7.98</u>	<u>5.92</u>
Total Debt Service:				
Principal	\$ 109,323	\$ 162,390	\$ 155,482	\$ 152,889
Interest	20,685	25,428	29,876	34,220
Total Coverage	<u>19.48</u>	<u>9.87</u>	<u>7.98</u>	<u>5.92</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

2017	2016	2015	2014	2013	2012
\$ 4,165,923	\$ 4,021,151	\$ 3,825,739	\$ 3,772,390	\$ 3,663,709	\$ 3,565,797
2,127,125	2,057,678	1,820,721	1,967,368	1,938,113	1,805,741
<u>\$ 2,038,798</u>	<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>
\$ -	\$ -	\$ -	\$ 116,133	\$ 226,102	\$ 218,305
-	-	-	2,322	10,301	17,928
-	-	-	15.24	7.30	7.45
\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279
476.47	458.97	468.57	421.83	403.27	411.32
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ 4,279	\$ 4,278	\$ 4,279	\$ 120,412	\$ 230,381	\$ 222,584
-	-	-	2,322	10,301	17,928
476.47	458.97	468.57	14.71	7.17	7.32
\$ 3,083,931	\$ -	\$ -	\$ -	\$ -	\$ -
2,073,816	-	-	-	-	-
<u>\$ 1,010,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 22,255	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
45.39	-	-	-	-	-
\$ 22,255	-	-	-	-	-
-	-	-	-	-	-
45.39	-	-	-	-	-

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 15

Year	(3) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)(2)				
2021	\$ 106,862	\$ 103,000	\$ 3,874	1.00
2020	110,588	100,000	8,411	1.02
2019	109,554	90,000	15,800	1.04
2018	115,094	90,000	18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99

(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, 2021

Employer	Nature of Business	Number of		Percentage
		Employees	Rank	of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,980	1	2.52%
Pickerington Schools	Public School	1,215	2	1.55%
Fairfield County	Government	982	3	1.25%
Oneida	Manufacturing	900	4	1.15%
Kroger	Grocery	828	5	1.06%
Lancaster City Schools	Public School	793	6	1.01%
NIFCO	Manufacturing	552	7	0.70%
City of Lancaster	Government	450	8	0.57%
Magna	Manufacturing	390	9	0.50%
Southeastern Correctional Institution	Government Jail	329	10	0.42%
		<u>8,419</u>		<u>10.73%</u>
Total Employment Within County		<u>78,500</u>		

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

December 31, 2012

Employer	Nature of Business	Number of		Percentage
		Employees	Rank	of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,025	1	2.71%
Anchor Hocking	Manufacturing	1,202	2	1.61%
Pickerington Schools	Public School	1,165	3	1.56%
Fairfield County	Government	827	4	1.11%
Lancaster City Schools	Public School	676	5	0.90%
City of Lancaster	Government	411	6	0.55%
Canal Winchester Schools	Public School	370	7	0.49%
Southeastern Correctional Institution	Government Jail	368	8	0.49%
NIFCO	Manufacturing	365	9	0.49%
Ralston	Manufacturing	362	10	0.48%
Total		<u>7,771</u>		<u>10.39%</u>
Total Employment Within County		<u>74,800</u>		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2021	161,064 a	\$ 5,360,693,112	\$ 33,283	\$ 70,906 b	39.3 a
2020	158,921 a	5,289,367,643	33,283	70,906 b	39.2 a
2019	157,574 a	4,906,224,064	31,136	66,175 b	39.2 a
2018	155,782 a	4,608,343,124	29,582	63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
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

- (1) Source: World Population Review
 - (a) Based upon U.S. Census estimates.
 - (b) U.S. Census Bureau QuickFacts
- (2) Computation of per capita personal income multiplied by population
- (3) Source: Office of Social and Economic Trend Analysis
- (4) Source: Ohio Bureau of Employment Services
- (5) Source: Fairfield County Auditor
- (6) Source: Fairfield County Auditor's Office
- (7) Source: Lancaster Eagle Gazette

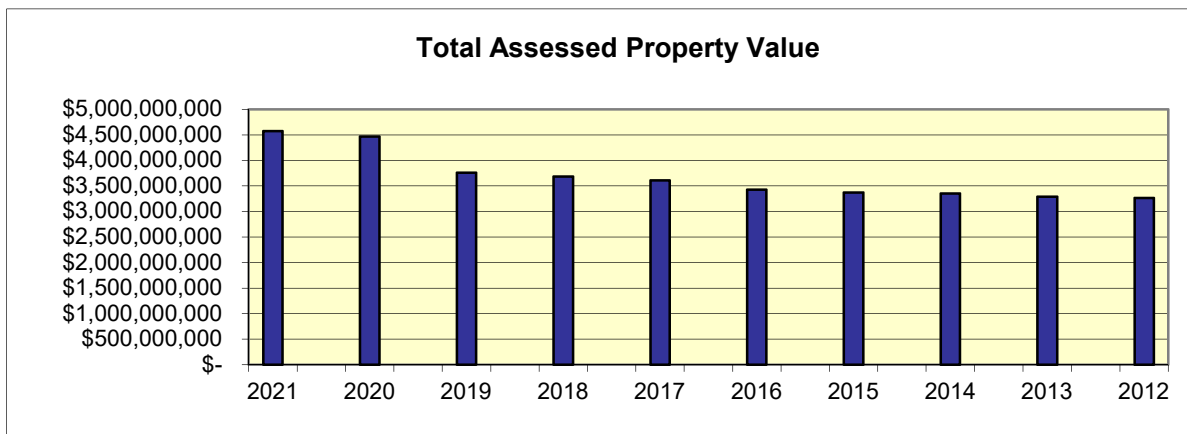
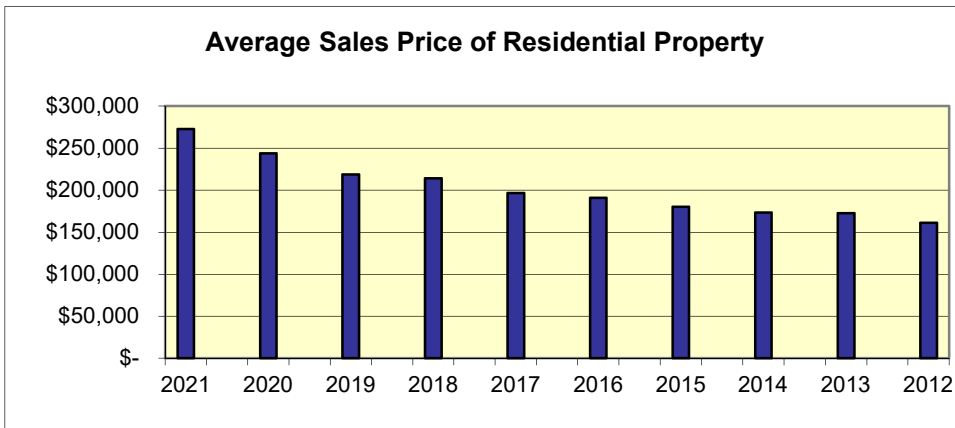


Table 17

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
29.0% b	24,877	2.90%	\$ 272,835	\$ 4,571,551,100
29.0% b	24,736	4.30%	244,100	4,469,526,090
27.2% b	24,736	3.70%	218,690	3,760,612,420
26.6% b	26,521	4.00%	214,340	3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
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



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2021	2020	2019	2018	2017
General Government - Legislative and Executive					
Commissioners.....	31	33	27	28	28
Auditor.....	37	33	35	34	37
Treasurer.....	9	9	9	9	9
Prosecutor.....	17	17	19	19	18
Board of Elections.....	10	22	18	15	14
Recorder.....	4	4	4	4	4
Total-Legislative and Executive.....	<u>108</u>	<u>118</u>	<u>112</u>	<u>109</u>	<u>110</u>
General Government - Judicial					
Common Pleas Court.....	10	9	11	12	11
Domestic Relations Court.....	12	11	10	10	10
Juvenile Court.....	4	4	4	9	9
Probate Court.....	11	10	7	8	8
Clerk of Courts.....	42	40	41	42	41
Total-Judicial.....	<u>79</u>	<u>74</u>	<u>73</u>	<u>81</u>	<u>79</u>
Public Safety					
Emergency Management.....	6	5	4	4	4
Prosecutor-Victims of Crime.....	5	3	3	3	4
Common Pleas Court Probation.....	15	15	15	12	12
Juvenile Court - Youth Services.....	12	10	12	15	13
Juvenile Probation.....	24	24	20	14	17
Coroner.....	2	2	8	7	5
Sheriff.....	157	155	150	141	143
Total-Public Safety.....	<u>221</u>	<u>214</u>	<u>212</u>	<u>196</u>	<u>198</u>
Public Works					
Engineer.....	56	53	53	55	52
Total-Public Works.....	<u>56</u>	<u>53</u>	<u>53</u>	<u>55</u>	<u>52</u>
Health					
Commissioners-Dog Adoption Center and Shelter.....	7	7	4	4	6
Developmental Disabilities.....	157	143	156	156	150
Mental Health.....	11	10	10	10	10
Total-Health.....	<u>175</u>	<u>160</u>	<u>170</u>	<u>170</u>	<u>166</u>
Human Services					
Veterans Services.....	14	14	14	14	14
Job and Family Services.....	199	202	196	195	198
Total-Human Services.....	<u>213</u>	<u>216</u>	<u>210</u>	<u>209</u>	<u>212</u>
Enterprise					
Fairfield County Sewer District.....	19	13	15	15	15
Fairfield County Water District.....	4	8	8	8	7
Total-Enterprise.....	<u>23</u>	<u>21</u>	<u>23</u>	<u>23</u>	<u>22</u>
Total Employees.....	<u>875</u>	<u>856</u>	<u>853</u>	<u>843</u>	<u>839</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

2016	2015	2014	2013	2012
30	26	28	28	27
35	36	33	33	32
8	8	8	8	9
17	23	18	21	20
13	14	14	14	14
4	4	4	5	5
<u>107</u>	<u>111</u>	<u>105</u>	<u>109</u>	<u>107</u>
15	14	14	15	15
10	10	10	9	9
19	19	16	21	21
7	7	7	6	7
43	43	38	44	38
<u>94</u>	<u>93</u>	<u>85</u>	<u>95</u>	<u>90</u>
4	4	3	4	3
5	4	4	4	4
9	8	8	5	5
10	7	5	9	10
8	10	8	14	18
5	5	5	5	4
142	147	141	142	142
<u>183</u>	<u>185</u>	<u>174</u>	<u>183</u>	<u>186</u>
57	56	57	57	57
<u>57</u>	<u>56</u>	<u>57</u>	<u>57</u>	<u>57</u>
4	3	5	5	5
169	188	164	159	158
9	9	9	9	8
<u>182</u>	<u>200</u>	<u>178</u>	<u>173</u>	<u>171</u>
15	15	13	12	13
193	191	183	178	178
<u>208</u>	<u>206</u>	<u>196</u>	<u>190</u>	<u>191</u>
17	15	15	14	14
5	6	6	5	6
<u>22</u>	<u>21</u>	<u>21</u>	<u>19</u>	<u>20</u>
<u>853</u>	<u>872</u>	<u>816</u>	<u>826</u>	<u>822</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2021	2020	2019	2018	2017
General Government - Legislative and Executive					
Commissioners.....					
Number of resolutions passed.....	1,013	1,002	1,104	1,136	1,200
Number of meetings.....	56	60	54	56	57
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	25,005	26,686	31,213	29,648	29,296
Number of exempt conveyances.....	2,747	2,406	2,496	2,702	2,970
Number of non-exempt conveyances.....	5,095	4,497	4,453	4,565	4,544
Number of parcels billed.....	68,630	67,931	67,288	66,934	66,425
Prosecutor.....					
Number of criminal cases.....	3,674	3,676	4,707	5,022	1,894
Board of Elections.....					
Registered voters.....	109,017	109,216	102,185	103,728	101,325
Actual voters last general election.....	32,757	84,061	23,188	60,400	31,212
Percentage of registered voters that voted.....	30.05%	76.99%	22.69%	58.23%	30.80%
Recorder.....					
Number of deeds recorded.....	6,174	5,477	5,274	5,267	5,247
Number of mortgages recorded.....	10,595	9,598	6,733	5,920	6,391
Number of military discharges recorded.....	33	28	135	124	182
Buildings and Grounds.....					
Number of commissioner owned buildings.....	35	35	35	35	34
Square footage of buildings.....	581,577	581,577	581,577	581,577	571,977
Data Processing.....					
Number of users served.....	1,070	1,105	1,096	1,045	989
General Government - Judicial					
Common Pleas Court.....					
Number of civil cases filed.....	607	472	757	773	879
Number of criminal cases filed.....	562	654	814	784	834
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	290	219	245	233	259
Number of complaints for divorce.....	274	254	305	314	339
Number of complaints to determine parentage.....	86	80	91	120	100
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	157	221	270	424	514
Number of traffic ticket cases.....	415	445	567	584	729
Number of abuse/neglect/dependency cases.....	138	137	133	158	124
Probate Court.....					
Number of marriage licenses issued.....	871	792	824	864	861
Number of civil cases filed.....	15	21	14	8	19
Number of estates filed.....	633	500	562	549	511
Number of guardianships filed.....	103	89	120	106	55
Clerk of Courts.....					
Number of civil cases filed.....	607	472	757	773	879
Number of criminal cases filed.....	562	654	814	784	834
Number of foreclosure cases filed.....	68	100	343	298	401

Table 19

2016	2015	2014	2013	2012
1,061	1,077	1,158	1,235	1,299
59	59	54	62	58
27,385	29,965	27,639	23,180	27,454
1,788	1,826	1,826	1,820	1,709
3,466	2,936	2,936	4,209	2,663
66,750	69,854	69,854	69,796	67,560
2,416	2,800	1,282	1,250	1,230
100,119	94,852	97,878	96,640	106,263
74,225	43,712	41,414	21,248	72,547
74.14%	46.08%	42.31%	21.99%	68.27%
5,044	4,775	4,506	4,480	4,256
6,490	5,630	5,322	6,778	6,812
230	623	30	28	30
34	33	33	34	33
484,977	451,977	451,977	454,177	430,222
967	954	993	965	950
760	822	888	1,017	1,359
541	526	497	597	568
287	281	277	233	253
380	387	355	368	160
121	158	165	172	200
402	390	357	377	463
729	716	675	687	797
156	171	133	344	224
834	875	876	825	796
51	49	58	41	27
522	589	520	564	583
73	73	76	53	63
813	822	888	1,017	1,359
541	526	497	597	568
361	390	454	588	838

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2021	2020	2019	2018	2017
Public Safety					
Emergency Management.....					
Number of emergency responses.....	12	9	6	30	15
Coroner.....					
Number of autopsies performed.....	84	54	52	51	44
Number of cases investigated.....	487	436	405	138	149
Sheriff.....					
Prisoners booked.....	4,173	3,888	5,386	5,367	5,428
Prisoners released.....	2,890	2,751	3,533	3,605	5,329
Number of citations issued.....	1,757	2,203	2,485	2,371	2,919
Number of court security hours.....	4,160	4,160	5,040	2,000	2,947
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	94	117	105	122	102
Engineer.....					
Miles of road resurfaced.....	8	8	13	11	10
Miles of road chip and seal coated.....	35	16	34	29	35
Number of bridges replaced/improved.....	4	4	4	3	10
Number of culverts built/replaced/improved.....	19	11	18	19	9
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	20,901	24,551	24,286	24,146	22,397
Number of kennel tags issued.....	93	130	121	142	147
Developmental Disabilities.....					
Number of students enrolled early intervention.....	352	328	356	333	148
Number of students enrolled preschool.....	16	18	18	15	18
Number of students enrolled school age.....	23	30	26	29	29
Number served by opportunity center and job fusion.....	80	92	n/a	114	202
Number served by Community Employment	n/a	n/a	n/a	0	90
Mental Health.....					
Client count adults.....	647	587	648	433	437
Client count youths.....	78	82	76	74	64
Human Services					
Veterans Services.....					
Number of clients served financially.....	133	232	371	452	408
Amount of benefits paid.....	\$134,243	\$229,002	\$348,202	\$455,395	\$455,395
Number of clients transported.....	876	819	1,650	1,364	1,521
Job and Family Services.....					
Average client count-food stamps.....	15,431	14,966	13,975	14,272	15,127
Medicaid caseload.....	38,409	34,998	30,455	31,000	33,370
Monthly average client count-worknet.....	241	246	945	948	950
Average client count-day care.....	991	885	1,227	1,142	1,079
Children's Services.....					
Monthly average child custody.....	140	150	141	132	141
Adoption finalizations.....	11	10	19	19	19
Total inquiries	7,960	8,348	9,519	9,304	7,199
Child Support Enforcement Agency.....					
Open child support cases.....	9,271	10,016	9,227	9,248	8,647
IV-D cases with support orders.....	8,237	8,625	7,699	8,365	7,720
Percentage collected.....	70.53%	71.50%	70.20%	69.51%	70.01%

(Continued)

Table 19

2016	2015	2014	2013	2012
16	9	9	7	5
42	40	26	36	27
117	329	294	114	114
3,877	4,529	4,407	3,369	2,643
3,261	4,475	3,195	4,779	3,301
2,440	3,387	4,045	2,468	1,669
2,288	2,796	3,120	2,080	2,080
104	103	107	94	55
10	6	12	9	8
28	35	28	25	26
5	3	1	7	3
17	22	31	21	21
22,305	20,803	25,885	25,308	25,558
196	301	547	418	418
166	150	166	171	177
17	13	10	17	29
30	24	35	31	26
227	214	252	242	229
122	124	124	0	0
1,217	812	206	976	2,212
158	100	22	51	989
518	661	460	349	514
\$523,433	\$615,262	\$466,164	\$240,794	\$105,614
1,580	1,486	1,253	1,278	1,248
17,076	17,575	18,777	19,362	19,439
33,937	33,056	32,416	25,453	18,734
1,106	1,255	1,250	1,629	2,495
993	940	987	1,734	1,006
176	156	174	176	169
17	20	18	21	21
6,200	5,054	4,660	4,409	4,842
9,631	9,139	9,095	8,961	9,275
8,057	7,767	8,572	8,225	8,329
69.07%	69.93%	68.93%	68.88%	69.88%

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

	2021	2020	2020	2019	2018
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,477,000	2,518,000	2,518,000	2,511,000	2,450,000
Customer accounts (1).....	7,082	6,632	6,632	6,779	6,574
Water.....					
Average daily water treated (MGD) (1).....	1,901,306	1,698,000	1,698,000	1,515,000	1,500,000
Customer accounts (1).....	6,472	6,156	6,156	6,094	5,916

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

2017	2016	2015	2014	2013
2,400,000	2,300,000	2,300,000	2,240,000	2,226,000
6,280	6,243	6,139	6,065	5,967
1,400,000	1,210,000	1,210,000	1,880,000	1,410,000
5,639	5,603	5,484	5,409	5,232

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2021	2020	2019	2018	2017
<u>General Government - Legislative and Executive</u>					
Commissioners.....					
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493
Auditor.....					
Administrative office space (square feet).....	12,624	12,624	4,354	4,354	4,354
Treasurer.....					
Administrative office space (square feet).....	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
Board of Elections.....					
Administrative office space (square feet).....	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
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	864	864	864	864	864
<u>General Government - Judicial</u>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	3
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	2
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022
<u>Public Safety</u>					
Emergency Management.....					
Number of emergency response vehicles.....	7	7	6	7	5
Sheriff-Main Jail.....					
Jail capacity (1).....	384	384	384	384	384
Number of cruisers.....	91	62	48	48	38
Sheriff-MSMJ.....					
Jail capacity (1).....	n/a	n/a	n/a	n/a	n/a

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

2016	2015	2014	2013	2012
2,493	2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900	11,900
864	864	864	864	864
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
1	1	1	1	1
1,460	1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022	5,022
5	5	5	5	4
26	26	26	26	26
36	36	36	39	39
61	61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2021	2020	2019	2018	2017
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	361.678	362.242	361.784	361.784	361.784
Number of vehicles.....	65	55	62	62	62
Health					
Dog Adoption Center and Shelter.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	5	5	5	5	5
Board of Developmental Disabilities.....					
Number of busses.....	0	0	0	0	2
Number of schools.....	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
Human Services					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284
Workforce Development.....					
Number of vehicles.....	0	0	0	0	0
Community Services & Child Protective Services.....					
Number of vehicles.....	39	39	19	17	16
Child Support Enforcement Agency.....					
Number of vehicles.....	0	0	0	0	0
Enterprise Funds					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	836,494	826,633	828,633	826,633	748,738
Water.....					
Number of treatment facilities.....	3	3	3	2	2
Feet of water lines.....	867,836	859,963	859,963	857,963	775,083

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

2016	2015	2014	2013	2012
1	1	1	1	1
362.383	362.383	363.33	363.34	362.021
64	64	64	64	61
10,224	10,224	10,224	10,224	10,224
432	432	432	432	432
5	5	5	4	4
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1,937	1,937	1,937	1,937	1,937
5	5	5	5	5
39,284	39,284	39,284	39,284	39,284
1	1	1	1	1
15	15	15	14	15
1	1	1	0	0
5	5	5	5	5
740,274	737,738	737,738	737,738	737,738
2	2	2	2	2
753,683	750,920	750,920	750,920	750,920

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/29/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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